



Balancing the Books

An In Depth Look at Why African Americans
Do Not Choose Accounting

By Shanika Sanders

An In Depth Look at Why African Americans Do Not Choose Accounting

- i. Today firms are actively seeking minority talent

c. Publicity Factor

d. Dispel the myths

b. Profile of African American accounting students and professionals

Form B

Balancing the Books

An In Depth Look at Why African Americans Do Not Choose Accounting

In today's evolving workplace, there is great emphasis on the importance of diversity. Having a diverse work staff has been shown to maximize efficiency and create an opportunity for eclectic ideas to emerge, thereby increasing the productivity and profits of a company. In response to the changing marketplace, many companies have stepped up their recruitment of minority talent. Consequently, colleges are experiencing downward pressure from companies to provide an educated talent pool to fulfill these companies' need. Such is the case in the field of accountancy.

Many college programs are finding it a difficult task to attract minority students, particularly African Americans, to their accounting program. The goal of this research project is to investigate why the number of African American students pursuing accounting is minimal considering the significant increase of African Americans pursuing higher learning in the past fifty years. Accomplishing this task requires reflecting on the past treatment of African Americans in accounting, as well as examining the "unattractive" and "attractive" qualities of the accounting profession as seen by minorities and the majority comparatively. To start, we will examine past barriers faced by African Americans in their pursuit to enter the field of accountancy. Next, we will analyze student responses to determine the view held of the accounting profession by students comparatively. Then, we will profile African American students that have chosen to pursue accounting to determine if any commonalities exist. Lastly, I will highlight the benefits associated with pursuing an accounting degree and why more African Americans should consider entering the field.

It is my opinion that many African Americans shun accounting studies because they lack a full understanding of the accounting profession and the benefits it offers to its professional. Furthermore there are misconceptions of what is required to succeed in the accounting field. Again, this is due to a lack of knowledge and understanding of the field of accountancy. It is my goal to educate students so that they are better informed, as well as, to aide colleges and universities in developing more effective recruitment practices for African American students.

I. African Americans and Accounting

From the days of slavery to the present day, African Americans continue to face challenges in trying to garner knowledge. Education and knowledge are the gateway to society; with knowledge one can better themselves and the world around them. Although the number of African Americans obtaining education has increased significantly over the last half century, the former barriers that once restricted educational and career advancement have had a lasting effect.

Examining the history of African Americans in the accounting field will help explain the current trends of today. The representation of African Americans in accounting, particularly public accounting, has been minimal since the emergence of certified public accounting in 1896. Consider the chart presented below which compares the percentage of African American professionals in three professions over different time periods.

African American Representation in Three Professions, 1930, 1960, 1997

Year	Lawyers	Doctors	CPAs
1930	0.8%	2.5%	0.03%
1960	1.0	2.0	0.1
1997	2.7	4.2%	Between 0.75 and 0.99

Chart taken from "A White-Collar Profession" by Theresa A. Hammond, p. 2

The history of African Americans pursuing accounting, particularly those seeking to become Certified Public Accountants (CPAs), is marred by the discriminatory and racist practices that prevailed in America during the early 1900s. In her book “A White-Collar Profession: African American Certified Public Accountants since 1921”, Theresa A. Hammond chronicles the journey of those African Americans who overcame great opposition in pursuing their dreams of gaining certification. A number of obstacles were presented to these individuals; however, two obstacles were extremely effective in hampering the growth of the number of African American CPAs. First, obtaining the necessary educational requirements to sit for the CPA exam proved to be a daunting task during the early 1900s. In the South, there were few institutions of higher learning available for African Americans to attend; furthermore, these schools often focused on more industrial and domestic lines of education. In the North, the African American students that were admitted into college often felt ostracized by their peers. Those African Americans which were able to ascertain the knowledge needed for the CPA examination would face yet another obstacle upon successfully completing the exam. This second obstacle was so great, that only 8 of 27,000 CPAs in the United States were African American in 1939 (Hammond 27).

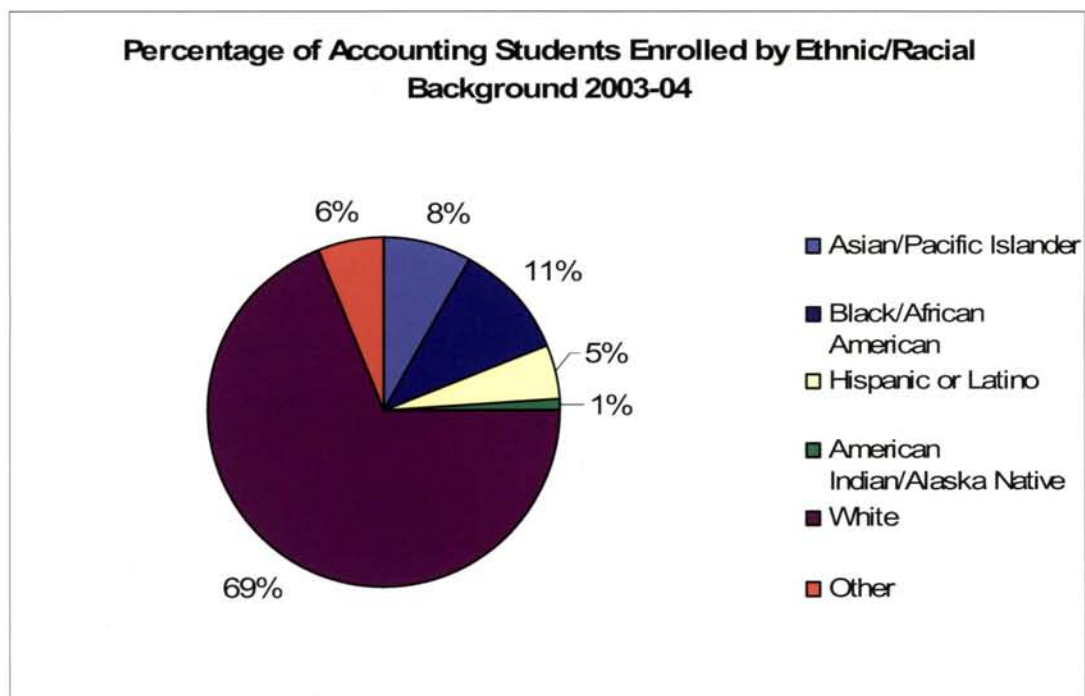
To become a licensed practitioner, CPA candidates had to complete a two year experience requirement following successful completion of the examination. The African Americans that gained certification in the 1920s and 1930s were able to do so by traveling to northern states that had newly established certification programs which had yet adopted the experience requirement. Reportedly, there were even two instances where fair-skinned African American men posed as white males to take the examination. However, this obstacle would effectively hamper most African Americans pursuing accounting until the 1960s.

African American CPA candidates found it difficult to find a firm that would aid them in fulfilling the experience requirement. The accounting profession was highly discriminatory, but most firms insisted that it was their clients that would not be accepting of African Americans performing work rather than the firm professionals. However, this exclusion was most likely an attempt to enhance the prestige of the profession in comparison with other professions. There were few African American owned businesses that required the need of a CPA, thus the black community could not support the growth of black accounting professionals as they could with black doctors. The lack of opportunity within the field for African Americans discouraged many students from pursuing studies in accounting, and many educators did not want to encourage students to pursue a major in which they would not find work. The majority of the African American students that chose to major in accounting either taught or found a position with the government to make a living. The more lucrative positions at major firms were not available to African Americans. It would not be until the 1960s that the accounting profession would begin to admit African Americans to the ranks in larger numbers.

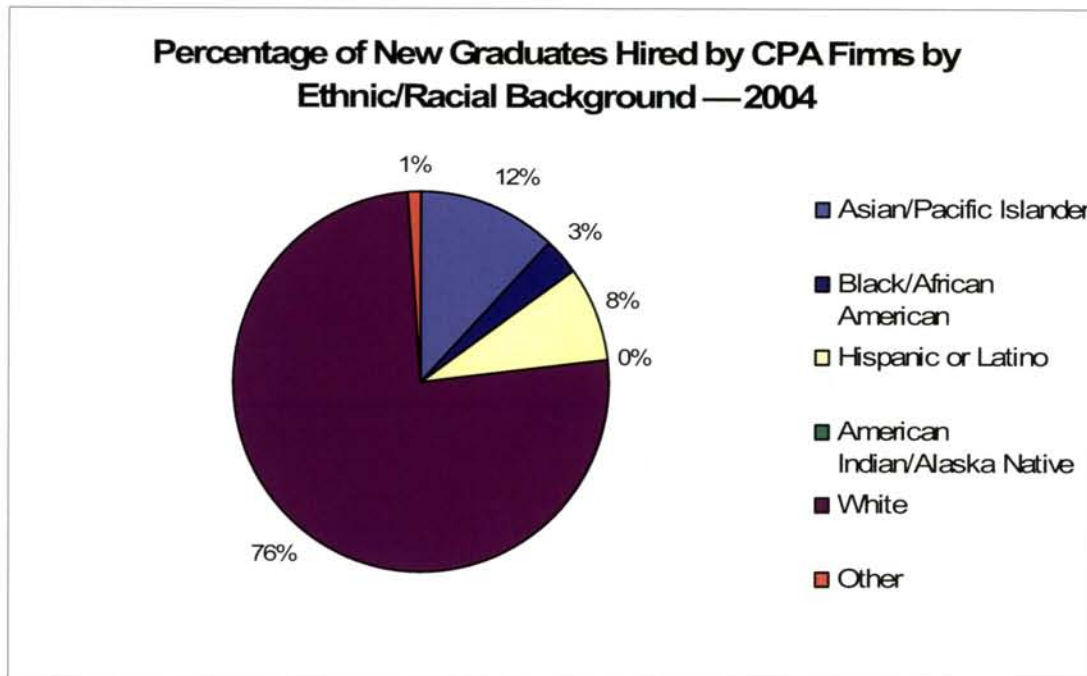
At the start of the 1960s, there were only 150 African American CPAs out of 100,000 practitioners (Hammond 83). However, these numbers would increase as the racial climate in the United States would make a dramatic shift. As civil rights issues heated up, the job market became more favorable for African Americans pursuing accounting. Accordingly, the number of historically black colleges and universities (HBCUs) offering accounting programs increased. Between 1963 and 1968, the number of HBCUs offering accounting curriculum went from 7 to 24 schools (Hammond 109). During this time of change, the American Institute of Certified Public Accountants (AICPA) finally spoke out and endorsed active recruitment of African Americans. With the increase in black accounting professionals, a need to create a support system emerged; the National Association of Black Accountants (NABA) was founded in 1969.

The recruitment of African American accountants in large firms would plateau in the 1970s and decline in the 1980s as the focus shifted to increasing the total minority population within the accounting practice. Although the number of minorities within the major firms was increasing, the percentage of African Americans entering and remaining with the firms was decreasing. This attrition was shadowed by the increasing minority percentages boosted by the increase of women and other minority groups within the profession. By the 1990s, “the only [other] major profession with a lower representation of African Americans [was] airline pilots. By the turn of the century...CPAs had the lowest level of African American representation in the professional workforce” (Hammond 137).

Today, firms and universities have become acutely aware of the need to increase interest in the accounting profession amongst African American youth. A study conducted by the AICPA revealed that only 11% of students seeking bachelor’s of accounting were African American, and that the percentage of African American graduates hired by firms was only 3%.



Adapted from the AICPA study “*The Supply of Accounting Graduates and the Demand for Public Accounting Recruits–2005; For Academic Year 2003–2004*”



Adapted from the AICPA study *"The Supply of Accounting Graduates and the Demand for Public Accounting Recruits—2005; For Academic Year 2003–2004"*

In recent years, firms have actively worked towards developing African American talent through firm initiatives and participation in minority scholarships and internship programs such as INROADS. The initiatives taken by firms are commendable; however, I believe the past treatment of African Americans in pursuit of accounting careers has had an effect on the level of interest in accounting by African Americans today. A study conducted by Edwin Lang during the 1960s revealed that African American youth were leery of pursuing accounting because few had family members or role models within the field (Hammond 84). Considering that African Americans have only been welcomed by the accounting profession for the past 40 years, it is easy to imagine that there is still a diminished view of the accounting profession within the African American community.

II. Why People Don't Consider Accounting

The accounting profession offers many benefits to its professionals; however, many people overlook pursuing this career option. I believe the primary reason people do not consider accounting is because they are misinformed. I believe there are several underlying assumptions held of the accounting profession that are negative, thereby making the accounting profession seem “unattractive.” I have confirmed this opinion with my surveys and have gathered that there is generally a dismal view held of what the accounting profession has to offer. Moreover, these misconceptions and myths often go uncorrected. In contrast to other professions, there is minimal publicity surrounding the accounting profession.

To start, I asked respondents to list three words that came to mind when they heard someone was studying accounting. The following descriptions are examples of what I received:

Boring	Smart	Nerd	Anti-Social
Reserved	Dull	Lame	Conservative
Organized	Neat	Hard Worker	Driven

Additionally, there seemed to be a consensus amongst respondents that this student must love math and repetitious activity. There was varied thinking with respect to the level of challenge presented to accountants and their earnings potential; furthermore, several respondents associated accounting studies with cubicles, 9-5 desk/paper work, and long hours.

Generally, the respondents painted a drab portrait of a student pursuing accounting. I then asked the students to list words that came to mind when they heard someone was pursuing a career in medicine. Notice there are no words with negative connotations amongst the following group of words:

Smart	Helpful	Mature	Consistent
Thoughtful	Promising	Ambitious	Dedicated
Caring	Patient	Hard Worker	Driven

The vast majority of the respondents mentioned that such students aspiring to become a doctor would spend a significant amount of time in school, but would receive a large salary. They described the career as challenging, time demanding, exciting, and rewarding.

These word associations only hint at the assumptions held by students. To delve further into the students' opinions and to assess the respondents overall knowledge of the benefits of the accounting profession, I had them rank accounting and four other notable professions with respect to provisions of each career. Each respondent ranked the five careers according to which career they believed provided its practitioners the listed attributes. They were instructed to rank the careers 1 through 5 per characteristic; 1 meaning the career provided the characteristic least compared to the other professions and 5 meaning the career provided the characteristic most compared to other professions. An example of the ranking format is presented below.

Characteristic	Doctor	Lawyer	Accountant	Engineer	Architect
<i>Ex. Freedom</i>	<i>3</i>	<i>4</i>	<i>2</i>	<i>1</i>	<i>5</i>

See Appendix, Form B to view full survey format

To determine if any differences existed between the majority and minority population, I analyzed the data separately. A total of 160 students completed survey Form B, of which 80 respondents were white, 71 respondents were black, and 9 respondents belonged to other racial categories. The responses from the 9 other minority students were removed from race specific analysis. Respondents were randomly selected by selecting university classes to distribute and collect surveys, as well as, randomly surveying students in the library. There is representation from all undergraduate classifications, with more emphasis on freshmen and sophomore students. I thought it was important to concentrate on this segment of the student population because these students are often still formulating their opinions on career paths. The results of the rankings are as follows:

Whites					
	Doctor	Lawyer	Accountant	Engineer	Architect
Travel Opportunity	2.45	2.99	2.00	3.29	4.27
Six Figure Salary	4.51	3.70	1.78	2.70	2.33
Challenges	4.20	2.89	1.86	3.33	2.73
Excitement	3.89	3.59	1.64	2.51	3.38
Prestige/Accomplishment	4.54	3.34	1.80	2.50	2.81
Meaningful Contribution	4.63	2.45	1.95	3.18	2.81
Job Market Security	4.00	2.65	3.19	3.01	2.15

Blacks					
	Doctor	Lawyer	Accountant	Engineer	Architect
Travel Opportunity	2.34	2.84	2.23	3.33	4.26
Six Figure Salary	4.63	3.21	1.80	3.03	2.32
Challenges	4.25	3.14	1.66	3.28	2.66
Excitement	3.72	3.58	1.63	2.76	3.28
Prestige/Accomplishment	4.45	3.51	1.79	2.99	2.41
Meaningful Contribution	4.61	3.16	1.73	2.97	2.50
Job Market Security	4.03	2.59	3.25	2.94	2.15

Surprisingly, there is not a significant difference between the responses of black students from those of the white students. The overall opinion of both segments is that accounting provides the opportunity to travel, the possibility of a six figure salary, challenges, excitement, prestige, and the opportunity to contribute to society least in comparison to the other careers listed. Both black and white students believe that accountants have higher job security than lawyers, engineers, and architects.

Finding no significant difference between how black students viewed accounting from white students, I re-analyzed the data. This time viewing only the responses from African American students as it pertained to the rankings for accountants. I wanted to determine if there was a difference in ranking between those students who had close friends and family members working in accounting compared to those who did not know such individuals. The results are found below in the table.

Comparison of African American Student Responses	Knows an Accountant	Doesn't Know an Accountant
Travel Opportunity	2.50	2.11
Six Figure Salary	1.91	1.67
Challenges	1.57	1.74
Excitement	1.65	1.63
Prestige/Accomplishment	1.87	1.57
Meaningful Contribution	2.09	1.54
Job Market Security	3.39	3.09

The differences here are more telling. African American students who know accounting professionals were more likely to rank accounting higher (compared to the other careers) than those who did not know accounting professionals; the only exception was with respect to the “challenges” attribute. Therefore, it appears that the availability of role models is a determinant in the opinion held by students. As discussed earlier, the lack of African Americans in accounting today likely stems from the past treatment of African Americans in the accounting field. Of the students surveyed, 46% of the white students responded that they had either close friends or family working in the accounting field. Comparatively, only 32% of the minority respondents replied that they had close family and friends that were in the accounting profession. In viewing these percentages, it is important to consider the population from which this data was gathered. It is likely that the percentage of African Americans that know accounting professionals would be lower in a non-collegiate setting. Of the 71 African American students surveyed, 68% responded that their parent(s) held a college degree. Comparatively, 91% of the white students surveyed responded as such.

Looking at the overall responses gathered from the surveys, I believe the opinions and assumptions held by students are influenced by prevalent misconceptions that surround the accounting profession. Prevailing misconceptions could explain why the responses are so similar between black and white students, considering the past treatment of African Americans would

lead one to expect a greater difference. The following myths are likely deterrents to increasing the level of interest in accounting studies.

- Myth # 1: Accountants have to be good at math.
- Myth # 2: Accounting work is repetitious and provides little excitement.
Practitioners work at desks for long hours with minimal human contact.
- Myth # 3: Career advancement for accounting majors is limited.

These myths continue to permeate through mainstream thought often unquestioned. In order to increase interest in accounting amongst all students, dispelling these misconceptions and tackling the negative image of the accounting profession needs to be a primary objective of firms.

Finally, I believe the lack of publicity surrounding the accounting profession affects the number of students interested in this career path. There are a myriad of television shows and movies that portray images of working professionals. These characters are often doctors, lawyers, sports agents, forensic detectives, and business executives. Although I could not locate supporting data, I would assert that careers with this “publicity factor” generate increased interest in their profession at the college level. I am not aware of a popular movie or television show that centers around a character who works as an auditor or any other accounting professional. Portrayals of accountants typically are in accordance with the misconceptions society holds; thereby, the misconceptions are reinforced and packaged as truth. The little media attention that the accounting profession has garnered has been largely negative and centered around scandals. Advertisements to counteract stereotypical labeling have been presented, particularly in efforts to increase interest amongst African Americans. At the turn of the century, the AICPA started placing advertisements in ethnic magazines featuring celebrities and their African American

CPAs. There is a need to increase advertising efforts in order to publicize what accounting can offer its practitioners. People should have the opportunity to associate the profession with more than the negative media that abounds today in light of Enron and WorldCom scandals. The absence of this “publicity factor” is likely a reason accounting programs and firms are having a tough time presenting the benefits and opportunities within accounting.

III. Why Accounting?

As has been established, the profession of accounting is often overlooked. I have asserted that this is because students, particularly African American students, are not aware of the myriad of opportunities within accounting, as well as the benefits associated with becoming an accounting professional. The accounting profession does not have the “publicity factor” discussed earlier, rather most students will only learn of career benefits through association with those already in the profession. From job security to competitive salaries to rewarding work, the future accountant has a world of opportunities at their feet.

To start, choosing to study accounting will provide students with a set of technical skills in high demand. The job market for an accounting graduate has been and will likely continue to be favorable. With the development of complex accounting systems and recent increases in work related to the new Sarbanes-Oxley Act, accounting firms are seeking larger numbers of qualified applicants. In fact, the 2006-07 Occupational Outlook Handbook states the following:

“Employment of accountants and auditors is expected to grow faster than average for all occupations through the year 2014. An increase in the number of businesses, changing financial laws and regulations, and increased scrutiny of company finances will drive growth. In addition to openings resulting from growth, the need to replace accountants and auditors who retire or transfer to other occupations will produce numerous job openings in this large occupation.”

Students choosing to pursue an accounting degree are vigorously recruited and generally find employment before graduation. An AICPA study revealed that during the 2003-2004 academic year 57% of new accounting graduates found job placements, while 17% chose to pursue graduate studies (Sanders 11). Pursuing accounting also allows students the opportunity to obtain a skill which can be applied in virtually any industry. Practitioners can participate in public, managerial, or government accounting, as well as within the internal audit departments of various companies within industry. The accounting degree is very “portable.” The skill set obtained as an accounting professional empowers those that choose it to work in any industry, which many students fail to realize. From performing bookkeeping within a small company to performing an audit on a Fortune 500 company to investigating fraudulent activities as an FBI Forensic Accountant, the career possibilities within accounting are limitless. Furthermore, there is and will always be a need for professionals who can analyze, track, verify, and manage the financial outlook of a company. Noting this fact, it becomes apparent that there is considerable job security within the accounting profession.

Money is often an important factor in the determination of a career, and there are considerable economic benefits with pursuing accounting. According to the 2005 National Association of Colleges and Employers (NACE) salary survey, students holding a bachelor’s degree in accounting “received starting offers averaging \$43,269 [and] master’s candidates were offered \$46,251.” Although some of the students surveyed within this study indicated that they were aware of such economic benefits, the overall consensus was that accounting was the least likely profession, when compared with medicine, law, engineering, and architecture, to result in a six-figure salary. Presented below is the result of all survey participants of Form B, which is attached in the appendix of this paper.

Student Opinions of Careers: Possibility of a Six-Figure Salary

Career	Ranking
Doctor	4.49
Lawyer	3.47
Engineer	2.86
Architect	2.41
Accountant	1.79

Considering that accounting new hires with bachelor's and master's degrees on average have a starting salary of approximately \$45,000, it is unreasonable to assume that achieving a six-figure salary is out of the question. Although obtaining a \$100,000 salary or more is a task which requires an elevated level of interpersonal and technical skills, coupled with persistence and the dedication of time, it is not as far fetched as students would believe. In 2001, a first year partner in a public accounting firm made upward of \$150,000 (Abbott, Langer & Assoc). This figure has likely increased along with the complexities of accounting following the scandal outbreaks. Moreover, the salary base can increase significantly based on performance and the ability to fetch new clientele.

There is more to be considered in examining the table presented above. It is no secret that doctors are amongst the highest paid professionals, and accordingly the students have ranked them as such. However, in comparing the salaries of accountants with that of doctors, one must consider the variance between the time it takes for these professionals to begin practice. An accounting student entering public accounting can choose to pursue their master's degree, but it is not a requirement to begin practice. In contrast, it takes approximately 6-9 years after the completion of undergraduate studies to become a licensed and practicing doctor. While most aspiring doctors are accumulating a considerable amount of debt to finance their education,

accountants are already in the field earning their salary. When taking this into account, becoming an accountant is more economically attractive than students perceived.

Other notable characteristics of the accounting profession are the level of challenge presented and the resulting intrinsic reward received. Many students that pursue accounting are highly self-motivated and derive enjoyment in completing a difficult task. Accounting is widely viewed as a difficult subject matter, but there is not an overall consensus amongst students surveyed as to whether an accounting career presents challenges. There were respondents who associated a student pursuing accounting as tackling a hard and challenging field. Conversely, there were respondents that felt accounting was repetitious in nature and provided little challenge. Again, these results lead one to assert that students are not knowledgeable of the opportunities within accounting. With the myriad of careers that are housed under the accounting umbrella, an individual could almost choose the level of challenge they want to be presented.

In addition to the perception that accounting is repetitious in nature, there are several other common misconceptions held of accountants. As mentioned previously, these myths often keep students from pursuing accounting. First, many believe that to be an accountant one must be good at math. Although being able to perform mental calculations quickly would be an advantage, an accountant does not have to be a star math student in order to succeed. Generally, the only math skills needed are the ability to add, subtract, multiply, and divide. The degree of difficulty, with respect to math, is much more difficult for those pursuing a career as a doctor, engineer, or architect. There are even some facets of accounting which involve relatively little number crunching, such as Sarbanes-Oxley controls testing.

Second, 34% of the respondents listed “cubicle” and “boring” as something that came to mind when they thought of an accounting professional. It is interesting to note that 45% of the white students used this description as compared to only 23% of the black students. The

viewpoint held is that accountants come into the office at 9 a.m., work from their desk, and leave the office at 5 p.m. Although this could define the work of some accounting professionals, it is far from describing the jobs within the entire spectrum of accounting. The nature of accounting has changed dramatically over the past 10 years and there is a greater variety of work offered by accounting professionals. For example, auditors rarely work from their company's office. Instead they work at the site of their client. Particularly in public accounting, the auditor does not work standard working hours and typically has longer days; there are often opportunities to travel domestically and internationally on client engagements. Moreover, the auditor has a changing client base, so rarely do they encounter the same issues. Every client can bring new challenges to the table. There is loads of variety under the accounting umbrella. In fact there are some services offered by firms that many would not associate with accounting. There are some professionals that investigate files and testify in court to support client's legal assertions, while others try to hack into their clients' computer systems to find and resolve information security issues. The humdrum view of an accountant's work life that many students perceive as fact, is in actuality one-dimensional and does not give credit to variation and excitement accounting can provide its professionals.

Lastly, it is necessary that students know that career advancement possibilities within accounting are expansive. Not only has the variety of accounting work increased in recent years, but also the need for people with an understanding of accounting in upper management has increased. Accounting is considered the language of business, and those savvy enough often fair well in the business realm. In fact, an empirical study found that "accounting majors are significantly preferred by recruiters over general business majors for general entry-level management positions" (Wilder).

IV. What Firms and Colleges Can Do

Knowing what students are seeking in a career could help firms and colleges focus their marketing efforts, thereby learning how to best present what the profession has to offer. While conducting this study, I asked students to rank several factors to determine what students are seeking in their future employment the most. The following table presents the data collected.

Attribute	All	Whites	Blacks
Allows time with family	9.40	9.30	9.50
Opportunity for Advancement	9.29	9.21	9.47
Exciting	9.20	9.10	9.26
High Salary	8.86	8.66	9.20
Freedom	8.77	8.47	9.19
Work Environment	8.76	8.47	9.07
Opportunity to add value to society	8.63	8.44	8.87
Respect from peers	8.47	8.16	8.86
Job Market Security	8.33	8.07	8.70
Prestige/Accomplishment	8.26	7.83	8.50
Creativity	7.95	7.79	8.00
Challenging	7.61	7.23	7.74
Allow autonomy	7.32	7.10	7.56
Interaction with top officials	6.96	7.07	6.83
Opportunity to Travel	6.15	6.39	5.90
Repetitive	4.06	3.49	4.64

Of the attributes listed, African American students ranked them as being “somewhat important” to “very important” more often than white students in all categories except for two; a higher percentage of white students desire to interact with top officials and have the opportunity to travel in their future careers. The spread in the ranking differences between white and black students was fairly insignificant (ranging from 0.16-0.71), except for rankings pertaining to repetitious activity with a spread of 1.16. There was a significant and interesting difference between whites and blacks with respect to their top five desires in a future career. Although both segments desire that their future career allow time for their family first and foremost, there are

few similarities. The career attributes that are considered the most desirable for black and white students are presented in the following tables:

Top Five Desired Career Attributes of White Students

Rank	Attribute	Whites
1	Allows time with family	9.30
2	Exciting	9.21
3	Opportunity for Advancement	9.10
4	Work Environment	8.66
5	High Salary	8.47

Top Five Desired Career Attributes of Black Students

Rank	Attribute	Blacks
1	Allows time with family	9.50
2	Opportunity for Advancement	9.47
3	High Salary	9.26
4	Exciting	9.20
5	Opportunity to add value to society	9.19

The above information can be used by firms and college programs to develop their marketing efforts for recruitment of African Americans. For instance, the African American students surveyed want to have the opportunity to add value to society. Therefore, it would be important for minority-focused advertising campaigns to note accounting's role in the continuum of business. It is crucial that college programs and firms highlight the advantages of accounting that are most relevant in student's career decisions.

Firms and college programs need to turn to their African American employees and students to gain greater insight. Exploring why these individuals chose accounting, will aide in recruitment efforts. I profiled a handful of African American professionals and students and found that their desires defer from the general and segmented populations. The results, which are

found below, suggest that these are the career characteristics African Americans considered when selecting accounting as a major or profession.

Top Five Desired Career Attributes of Black Accounting Students/ Professionals

Rank	Attribute	Average
1	High Salary	9.82
2	Opportunity for Advancement	9.64
3	Work Environment	9.00
4	Allows time with family	8.82
5	Respect from peers	8.82

The information firms can gather from their employees and interns is invaluable. From profiling African American professionals and students, I found that half of these individuals had family members or close friends that were influences in them pursuing accounting. Similarly, a survey of African American CPAs conducted by Bert Mitchell showed that “most were influenced to select accounting by family and friends rather than guidance counselors or professors” (Mitchell). African American students are not choosing accounting because they are not familiar with the profession; they are not familiar with the profession because they do not know any professionals. Increasing the awareness of accounting at the high school level is paramount to increasing the enrollment numbers of African American students in accounting programs. One of the students I profiled cited her participation in an accounting high school course as an influence in her decision to choose the accounting major. Firms should focus on developing partnerships with local high schools through sponsorships, internship opportunities, or by volunteering employees to teach an accounting class for the school.

Spreading the word about the benefits associated with accounting should be a primary goal of college programs, particularly to entering freshmen. Focusing on the career characteristics considered most desirable, accounting departments should develop an information

brochure which highlights the program's offerings and the opportunities within accounting. Prior to their arrival on campus, these information brochures should be to the parents of students who have indicated an interest in entering the college's business program. Getting students and their family to discuss and consider accounting prior to their arrival on campus would be a step towards increasing awareness of the profession.

V. Conclusions

From my research, I believe that African American students are not choosing accounting because they are unfamiliar with the profession. This unfamiliarity is likely the result of the discriminatory practices by accounting firms with respect to African Americans until the mid 1960s. I believe the under-representation of African Americans in the accounting field, particularly amongst those designated as Certified Public Accountants, is an obstacle in increasing the numbers of students in pursuit of accounting. Having close friends and family that are knowledgeable of the benefits of accounting has an influence on the student's opinion of the profession, and these individuals are typically major influences in a student's decision to pursue accounting.

Increasing the level of interest in the accounting profession will take innovative and strategic planning by colleges and firms. These entities will need to work in tandem to increase the supply and demand of African American candidates. It will be necessary to create advertising campaigns to dispel the misconceptions which cause accounting to be viewed negatively, as well. Increasing the "publicity factor" will go hand in hand with increasing the level of interest in accounting studies. Although the student might ultimately decide against pursuing accounting studies, publicizing the benefits and opportunities associated with accounting will at least provide students with accurate information in their consideration when selecting a major.

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APPENDIX

FORM A

Name: _____

Date: _____

Classification: _____

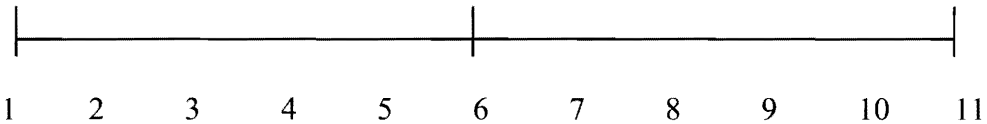
Race: _____

What matters the most when you're selecting a career? Below are some characteristics that can be associated with a career. Rank these characteristics on a scale from 1-11 according to importance to you in selecting your future career.

Not at all important

Somewhat Important

Very Important



_____ Challenging

_____ Opportunity to add value to society

_____ High Salary

_____ Work Environment

_____ Exciting

_____ Interaction with top officials

_____ Opportunity to Travel

_____ Allows time with family

_____ Prestige/Accomplishment

_____ Freedom

_____ Repetitive

_____ Respect from peers

_____ Job Market Security

_____ Allows autonomy

_____ Opportunity for Advancement

_____ Creativity

What's your intended major? _____

FORM B

Name: _____

Date: _____

Classification: _____

Race: _____

What do you think certain careers provide its professionals? Based on the career characteristics below, rank each career relative to each other (from 1 to 5) by what you believe it can provide. A 5 denotes that the selected career provides the characteristic most relative to the others, while a 1 denotes that the career does not provide this particular element as much as the others.

Characteristic	Doctor	Lawyer	Accountant	Engineer	Architect
<i>Ex. Freedom</i>	3	4	2	1	5
Travel Opportunity					
Six-figure Salary					
Challenges					
Excitement					
Prestige/Accomplishment					
Meaningful Contribution to Society					
Job Market Security					

List 3 words/things that come to mind when you hear someone is studying to become a doctor:

List 3 words/things that come to mind when you hear someone is studying to become an accountant:

Do you have any close friends or family working in accounting?

☐ Yes ☐ No If yes, who? _____

Do your parents have a college degree? ☐ Yes ☐ No

What's your intended major? _____