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# MOVING TOWARDS A CULTURALLY DIVERSE ACCOUNTING PROFESSION

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## ABSTRACT

*This paper discusses the increasing diversity in the accounting profession. Evidence is presented substantiating that over one third of recent accounting graduates are from ethnic minority backgrounds, the majority of whom are Asian/Pacific Islanders. In our university specific data, we find an even higher percentage (71%) of ethnic minorities receiving accounting degrees, with Asian/Pacific Islanders as the majority group. We also show that over one fourth of new accounting graduates hired by accounting firms are ethnic minorities of which fifty percent are Asian/Pacific Islanders. However, a recent survey by the AICPA indicates that only 4% of partners in accounting firms are ethnic minorities, again half of whom are Asian/Pacific Islanders. Due to the predominance of this ethnic group, we discuss several Asian cultural values that are perceived to negatively impact success and how they can be viewed as positive attributes. Practical tactics are then prescribed for Asian/Pacific Islanders to be proactive in increasing the probability of attaining partnership. Finally, recommendations are made for diversity programs to ensure that accounting firms recognize the importance of promoting a diverse workforce to maintain their competitive edge.*

## INTRODUCTION

The U.S. population as a whole has seen a shift in demographics to increased minority representation. According to the 2005 census, the largest growth in the nation's population was attributed to Hispanics, up 21% from 2000. Not far behind were significant increases in the Asian population, up 19.2% from 2000 (Kronholz, 2006). Concomitant with the growing diversification of the general population, U.S. universities are educating a more diverse student population. According to the 2002 U.S. census, 17.5% of African Americans, 9.7% Hispanics, and 44% of Asian/Pacific Islanders hold a bachelor's degree (Ying, Lee, and Tsai, 2004).

The national trend towards increasing ethnic diversity transcends to the accounting profession. Within the discipline, Asian/Pacific Islanders account for the greatest change in new hires. Due to the marked increase of this particular ethnic group, this paper addresses both positive and negative influences of eastern cultural values on upward career mobility in the accounting profession and stresses the need for self awareness of an individual's ethnic heritage. In addition,

senior management needs to embrace inclusive leadership practices to effectively face the challenges of managing a culturally diverse workforce.

### TRENDS IN ACCOUNTING GRADUATES AND THE PROFESSION

The American Institute of Certified Public Accountants (AICPA) has made efforts to increase the diversity of the accounting profession. In 1969, the AICPA Council formally launched a national program to integrate the accounting profession and established the Minority Initiatives Committee (MIC) to implement the following resolutions:

- ◆ *Encourage minority men and women of high potential to attend college and major in accounting.*
- ◆ *Provide educational opportunities for minority men and women to prepare them to enter the accounting profession.*
- ◆ *Encourage hiring of minority men and women in order to integrate the accounting profession in fact as well as ideal.*

Four decades after starting this national program, the accounting profession is becoming more culturally diverse. Table 1 reports the national trends in accounting graduates and hires from 1999 to 2007. Panel A indicates that the percentage of minority bachelor's and master's graduates increased from 23% in 1999-00 to 35% in 2006-07. Panel B presents evidence that 26% of the new accounting graduates hired by CPA firms in 2006-2007 were minorities, with Asian/Pacific Islanders comprising half of the total minorities hired (13% of the 26%). This is an increase from 1999-00, where total minorities were 20% and Asian/Pacific Islanders were 10%.

<b>Panel A: Bachelor's and Master's Graduates</b>						
	1999-00	2000-01	2001-02	2002-03	2003-04	2006-07
Asian/Pacific Islander	6%	8%	8%	7%	10%	8%
Black/African-American	9%	7%	8%	8%	7%	7%
Hispanic/Latino	5%	5%	5%	6%	7%	11%
American Indian/Alaskan Native	0%	0%	0%	0%	0%	1%
Other (mixed race)	3%	5%	7%	7%	10%	8%
Total Ethnic	23%	25%	28%	28%	34%	35%
White	77%	75%	72%	72%	66%	65%

**Table 1: National Trends in Accounting Graduates and Hires**

<b>Panel B: New Accounting Graduates Hired by CPA Firms</b>						
Asian/Pacific Islander	10%	8%	8%	9%	12%	13%
Black/African-American	3%	3%	3%	5%	3%	8%
Hispanic/Latino	7%	6%	6%	4%	8%	4%
American Indian/Alaskan Native	0%	0%	0%	0%	0%	1%
Total Ethnic	20%	17%	17%	18%	23%	26%
White	79%	82%	82%	81%	76%	72%
Other/Unknown	1%	1%	1%	1%	1%	2%

Source: The Supply of Accounting Graduates and the Demand for Public Accounting Recruits - 2008

The trend of increasing numbers of Asian/Pacific Islander accounting graduates is even more pronounced at our university, San Jose State University (SJSU). SJSU is part of the California State School System. Table 2 reflects the trend in accounting degrees awarded at SJSU from 1998 to 2008. The total minorities increased from 63% (1998-99) to 71% (2007-08). Most interesting is the increase in Asian/Pacific Islanders receiving accounting degrees from 48% in 1998-99 to 60% in 2007-08. In 2007-08, Asian/Pacific Islanders made up almost 85% of the total minority group.

**Table 2: Trends in Accounting Degrees (Bachelor's) Awarded at San Jose State University**

	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Asian/Pacific Islander	48%	41%	44%	49%	41%	37%	52%	49%	54%	60%
Black/African-American	5%	5%	3%	1%	2%	3%	2%	2%	2%	2%
Hispanic/Latino	9%	12%	13%	9%	11%	10%	10%	8%	9%	9%
American Indian/Alaskan Native	1%	1%	0%	1%	1%	0%	1%	1%	0%	0%
Total Ethnic	63%	59%	60%	60%	55%	49%	64%	59%	66%	71%
White	23%	24%	30%	20%	25%	23%	16%	20%	21%	16%
Other/Unknown	14%	17%	11%	20%	20%	28%	20%	21%	14%	13%

Source: SJSU Office of Institutional Research Website ([www.oir.sjsu.edu](http://www.oir.sjsu.edu))

Table 3 reports the national trends in CPA firm demographics from 2003 to 2007. Panel A presents the professional staff demographics by firm size. For all firms, the percentage of minorities increased 1% from 10% in 2003-04 to 11% in 2006-07. Similarly, the percentage of Asian/Pacific Islanders increased 1% from 5% in 2003-04 to 6% in 2006-07. The results from Panel A indicate that the larger CPA firms tend to be more diversified than smaller firms. In 2006-07, firms with over 200 members were made up of 16% minorities, 10% of whom are Asian/Pacific Islanders. In

contrast, firms with less than 10 members, total minorities were 8%, with 4% being Asian/Pacific Islanders.

Panel B of Table 3 reports the demographics of CPAs by firm size. The results are slightly lower than those reported in Panel A. For all firms, the percentage of minority CPAs decreased by 1% from 8% (2003-04) to 7% (2006-07). However, the percentage of Asian/Pacific Islander CPAs remained constant at 4%. Similar to Panel A, larger CPA firms are more diversified than smaller firms. In 2006-07, firms with over 200 members had 12% minority CPAs, with 8% being Asian/Pacific Islanders. In contrast, firms with less than 10 members had 6% minority CPAs, with 3% being Asian/Pacific Islander.

Panel C presents partner demographics by firm size. For all firms, the percentage of minority partners remained at 5% from 2003 to 2007, where 2% were from Asian/Pacific Islander background. Contrary to Panels A and B, partner diversity does not increase with firm size. In fact, for firms with less than 10 members, 7% of partners were from minority backgrounds in 2006-07, compared to 4% for CPA firms with more than 200 members.

<b>Table 3: National Trends in CPA Firm Demographics</b>										
<b>Panel A: Professional Staff Demographics by Firm Size</b>										
	All Firms		<10		10-49		50-200		>200	
	2003-2004	2006-2007	2003-2004	2006-2007	2003-2004	2006-2007	2003-2004	2006-2007	2003-2004	2006-2007
Asian/Pacific Islander	5%	6%	4%	4%	3%	7%	4%	4%	11%	10%
Black/African-American	2%	2%	2%	2%	2%	3%	2%	2%	3%	3%
Hispanic/Latino	3%	3%	4%	2%	3%	2%	2%	1%	4%	3%
American Indian/Alaskan Native	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total Ethnic	10%	11%	10%	8%	8%	12%	8%	7%	18%	16%
White	89%	80%	89%	91%	92%	87%	91%	91%	82%	59%
Other/Unknown	1%	9%	1%	1%	0%	1%	1%	2%	0%	25%
<b>Panel B: CPAs Demographics by Firm Size</b>										
Asian/Pacific Islander	4%	4%	3%	3%	2%	6%	3%	2%	7%	8%
Black/African-American	1%	1%	1%	1%	1%	1%	1%	2%	2%	2%
Hispanic/Latino	3%	2%	3%	2%	2%	1%	2%	0%	3%	2%
American Indian/Alaskan Native	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total Ethnic	8%	7%	7%	6%	5%	8%	6%	4%	12%	12%
White	92%	87%	92%	93%	95%	91%	93%	95%	88%	68%
Other/Unknown	0%	6%	1%	1%	0%	1%	1%	1%	0%	20%

**Table 3: National Trends in CPA Firm Demographics**

<b>Panel C: Partners Demographics by Firm Size</b>										
Asian/Pacific Islander	2%	2%	2%	2%	0%	2%	1%	0%	2%	2%
Black/African-American	1%	1%	1%	2%	1%	1%	0%	0%	1%	1%
Hispanic/Latino	2%	2%	3%	3%	1%	0%	1%	0%	1%	1%
American Indian/Alaskan Native	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total Ethnic	5%	5%	6%	7%	2%	3%	2%	0%	4%	4%
White	95%	91%	94%	91%	98%	95%	99%	96%	96%	80%
Other/Unknown	0%	4%	0%	2%	0%	2%	0%	4%	0%	16%

Source: The Supply of Accounting Graduates and the Demand for Public Accounting Recruits – 2005, 2008

The evidence reported in Tables 1 and 3 indicate that the evolution towards diversity in the accounting profession has been restricted to the lower levels of CPA firms and with no concomitant increase to date at the partnership level. Chris Yahng, the 2005-2006 California CPA Society chair, represents the first Asian American to assume this leadership position. He is quoted as saying,

*“While we have greater numbers of women and ethnic minorities filling the ranks of the profession than we did 30 years ago, we aren’t seeing the corresponding shift into leadership positions” (Ascierto, 2005).*

During his term, one of his goals was to work with local chapters to identify and encourage future leaders that are more representative of the cross-cultural workforce.

The gender issue of attaining representative leadership roles in both the accounting profession as well as corporate America has long been of interest in research studies and the financial press. In a census of Fortune 500 companies, Catalyst (a women’s research and advisory group) found that the number of women moving up the corporate pipeline has increased over the past decade (Dobrzynski, 2006). Similarly, the AICPA reports that the percentage of women partners in CPA firms has increased over the last decade from 12% to 19% (*New Accountant*, 2006). These results suggest that women appear to have broken the leadership barriers and have successfully climbed to the top of the corporate ladder.

Although women have made strides to crack the glass ceiling, only time will tell if the increasing number of ethnic minorities will reach the corner office at the appropriate proportionate rate. In the meantime, steps must be taken by employees and employers to prevent the development of a “bamboo ceiling” for the growing numbers of Asian/Pacific Islanders currently entering the accounting field.

Calegari and Jenkins (2006) find that cultural influences and ethnic background may be factors that impact success in the accounting profession. In a survey of accounting alumni, Calegari

and Jenkins find significant differences between ethnic groups in their perceived stress management, leadership, critical thinking, and communication skills. These skills are the very traits necessary to successfully climb to the top rung of the professional ladder. In this paper, we focus on the Asian/Pacific Islander group since they make up the majority of the total minority group.

### ASIAN CULTURAL VALUES

While Asians face the same early problem as women in terms of being initially underrepresented in positions of power and responsibility in public accounting, they also face different hurdles to reach success which may be attributable to deeply ingrained eastern cultural values. Without question, individual differences do exist within any ethnic group and behaviors are not generalizable to any diverse group of people. However, prior studies have identified traditional Asian values profoundly impacted by the Chinese philosopher, Confucius. Five Asian cultural values emphasized in numerous sources include:

- ◆ *Respect for authority*
- ◆ *Collectivism*
- ◆ *Self-control/restraint*
- ◆ *Humility*
- ◆ *Educational and occupational achievement*

Respect for authority begins at a young age, when children are taught to respect adults and to speak softly. Confucius said, “A young man should serve his parents at home and be respectful to elders outside his home.” This learned behavior transcends to adulthood with deference to anyone in a position of authority. In the classroom, respect for the teacher is manifested by not speaking up. In the workplace, the supervisor is given respect regardless of competence. Body language is also influenced by this particular cultural value. The custom of avoiding direct eye contact is considered an act in deference to authority.

Collectivism refers to a tendency to place the best interest of the group over that of an individual. In the workplace, this philosophy translates into group decision-making and consensus building. Individuals are discouraged from standing out or attracting attention.

This same tendency is also tied to deep rooted cultural values of self-control and humility. While hard work and diligence are encouraged, self promotion is a discouraged behavior. This attitude may be counterproductive to the climb up the partnership ladder where high profile and visibility are essential to success.

Education is highly revered in the Asian culture. Holding several higher education degrees is not atypical. However, achievement is defined as advancing through formal education programs as opposed to hands-on knowledge attained in the workplace.

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Although knowledge in multiple disciplines is valued by the accounting profession, the emphasis in the 21<sup>st</sup> century is away from technical skills and towards strategic planning. These management skills can best be developed on the job as opposed to further education in a classroom setting.

### **TURNING CULTURAL VALUES INTO ASSETS**

The aforementioned cultural values can be perceived as liabilities that negatively impact success. However, as the old adage states, there are two sides to every coin. Each of these values can be viewed as positive attributes as well. To achieve professional success, individual assessment is necessary to determine the strengths and weaknesses of their cultural values and turn them in a positive direction. Respect for authority generally results in a strong sense of loyalty. Loyalty to the firm as well as to the client is a valued asset in public accounting. However, the question remains is this attribute properly rewarded in terms of promotion?

Collectivism and self control are tied to the emphasis on harmony in the Asian culture. The strong desire to avoid conflict translates into an employee that is easy to work with in a collaborative setting.

The Asian culture also values humility as reflected in a famous Asian proverb, “the loudest duck gets shot.” Although this attribute is counterproductive to individual recognition, the CPA firm may greatly benefit from employing a team player. A strong sense of teamwork often gets the job done, over and above self aggrandizement.

Finally, the high value placed on education in the Asian culture transcends into the workplace. The 21<sup>st</sup> century accountant needs the intellectual skills for critical thinking in order to succeed in the profession. The educational process should entail the development of creativity, innovation, and out-of-box thinking. This can be accomplished through projects, group work, and cases. Also, the inclusion of internships in the accounting programs provides students with valuable hands on experience in the business world.

An individual with an Asian background does not have to become a different person in order to thrive in the public accounting culture. However, to reach the top, development of cultural competencies is essential. This process requires identification of skills needed in the workforce that may be outside of the individual’s cultural comfort zone. For example, strong communications skills are an essential attribute for achieving the rank of partnership. These skills needed to succeed (i.e. client presentations, marketing accounting services, conducting meetings) must be developed at an early stage in one’s career. Each individual must identify their unique needs for development through self-assessment.

In summary, success is predicated on understanding an individual’s strengths and weaknesses. This process of self assessment is important to any individual regardless of race or culture. With respect to the Asian culture, the emphasis on harmony, collectivism, and self control



may pose challenges in a predominantly Socratic workplace. In order to reach the partnership level, the individual not only must maintain the richness of their Asian heritage, but also arm themselves with new behaviors necessary to meet the challenges of public accounting. According to Huyn (2005), “Self-awareness is the first and most important step in breaking the bamboo ceiling.”

### **INDIVIDUAL PRACTICAL TACTICS TO SUCCEED**

Beyond the important issue of self-awareness, there are numerous practical tactics that Asian/Pacific Islanders should pursue early in their career in order to increase the probability of success in the field of accounting. These include the following:

- ◆ *Find and maintain mentor relationships*
- ◆ *Build a network*
- ◆ *R&R – Be resilient and be a risk taker*
- ◆ *Identify Asian friendly firms*

A mentor is someone who coaches you on office politics, workplace issues, and career building techniques on an ongoing basis. The goal is to find several mentors not necessarily of Asian descent. The most important aspect of a quality mentoring relationship is good chemistry. Seek out people that you respect and that possess qualities that you need to develop yourself. Be proactive in approaching potential mentors and setting up meetings. Establish milestones to monitor your success over periods of time. Utilize the mentor to obtain feedback regarding professional behavior and skills. The mentor can be viewed as a trusted advisor and help assess your development of technical, interpersonal, leadership and functional skills. Internal mentors can prove invaluable in helping you understand the political climate of the firm.

Networking is a time tested skill necessary to succeed in the American business world. However, the practice of networking may be uncomfortable to less acculturated Asians. Asking strangers for help goes against eastern values. However, networking is an essential aspect of reaching the corner office. This process may be facilitated through Asian Pacific organizations such as the National Asian American Society of Accountants. The mission of this organization, founded in 2004, is to help Asian American accountants advance business development opportunities. As part of the process, a system should be developed to organize and maintain contacts either through email, regular mail or phone calls. Cultivating a deep and broad network has a more positive impact on success. Networking is not just about job changes, but more importantly, potential clients for the firm. Asian heritage is a unique asset and should be used to build bridges between the cultural community and the business community. Minority advocacy groups can provide access to leadership training and other career development forums best suited to unique Asian cultural needs.

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Career resiliency means the ability to weather enumerable storms over time and bounce back in the face of failure. Asians need to use their resiliency in overcoming failures as well as false judgments. Jeanne Dienfenderfer, a Korean American senior vice president at Verizon Communications offers the following advice. “Even if I had been discriminated against earlier in my career, I never felt like a victim. If it happened, I bounced back and remained assertive.” High profile client assignments carry a certain amount of risk. Yet with that risk, there yields higher reward in promotion and recognition. Embracing the notion of shame in failure will only result in conservative actions ultimately leading to career roadblocks.

In the search for a best fit employer, due diligence is necessary to determine if the companies walk the talk. Communicate with people in the organization to determine if the company has opportunities for development that lead to inclusive leadership. Also, it is important to recognize current diversity trends in practice that may affect the Asian’s ability to reach the top.

Implementation of these tactics takes time and effort by the individual. In addition, a key factor to their success will depend on accounting firms embracing the move towards increased diversification at all levels of the firm.

### **EFFECTIVE ACCOUNTING FIRM DIVERSITY PRACTICES**

Accounting firms must implement diversity policies to help open the door to success for the growing numbers of ethnic minorities. Some firms have already initiated several measures towards diversity practices. In order to achieve inclusive leadership, all of the following are strongly recommended:

- ◆ *Specialized recruitment practices*
- ◆ *Support formal and informal mentor programs*
- ◆ *Provide effective training*
- ◆ *Open access to top assignments*
- ◆ *Ensure senior management buy-in to these practices*

Creating a strong recruiting program that promotes diversity is essential towards moving in the right direction. Past practices of getting referrals from employees, traditional outside organizations, and campus visits are not only passé but can foster increased homogeneity. Firms need to extend recruiting efforts into minority networking organizations and student cultural organizations. There is a long list of networking organizations specific to Asian ethnic backgrounds as well as other ethnic groups. Just sending recruiters to ethnic specific organizations is not sufficient. Hiring results must be closely monitored and successful efforts properly rewarded if the firm is committed to changing their demographics.

Upon hiring a more diverse workforce, the CPA firms must then create appropriate support groups to mentor junior minority professionals. One suggestion is to offer brown bag luncheons as a forum for discussions related to problems minorities are facing and strategies to overcome obstacles. Senior management should attend these sessions so that individuals have a chance to communicate their concerns and needs and management becomes aware of their unique challenges. Over time, formal mentor programs should be developed for those minorities that have demonstrated partnership potential.

Diversity training should be required for all levels from new recruits to partners. This practice may require hiring an internal diversity expert to coordinate initiatives for minorities. Top management however, should be held accountable for results by tying compensation and incentives to meeting the diversity goals established in the training sessions. The firms also need to provide specialized training programs for individual ethnic groups. The unique needs can be identified in the mentor sessions and programs can be tailored to address shortfalls. For example, if soft skills need sharpening in order to reach partnership level, then professional education should incorporate this skill set beyond merely traditional technical training.

In public accounting, reaching the partnership is highly dependent upon the client assignments and the engagement team. Top management needs to monitor the informal networks that may promote exclusivity in assignments. Efforts must be made to provide career-enhancing opportunities in a fair and equitable fashion to all qualified individuals. Minorities must be encouraged to accept stretch assignments if any resistance is observed.

Above all, senior partners must truly believe and commit to the idea that achieving inclusive leadership in the future by implementing effective diversity practices is a mission critical to survival. With the globalization of business, management and leadership teams need to be diverse so they can relate and respond to the issues that their clients are dealing with. Changing the traditional CPA infrastructure to one that supports upward mobility for Asians and other ethnic groups requires a positive buy-in from top tier management. The importance of moving towards diversity must be communicated from the top down in every manner, including: memos, meetings, training, compensation, recruiting. All partners must understand the reality that diversity and inclusive leadership is a business strategy for success and not just a politically correct program.

## **CONCLUSION**

To maintain their competitive edge, companies need to recognize the importance of managing and promoting a diverse workforce. Based on the findings in the study by the AICPA, this statement rings loud and clear for CPA firms. The evidence is clear. The demographics of the accounting workforce are changing faster than human resources policies can keep pace. It is up to the partnership to abandon archaic policies about what motivates and retains people and initiate effective practices that fit the reality of their multicultural workforce.

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By 2050, the prediction is that the majority of Americans will be from non-Caucasian backgrounds. Eventually, corporations will evolve inclusive leadership as a necessity for survival. In the meantime, individual Asians can be proactive to accelerate the move up the ladder to the partnership rung.

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