Retaining African Americans in the Accounting Profession

A SUCCESS MODEL

Howard University School of Business
Center for Accounting Education

FRANK K. ROSS
DIRECTOR, CENTER FOR ACCOUNTING EDUCATION & VISITING PROFESSOR - DEPARTMENT OF ACCOUNTING HOWARD UNIVERSITY SCHOOL OF BUSINESS

LESLIE TRAUB
PRESIDENT & CEO
COOK ROSS INC.

FEBRUARY 2010

Contents

Preface 1
Executive Summary 4
Assessing the Problem 5
Shauna's Story 7
The Success Model 8
Individual Contributor: The Young African American Associate . . . 9
What Else is Needed for the Individual Contributor? 10
The Senior or Manager 11
What Else is Needed for the Senior/Supervisor? 12
Organizational Culture 13
What Else is Needed for an Inclusive Organizational Culture? 14
Pathways and Barriers to Success in Public Accounting 15
Building Eminence 18
Performance Evaluations and the African American Associate 19
Post Evaluation Challenges 21
In Conclusion 22
Footnotes 23
Acknowledgements 23
CAE Surveys 23
Author Bios 24
About The Center for Accounting Education 25
CAE Mission Statement 25

Preface

THE SHAUNA CHALLENGE

Shauna, graduating with honors from a respected university, was courted aggressively by the big four accounting firms, all of them eager to recruit top-level, diverse talent. She accepted an offer from one, and started with high hopes and great promise. But despite obvious intelligence, a strong work ethic and superb client relationship skills, she soon encountered difficulty in mastering her firm's procedures and in developing productive relationships with supervisors and peers. Uncertain whether her difficulties were due to being the only African American in her group or her newness to the team, she struggled to succeed but received only an 'average' first-year performance evaluation. Frustrated and puzzled, she eventually left public accounting for internal corporate auditing.

There are thousands of Shaunas in the accounting profession. Many of them will not last, despite possessing all the talent and potential needed to excel. The loss will not be theirs alone. The entire public accounting industry, which has poured immense resources into attracting top minority talent over the past two decades, suffers when it cannot retain the Shaunas that it recruits and hires. A profession that has determined it needs a diverse talent base to best serve its clients and succeeds in attracting them, but ultimately fails because it loses them, is a profession in need of help; especially as more and more pressure is on businesses to have a diverse workforce at all levels.

The Howard University School of Business Center for Accounting Education (CAE) has studied minority retention, especially African American, in public accounting extensively, and our work has reached an important conclusion: past efforts to improve retention have disappointed in part because they tend to focus on enhancing the individual minority associate's ability to thrive in a majority-dominant organization. But it turns out, we have seen, that the organization itself can take steps to improve its own processes and culture that will improve minority retention. Adjustments in how supervisors, managers and leadership approach the development and retention of African Americans can have impact as well. These steps are based on common-sense, widely accepted management and HR principles, and they do not involve "lowering standards" or "bending the rules."

THE CONTEXT

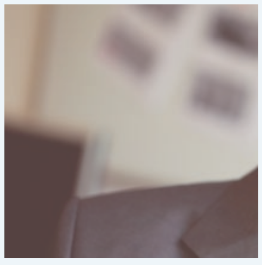
In spite of the best efforts of the accounting industry, only 1% of public accounting partners are African American and only 3% of CFOs of Fortune 500 companies are minority (which means that the number of African American CFO's most likely will also be less than 1%). In 2007-2008, 22% of all new accounting graduates hired were minorities. Within this group, African Americans represented only 4% in 2007-2008, down from 8% in 2006-2007. Overall, there continues to be little or no change in the accounting profession's demographic make-up.

Recruitment is a major challenge, but so is retention, as exemplified by the Shauna parable above. Efforts to improve retention, directed largely at enhancing the individual associate's ability to relate to dominant culture environments, may be personally effective but haven't stopped the tide of turnover of African Americans.

ASSESSING THE PROBLEM

CAE has conducted surveys of African American accountants and hosted meetings of individuals in the accounting profession focusing on this issue since 2004. In 2007, CAE's studies focused on identifying the attributes and factors of success in the accounting profession, and in particular for young African American accountants.

From these surveys and dialogues was born the Success Model outlined in this paper, which was further developed and refined in extensive focus group meetings over the following 18 months.



ROLES AND RESPONSIBILITIES OF INDIVIDUALS AND ORGANIZATIONS

The Success Model attempts to deconstruct the assumption that all bright, hardworking people can succeed in the accounting profession, and to illustrate pathways to level the playing field for African Americans.

Individual accountants are clearly responsible for their own success. However, their trajectory in the organization is equally, if not more, affected by perceptions of supervisors and partners, as well as the organization's policies and procedures. While many white Americans hold faith in the philosophies of self-determination and meritocracy, the data suggests that the playing field is not level. Young African American accountants have a responsibility to be the absolute best they can, but success can rely more on others than on one's own attributes and actions.

Public accounting firms and other organizations have recognized both the different experience of African Americans in their firms, and the cost of the high turnover that generally comes with it. They have seen the business case for improving retention, and have made significant investments in implementing inclusive institutional policies and procedures, and in diversity training.

Through the Success Model we offer the next level of intervention, one we believe provides the biggest opportunity to enhance retention: the development of people *around* the associate who make critical career decisions — including assignment allocation, supervision, feedback, and performance review. Our Success Model addresses all of the stakeholders in the success of the associate.

THE SUCCESS MODEL

The Success Model offers a clear path for all stakeholders to band together and begin to fully open the doors of the accounting industry to African Americans. It has three components:

- **All stakeholders in the African American's organizational universe must be 'self' and 'other' aware.** They must examine their expectations, assumptions and biases, and engage with each other in the most objective way possible. Just as a junior associate is responsible for examining the beliefs, values and perceptions of others, the person most responsible for that associate's success – the supervisor – must do the same for them. First line supervisors, who themselves have only two or three years of professional experience, on the whole get very little support or training in supervision and managing bias. They need better training in inclusiveness.
- **The organization's structures and systems must be inclusive, beginning with a comprehensive on-boarding structure, and include all aspects of achieving success in public accounting.** In spite of many well-intended efforts, public accounting firms in particular still largely reflect dominant culture norms. A firm's culture needs to be inclusive, with informal structures, systems and rules transparent to all. Organizations need to expand their on-boarding programs, which today typically focus on technical skills and procedural matters, to add awareness, cultural and interpersonal components. These efforts should provide buddy pairing, mentoring and coaching, and provide clear training on unconscious bias to mentors in order to prevent the impact of bias on the mentee.
- **Building "eminence" is the job of the African American associate in the first two years.** Continuing new learning and applying it on the job, building key relationships across levels and groups, and putting forward excellent performance are all critical to becoming established. First and second year associates have significant pressure to perform quickly, build their brand, and be accomplished. They must apply the knowledge acquired through their engagement teams and absorb and apply new knowledge through firm training. They also need to concomitantly study for and pass the CPA Exam. Finally, associates must positively build social relationships with key people in the organization who can serve as advocates, advisors, coaches, and allies.

Conclusion

Hiring the right talent, ensuring an inclusive culture and well-structured systems, and looking into our blind spots are all required to move the needle on representation. Perhaps the least understood concept is that of blind spots: we need to explore what we have not seen in the past. These blind spots are mostly in our individual capacity to understand the factors that influence what we see and what we don't see. It's one of the more difficult areas to explore, although profoundly impactful on the business, and can have a deep impact on our ability to retain and develop African American associates into management and leadership positions.

Exploring our unconscious beliefs requires a level of authenticity that most of us are not accustomed to bringing to the workplace. Having blind spots is human: we all have them, Black and white, young and seasoned, male and female, Historically Black Colleges and Universities and majority school educated. They don't make us good or bad people, simply human. This acknowledgement of our common humanity is one of the key enablers of change in public accounting and other organizations.

The Success Model attempts to deconstruct the assumption that all bright, hardworking people can succeed in the accounting profession, and to illustrate pathways to level the playing field for African Americans

Executive Summary

For years there has been widespread recognition that the turnover of African Americans in accounting has been problematic for the profession. Although there have been rigorous efforts to address the issue, especially in public accounting, the problem persists. Most effort has been directed at the level of the individual associate or employee, and enhancing his or her ability to relate to dominant culture environments. These efforts may be personally effective, but haven't stopped the tide of turnover among African Americans in the accounting profession.

As organizations look at their diversity efforts, it is important that they make sure these efforts are fully joined to their business objectives. Without this connection, the efforts expended on diversity will not succeed. In difficult times, it is de-emphasized and any gains previously achieved are lost.

Howard University School of Business' Center for Accounting Education (CAE) has identified a Success Model as a way to deepen the individual impact of many retention efforts, and also broaden it to include other key individuals and processes that impact the success of the African American accountant. The Success Model was developed through a series of surveys, focus group meetings, and individual one-on-one interviews. In addition,the authors own experiences also serve as a basis for the recommendations offered in this paper.

One of the most challenging and potentially exclusionary systems in professional services is the performance review: this is seen as the gateway to advancement and promotion in the accounting field. Although this process is as important to the future success of the young accountant as it is to the organization itself, without clear awareness of potential bias, the process can lend itself to exclusion of African Americans, and other groups as well. Improving this process through mitigating its inevitable bias is at the crux of the Success Model.

In spite of the best efforts of the accounting profession, only 1% of public accounting partners are African American – and only 3% of CFOs of Fortune 500s are minority (which means that the number of African American CFO's most likely will be less than 1%)[1] Clearly there is an opportunity, even an imperative, for all involved to make a more coordinated and comprehensive attempt to make the changes necessary to achieve a greater representation and inclusion of African Americans. That opportunity is in the personal responsibility we must all take for recognizing and mitigating the profound effects of unacknowledged bias. The Success Model offers a clear path for all stakeholders to band together and begin to fully open the doors of the accounting profession to African Americans.

There are three components of the Success Model:

- **First, all the stakeholders in the African American's organizational universe must be 'self' and 'other' aware.** The African American associate or employee, his or her senior, supervisor and performance and/or engagement manager, and any leaders or partners who contribute to performance management must all examine their projections, expectations, assumptions, and biases, to be able to engage with each other in the most objective way possible.
- **Second, the structures and systems of the organization must be inclusive, beginning with a comprehensive on-boarding structure, and include all aspects of being successful in public accounting:** technical, social, organizational, and cultural. On-boarding should also include mentoring, buddies, and interpersonal support and coaching.
- **Third, building eminence is the job of the African American associate in the first two years and beyond. This includes becoming a CPA as soon as possible upon graduation.** Continuing new learning and applying it on the job, building key relationships across levels and groups, and putting forward excellent performance are all critical to becoming established. This will help them gain exposure to the best professionals in their area of expertise in their career.

  Building eminence is also dependent on being given challenging, high visibility assignments with influential seniors, managers and partners; working with culturally competent staff, seniors and managers; and being given fair and unbiased evaluations by all involved. It is not too early for the associate to begin working towards becoming an industry or service delivery expert. How these variables come together can make or break the associate's career, often through no fault or effort of their own.

Assessing the Problem

The Howard University School of Business Center for Accounting Education(CAE) has conducted various surveys of African American accountants and hosted meetings of individuals in the accounting profession focusing on this issue since 2004. These individuals include partners in the Global 7 accounting firms, other national, local and regional firms, minority-owned firms from around the country, representatives from the National Association of Black Accountants (NABA), the American Institute of Certified Public Accountants (AICPA), various state CPA Societies, educators, and CFOs of corporations. As a collective body, this group has addressed concerns pertaining to recruitment, retention, promotion, and development of African American accountants in the United States.

As evidenced by the following statistics, very little progress, if any, has been achieved in the area of hiring and retaining African Americans in the accounting profession.

In 2007-2008, 22% of all new accounting graduates hired were minorities. This figure is down from 26% in the previous year. Within this group, African Americans represented only 4% in 2007-2008, down from 8% in 2006-2007.[2]

Overall, there continues to be little or no change in the accounting profession's professional demographic make-up. According to data from AICPA:

- *Professional staff make-up – 17% are minorities, but of those, only 3% are African American.*
- *Partner make-up – 11% are minorities, but only 1% are African American. This figure is also unchanged since 2002.*[3]

In 2007, CAE's studies focused on identifying the attributes and factors of success in the accounting profession, and in particular for young African American accountants. The Success Model was born in these dialogues, and CAE's stakeholders contributed to its development over the following 18 months. The Success Model attempts to deconstruct the assumption that all bright, hardworking people with business savvy can be successful in the accounting profession, and to illustrate pathways to level the playing field for African Americans in this profession.

Individual accountants are clearly responsible for their own success. However, we also know that their trajectory in the organization is equally, if not more, affected by perceptions of their seniors, managers, performance managers, and partners in addition to institutional policies and procedures. While many white Americans may hold faith in the philosophies of self-determination and meritocracy — that an individual determines his or her success through studying and working hard, applying oneself, building the right relationships, and expecting to advance in their careers — African Americans traditionally have a different experience with paths to promotion and development. They must also work as hard and smart as whites — in fact, more so — but they also have to live daily with stereotypes, stereotype threat, constant negative imaging in the media, and unconscious bias in the organizations in which they work. Although some may challenge this statement, the data suggests that there isn't a level playing field for all. Nonetheless, to be successful in the accounting world as an African American, there is a responsibility to be the absolute best you can be as an individual, while recognizing that real success relies more on others than on one's own attributes and actions.

The Success Model attempts to deconstruct the assumption that all bright, hardworking people with business savvy can be successful in the accounting profession, and to illustrate pathways to level the playing field for African Americans in this profession.

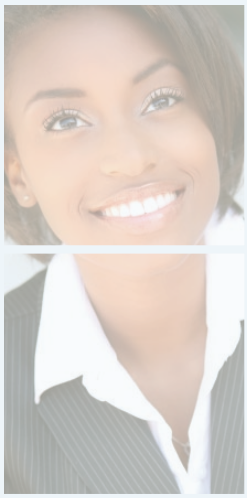
Public accounting firms and other organizations have recognized the different experience of African Americans in their firms, and recognize the cost of the high turnover that generally comes with it. There is a clear business case for improving their retention, and at least the largest public accounting firms have made significant investments in making sure that institutional policies and procedures are inclusive, as well as in the individual development of African American associates. Many firms have also invested in staff training on the importance of diversity to their profession, and in becoming more inclusive. Even so, the problems of retention are as significant today as they have ever been; in fact, they may even be more profound, since people in many firms often believe that they have addressed the issue and are, in fact, "diversified." Although the cases in this paper refer to public accounting, many of the same dynamics are present in corporate workplaces in general and to some extent in government as well.

Through the Success Model we offer the next level of intervention, and one that we believe provides the biggest opportunity to enhance retention: through the development of people *around* the associate who make critical career decisions — including assignment allocation, supervision, feedback, and performance review. Our Success Model addresses all of the stakeholders in the associates' success, with the intention of providing the reader with new thinking about how best to systemically support and retain African American associates in their accounting careers.

A similar combination of factors ultimately leads many young African American associates to leave public accounting within two years — shrinking the already limited pool of potential African American managers and partners and contributing to the cycle of isolation of insufficient role models in the system.

The number of African Americans selecting accounting is already small, and the profession must aggressively develop innovative programs to increase the number of African American high school graduates electing to major in accounting at the college level. Because of this shortfall, there is more pressure on the profession to retain and advance those African Americans hired. The trend in the number leaving must be reversed.

A similar combination of factors ultimately leads many young African American associates to leave public accounting within two years — shrinking the already limited pool of potential African American managers and partners and contributing to the cycle of isolation of insufficient role models in the system.



Shauna's Story

This composite story is fairly typical of what we hear from young associates in public accounting through formal interviews, informal conversations with faculty, personal stories told in training programs, and personal experience. Shauna's experience is very typical of young talented African Americans in public accounting.

Shauna sat at the top of her class at a large midwestern university with a great reputation for its accounting program. Her parents were both teachers, she was dedicated to her academic career, and was clearly a great student. Shauna was the valedictorian of her class, and there was a lot of recruitment activity around her; she ended her first semester senior year with multiple, competitive job offers. She was courted by all the big four accounting firms and several major corporations, and heard a lot of promises about great work environments, opportunities for promotion, great clients, and work/life balance. Based on one of her parent's friends who was a partner at one of the Big Four firms and had shared a lot with her about public accounting firm culture, Shauna accepted a job offer by his Big Four firm, and moved to Chicago for her first year as an associate. After the extensive firm orientation, Shauna was assigned to her first engagement. Her senior, Bill, appeared to have strong relationships with the three white men and an Asian woman on the team, although he appeared cool and distant to Shauna. She interpreted that it was because she was new, and everyone else had been working together for at least eight months.

Even though Shauna was very bright, she didn't know some of the procedures particular to the firm, and to her client. When Bill gave directions, they were not detailed enough for Shauna. She asked her peers, who weren't much more helpful. Shauna worked very late hours trying to figure out on her own how she was supposed to proceed, and redoing some of her work on which she'd received feedback. Throughout this time, however, Shauna was building a strong relationship with the client. Although she felt she was very open to building personal relationships with her team at the beginning of the engagement, she didn't feel particularly comfortable with her peers socially after feeling rejected for the first 6-8 weeks, and didn't always engage in their social activities such as lunch and drinks after work. She was also working hard studying for her CPA. When she was in college, Shauna had a wide spectrum of good friends from across cultural groups, and felt that she was certainly open to relationships across racial groups.

While Shauna was the only African American on her engagement, she had been assigned as a buddy to the only other African American in audit, a manager named Ralph. While she was concerned about whatever assumptions were made in pairing her with another African American, she was grateful for his perspective. After four months on the engagement, Shauna asked Ralph if he could guide her on how to be successful on this engagement without appearing demanding or pushy. As someone who had been the only African American in many of her social and educational experiences, Shauna had been in dominant cultures long enough to know the danger of this stereotype. Ralph suggested that she have a one-on-one talk with Bill, and let him know her commitment to being successful, and to having her first engagement be successful as well.

Shauna met with Bill, who told her defensively that he doesn't treat her any differently than any other people on the team, and commented: "Besides, you don't want to hang out with us. And you spend too much time talking to the client." Shauna pointed out that the others on the team seemed to get along really well with him and enjoy each other socially, and that she felt excluded. Bill asked if she were accusing him of racism, which wasn't at all her intention. The meeting ended with Shauna no closer to feeling like she belonged, or that she knew how to contribute any better to this particular engagement.

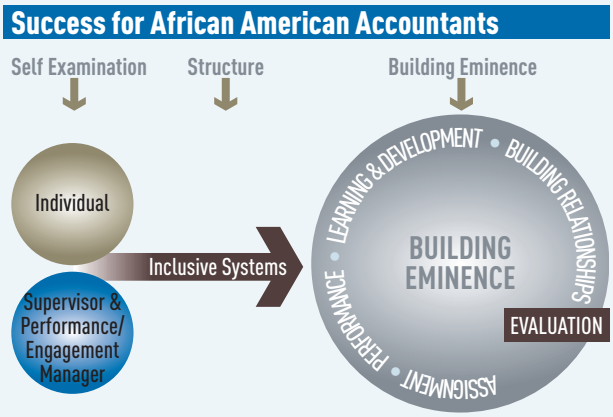
Ralph had tried to pull Shauna onto other engagements, but Bill made slightly disparaging comments about her to the other seniors and managers, and even to his partner, saying mostly that she wasn't a "team player." Shauna's annual review came around, and she was concerned that even though the client was very happy with her, she never really 'gelled' on the team. She learned that she received a 3 out of 5 at her review, and although average for a first year associate, she knew that she was better than that, and also she knew that hers was the lowest rating on her engagement. Shauna began to question her relationship with the client, and her ability to be successful on the engagement. When she didn't know how to do something, she was less inclined to ask Bill or one of her peers, and was putting in even more hours trying to figure things out on her own. Ralph tried to help her transfer to another engagement, but after her performance review, Shauna questioned whether she wanted to pursue public accounting, and decided to leave public accounting and move into corporate internal audit.

Shauna's scenario is typical of many African American associates' experience in a variety of aspects:

- she was highly qualified and sought after
- there were many promises made in the recruitment process
- she worked under the direction of inexperienced seniors who 'cut their management teeth' on her engagement team
- there were challenging social interactions on engagements, both on the part of the associate and her peers
- seniors and managers interpreted the associate's behavior through their potentially culturally limited lens, and this interpretation was reflected in the performance review process
- neutral or negative ratings impacted others' perceptions of the associate and limited her opportunities for high visibility assignments with influential partners; at the same time these ratings impacted the associate's sense of value and self-worth, which in turn affected performance
- seniors and managers shared informal negative/neutral comments about the associate's performance which were not reflected on her formal evaluation, nor even discussed with her

The Success Model

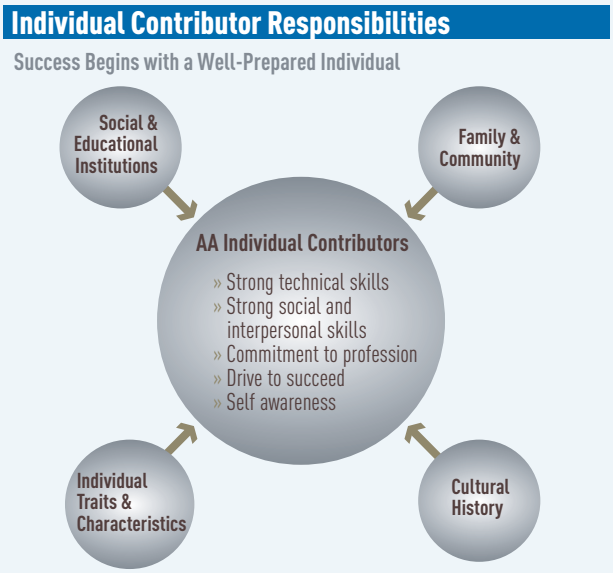
The Success Model addresses each of the factors in the above scenario directly or indirectly, beginning with one's entree into the firm. It does not include, however, the recruitment process that is critical to success in that recruiters largely influence candidates' decisions about which firm to pursue and/or accept. Recruiters must be transparent about the work culture of their firms, including the challenges as well as the great and exciting aspects of the work. This extends to recruitment activities that can begin even before college, and to internships and firm-sponsored programs.



There are three components of the Success Model:

- **First, all the stakeholders must be 'self' and 'other' aware**. *The African American associate, his or her senior, supervisor and performance and/or engagement manager, and any partners who contribute to performance management must all have examined their projections, expectations, assumptions, and biases, to be able to work together in the most objective way possible.*
- **Secondly, the organization's culture, structure, and systems must be inclusive and comprehensive and also support all aspects of being successful in public accounting, especially in the process of on-boarding.** *This system should include technical, social, organizational, and cultural components. On-boarding should also include mentoring, buddies, and interpersonal support and coaching.*
- **Finally, African American associates must focus on building eminence in their first two years and beyond. This includes taking and passing the CPA within that time.** *Continuing new learning and applying it on the job, building key relationships across levels and groups, and putting forward excellent performance are all critical to becoming established. Building eminence is also dependent on being given challenging, high visibility assignments with influential seniors, managers and partners; working with culturally competent staff, seniors and managers; and being given fair and unbiased evaluations by all involved. How these variables come together can make or break the associate's career, often through no fault or effort of their own.*

INDIVIDUAL CONTRIBUTOR: THE YOUNG AFRICAN AMERICAN ASSOCIATE



The first component of the Success Model demands a high caliber of associate to be recruited and hired into the firm. There are five aspects of associates that are critical to success in accounting: strong technical skills, strong social and interpersonal skills, an interest in the profession, a drive to succeed in the profession, and self-awareness. These characteristics or qualities are derived from the individual him or herself, their cultural history, the family and community in which they've been raised, and the impact of institutions such as education systems and faith-based organizations on their values and belief systems.

It is important to note that there is a relationship between the associate and the organization with respect to interest in and commitment to the profession. One's interest and commitment to the profession grows with the organization's commitment to the individual's success and inclusive norms in the organi-

POTENTIAL QUESTIONS TO SUPPORT SELF-EXPLORATION

The individual contributor must examine his or her self perceptions and potentially self-limiting beliefs, as well as perceptions of others, and take personal responsibility for them.

Individual Traits and Characteristics

- What is my orientation to social engagement with people who are from a different background than me? Am I open or suspicious? Am I willing to give others the benefit of the doubt?
- What is my personal orientation to time? Where does that come from? Will that help me or hurt me in this environment?
- How do I define integrity? How consistent is this with the firm's values on integrity?
- What beliefs do I have about work ethic? Where does those beliefs come from? Will they help me or hurt me in this environment?
- Am I willing to tell my truth about my experience, take responsibility for it, and not blame others for how I am feeling?

Family and Community

- What values did I learn from my community and family?
- To what extent are these represented in my workplace?
- How comfortable do I feel with values different than mine?

Cultural History

- What beliefs do I have about my ability to be successful in this environment, based on my cultural history, and on what the people around me look like?
- How might this background impact my own belief about myself?
- What is the level of trust that I have for people whose cultural backgrounds are different than mine?
- What interpretations of others' actions does this background give me?
- What beliefs do I have about my ability to successfully pass the CPA or other licensing exam?

Social and Educational Institutions

- What beliefs do I have about my college experience and how it's prepared me to be successful?
- What beliefs did my school instill about what work would be like?
- What values did I receive from my faith-based upbringing (if applicable)? How have these values contributed to how I view myself and my colleagues?

zation. The interest may be present upon hire, yet lost quickly for the entire profession; alternatively, it can be nurtured through inclusive organizational practices.

Building these characteristics and qualities has been at the nexus of much of the investment from public accounting firms and corporations in African American accountants, focused mostly on interpersonal and technical skills. In spite of the existing structure to enhance these competencies, little of the curriculum has been focused on self-awareness. This is as important an individual trait as perseverance, commitment, and work ethic, and should comprise a significant part of the individual development process for young professionals.

WHAT ELSE IS NEEDED FOR THE INDIVIDUAL CONTRIBUTOR?

In addition to the process of self-inquiry, the individual contributor could consider the following actions that would assist in becoming a recognized and valuable employee.

- *Prepare for and pass the CPA/CIA Exam and manage personal beliefs about their potential for successfully passing the exam.*
- *Become comfortable with being uncomfortable, stretching socially outside of one's comfort zone in order to realize benefits in the long run.*
- *Build strong relationships across and between levels and groups, even if the required social skills were not part of one's upbringing. Building relationships across groups, especially ethnic groups, is critical to success. So is building a personal "board of directors": people who can be advocates, sponsors, mentors, helpers, and confidantes. It's up to the individual contributor to inspire others to support him or her in this way.*
- *Ensure excellent preparation and performance, acquiring technical and social skills, and know what's happening in the business with partners, peers, customers, and strategy.*
- *Take personal responsibility for career development and take advantage of opportunities that exist; be "hungry" for opportunities, knowing that getting into the game requires getting dirty and knocked down, and also affords a great deal of learning, improvement, and success.*
- *Commit to the profession.*

One of the causes of prejudice in work environments is the projection of one's unexamined beliefs onto others. Greater self awareness can be a critical tool in mitigating potentially damaging situations.

For example, when an African American associate, Tyrone, is on an engagement team and he's not invited for drinks after work, he could project that he wasn't invited because he's African American (which may be true). But it's also possible that his team leader may have known that he didn't drink, nor does he like to be around places where alcohol is being served, or that he had been studying for his CPA exam and declined invitations in the past — in other words, factors that have nothing to do with his race.

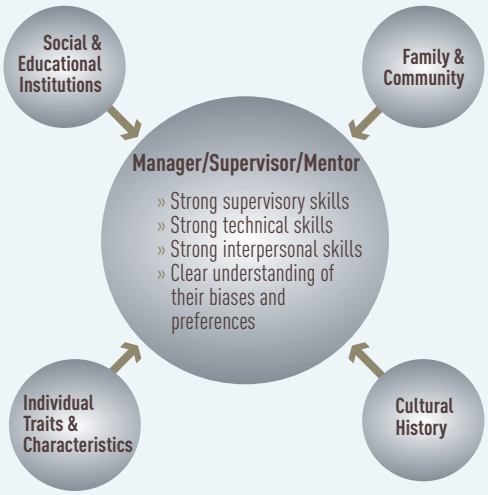
One of the causes of prejudice in work environments is the projection of one's unexamined beliefs onto others. Greater self awareness can be a critical tool in mitigating potentially damaging situations.

At the same time, Julia, a white senior associate, doesn't give Tyrone the same visibility in his assignments as other first-year associates. She may believe that he's not ready to present to the managing partner (which may be true). But it's also possible that unconsciously, she doesn't believe he can be successful because he's African American, and could also risk making her look bad. It's very important for individuals who work with others from a cultural group different from their own to be highly self-aware to avoid misinterpretations and potentially ungrounded inflammatory situations.

Whether it's achieved by expanding existing curriculum, or through some other solution, the young professional must examine his or her self-perceptions, potentially self-limiting beliefs, and perceptions of others, and then take personal responsibility for them. This will assist greatly in reducing bias toward one's coworkers, seniors, and managers. Organizations could create a context for this exploration, either in a workshop setting, as a background for a coaching assignment, or in some aspect of the on-boarding process.

THE SENIOR OR MANAGER

Senior/Supervisor Responsibilities



The person with perhaps the most impact on the success of the new associate in the first two years is his or her direct supervisor, sometimes called a senior, team lead, first line supervisor, or manager. The individual contributor receives assignments, feedback, coaching, informal mentoring, direction, visibility, and connection from the person who manages on a daily basis.

Just like the individual contributor is responsible for examining beliefs, values, perceptions of others, and backgrounds, the supervisor must do the same. Supervisors must also have strong supervisory skills and a clear understanding of one's preferences and biases. Progress in this area is one of the greatest opportunities for the accounting profession at large.

POTENTIAL QUESTIONS TO SUPPORT SELF-EXPLORATION FOR SENIORS AND ENGAGEMENT MANAGERS

The on-boarding and early experience of the individual contributor is largely based on the social interactions around the individual. The seniors and engagement managers are critical to early success.

Individual Traits and Characteristics

- What is my orientation to social engagement with people who are from a different background than me? Am I open or suspicious? Am I willing to give others the benefit of the doubt? What is my assessment of the associate's competency in this area?
- What judgments and assessments do I have about this associate's personal orientation to time? Where does that judgment come from, and will it help or hurt him or her in this environment? If hurt, how can I support and coach?
- How do I define integrity? How consistent is this with the associate's values regarding integrity?
- What beliefs do I have about this associate's work ethic? Where does that come from? Will my beliefs help or hurt him or her in this environment? If hurt, how can I challenge my stereotype, as well as support and coach the associate?
- Am I willing to tell the truth about my experience, take responsibility for it, and not blame others for how I am feeling?

Family and Community

- What values did I learn from my community and family?
- To what extent are these represented in my workplace?
- How comfortable do I feel with values different than my own?

Cultural History

- What is this associate's cultural history? What do I know about this history? Historically, how could the stereotypes with which I'm familiar impact how this individual sees him or herself?
- What beliefs do I have about my associate's cultural history and ability to be successful in this environment?
- What beliefs do I have about my own background, and what is required for success?
- What is the level of trust that I have for people whose cultural background is different than mine?
- What interpretations of others' actions does my own cultural history background give me?

Social and Educational Institutions

- What beliefs do I have about people who went to my associate's college or university (especially if it's an HBCU)?
- How did this school prepare my associate to handle certain accounting procedures? How are these procedures different from how I apply them on this job?
- Do I have judgments about my associates' faith and practices? Are they different than my own?

Supervisors, on the whole, get very little support or training in supervision and managing bias. Because they include a large variety of people who have been in their positions for only two to three years, it is potentially more difficult and expensive to provide them with the skills required to effectively supervise, especially cross-culturally. There is an assumption that the supervisor has been exposed to the accounting processes for two or three years, and is ready for more responsibility, often without taking into consideration that supervision and management require a very different skill set than providing technical work on an engagement.

WHAT ELSE IS NEEDED FOR THE SENIOR/SUPERVISOR?

In addition to doing this personal inquiry work – examining self perceptions as well as perceptions of others and take personal responsibility for them — the senior or team lead should also consider the following actions:

- *Having a clear understanding on one's biases and preferences, and how those play out on the job.*
- *Developing strong supervisory skills and executing their responsibilities fairly among associates, especially regarding HOW they talk about particular associates to their peers or supervisors.*
- *Asking for feedback from associates and peers on one's supervisory abilities, and listening openly to the feedback with a plan toward improvement.*
- *Intentionally building personal relationships across group identities to learn and grow cross culturally.*

The supervisor is the person most responsible for whether African American associates (or those of any other background) under their supervision feel connected, part of the team, and continuously learn and grow — and thus, more likely to choose to commit to a long-term career in public accounting. An associate's first engagements are critical to his or her assessment of the firm, and the profession overall. Associates often don't distinguish between their personal experience and the experience of the firm or profession in general.

Similar to the individual contributor, the senior or manager would do well to explore a series of questions about how they've come to see the world the way that they have, and how this impacts their supervisory competency. Regardless of their cultural background, they are also affected by their individual traits, characteristics and personal history, their family and community, cultural history, and social and educational institutions.

In addition to the personal inquiry that the individual contributor would make, seniors/managers must also examine beliefs relating to associates for whom they are responsible, especially when the associate is from a different cultural background. Firms can alleviate some of the unintended discomfort that can occur in relationships between seniors and associates by asking supervisors to reflect on similar questions to the individual contributors individually, in pairs, or groups during supervisory or inclusion training. It is critically important that a facilitator in this domain be mindful about stereotyping. Seniors would do well to understand themselves, their preferences and biases, and their cultural orientation.

Similar to the individual contributor, the senior or manager would do well to explore a series of questions about how they've come to see the world the way that they have, and how this impacts their supervisory competency.

ORGANIZATIONAL CULTURE

Organizational culture reflects the norms, values, and behaviors, whether formal or informal, explicit or implicit, that define the work experience. Organizations tend to have overarching cultural norms and dynamics, although these can and do differ within locations, business units, and even within teams. Clearly the culture of a firm needs to be well defined and inclusive, and the informal structures, systems, and rules exposed transparently to all.

Organizational culture tends to reflect the values, norms, and beliefs of founders who historically belonged to the dominant or majority culture, although culture can and does shift over time. The founders of most public accounting firms are from the majority culture. The culture of an organization is typically transferred through the partners and leaders, who model the accepted behavior and for whom those values and norms are comfortable and natural. In spite of many well-intended efforts, public accounting firms in particular still largely reflect these dominant culture norms.

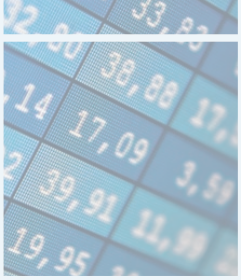
It can be difficult for African Americans to be seen as successful inside a dominant culture organization because of their own cultural norms that may be different from the majority and from those in power. Some typical examples of areas of cultural difference can be in manner of dress, speaking, building and managing personal relationships, relationship to authority, decision-making style.

By way of example, one of the authors observed a group of first- and second-year African American associates gathered near a group of managers and directors. There was a tremendous diversity of dress among the associate group, while the managers, regardless of race, were dressed almost identically (blue blazers, white shirts, and tan pants). The managers had conformed to an implicit norm of dress, whereas the associates were dressed in a manner they thought was professional, but would not have been acceptable at a managerial level. To a supervisor who was not culturally competent, seeing the associates' manner of dress and presentation could have caused them to view the associates in a poor light, and could ultimately affect how they would assess the associates' competence.

How do African American associates learn how to be successful in a dominant culture workplace? The lack of formal structures and systems benefit the status quo. Without a formal and rigorous on-boarding system, those who 'look like power' benefit. The rules and norms of a business, when informal and implicit, are easier to teach and model for with those with whom we are comfortable, who are like us, and who also tend to be like the leaders and partners in some way. It just feels natural to warn someone that, "Bob's 'open door policy' really isn't an open door," or that "For Megan's meeting, you'd better be on time," or "Don't wear those shoes in the office." And it's much more comfortable to provide this type of guidance "in-group" than across groups. This point to the importance of mentoring, and working with mentors who are prepared to support associates cross culturally, having fully grasped their own potential discomforts with communicating such impactful though seemingly unimportant feedback about presentation.

It is important to recognize that associates or young professionals in general can be viewed unconsciously as outsiders because of some difference: age, race, accent, nationality, region of origin, sexual identity, physical abilities, etc. This outsider status can make it difficult for the young professional to be informally included in what is required to "make it" — that is, the qualities or behaviors that go beyond one's technical performance, but that are nonetheless essential to success. Being African American makes it even more difficult to receive the "insider" information that is so critical to politically and socially navigating the first few years on the job.

The typical African American hire will need more guidance and interpretation of the environment because they will be in the minority, regardless of whether they are a graduate of an HBCU or majority college or university.



An organization must put into place comprehensive on-boarding programs that take into account the natural benefit that comes to those who "fit in" better and make this benefit explicitly available to all. Apart from specific on-boarding for African Americans that can focus on interpersonal and technical skills, firm on-boarding has typically been technical and procedural in focus, and must be intentionally expanded to include awareness, cultural, and technical components as well. Many firms and organizations have identified the value of buddies, mentors, and coaches. These efforts to develop associates on the more subtle aspects of organizational life can be helpful, although it is critical that those doing the mentoring and coaching examine their own unconscious attitudes and beliefs toward the individuals they are supporting. A potential mentor may feel obligated to participate in such a program, especially if he or she is being measured by their participation, and may not bring their full commitment to the pairing.

We cannot underestimate how important it is for new hires to fully understand an organization's culture, both formal and informal, in terms of the subtleties of what behavior is acceptable. Strong organizational systems are the only answer. The typical African American hire will need more guidance and interpretation of the environment because they will be in the minority, regardless of whether they are a graduate of an HBCU or majority college or university.

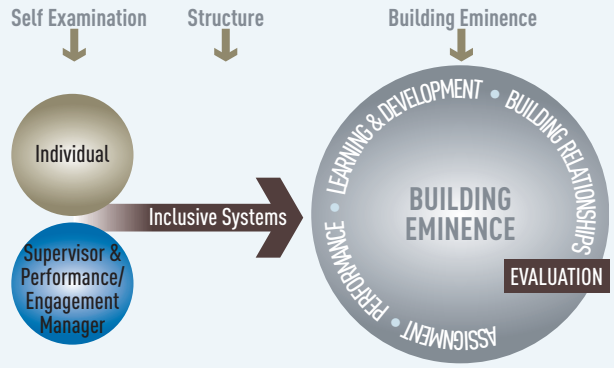
WHAT ELSE IS NEEDED FOR AN INCLUSIVE ORGANIZATIONAL CULTURE?

- *Clearly understand the culture, and the extent to which it may model and include some, while excluding others. Examine culture through the lens of someone from a non-dominant group, and inquire whether the "way things are" make it more or less difficult for certain associates to succeed.*
- *A champion or champions whose responsibility it is to examine structures and systems to ensure inclusion: conduct salary reviews across groups, ensure that recruitment and hiring systems are inclusive, and that development activities and assignments are fairly distributed.*
- *Ensure that on-boarding is thorough and systematic. On-boarding should not only be technical, but also include interpersonal, cultural, and social norms.*
- *Become an expert in the transmission of culture, and ensure that everyone has an opportunity to learn the innuendos and nuances of that culture.*
- *Provide specific pairing and mentoring for those outside the culture, and provide clear training on unconscious bias to those participating such that they can prevent the impact of bias on the mentee.*
- *Reverse mentoring should always be encouraged, such that the mentee shares about his/her culture and generational perspective as the mentor does.*
- *Do "culture checks" at important moments — by examining decision making, task forces, leadership meetings, succession planning, etc. — and asking if there is a diversity of perspective, thought, and experience around the table.*

Pathways and Barriers to Success in Public Accounting

Having established the importance of well-prepared and grounded associates, the seniors or managers of those associates, and the importance of an inclusive culture, it's important to see what happens to the individual as he or she moves through the process of building eminence. Building eminence refers to how an individual is perceived through agreement on his or her competencies, performance, relationships, and potential. Eminence rests in the eyes of the beholder, so it is important to distinguish between objective and perceived eminence.

Success for African American Accountants

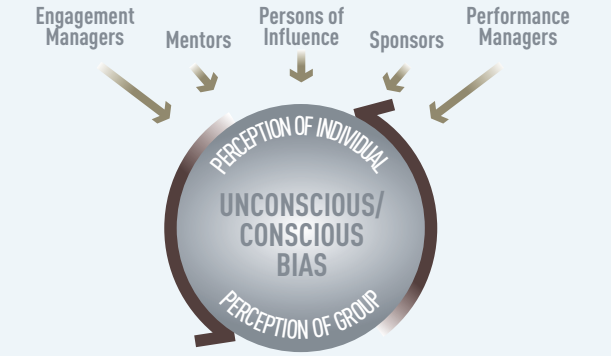


Perception is more a reflection of the perceiver than the perceived. To use a well-known visual example of this concept, some people will look at the image below and see a chalice, and other people will see two faces; it can be very difficult to see both. How people perceive each other is the same.

An individual's perceived eminence, or worth, is a reflection of how the culture is able to observe and interpret it. This is the fundamental challenge of building eminence: an associate can successfully do everything that he or she is coached to do, but still not *be seen* as being successful. "Reputation" largely exists in the minds of others, not the individual contributor. It's based as much on impressions as it is on objective measurement of performance. This section is focused on deconstructing the process of building eminence, and identifying where firms can begin to shift the pathway to ensure greater inclusion, and more conscious decision-making about individuals.

Going back to the earlier scenario involving Shauna, Bill, and Ralph, we can imagine that Shauna has a robust individual profile, with strong technical skills, good interpersonal skills, a high level of self-awareness, a real commitment to the profession, and a drive to succeed. She has asked for guidance, tried to figure out on her own how to be successful, and challenged her assumptions about others. The firm has provided a good foundation for her with its on-boarding process. Shauna was loosely paired with Ralph as a mentor or buddy. She received a good technical orientation, and even went to a couple of sessions on how to navigate the culture of the firm. Where Shauna was most challenged was with the supervisory competency of her senior or manager Bill, and with the perceptions that others had about her, most of which were based on comments, interpretations, and perceptions about her that Bill shared in passing.

Unconscious Bias and Performance Management



Bill perceived Shauna through his cultural lens. He may have had friends and acquaintances from different cultural groups, but this is the first time he has had a work relationship with an African American. Bill's cultural narrative stems from his upbringing in a mostly homogeneous mid-Western town. There were few African Americans in his K-12 public schools, although they were not in any of his honors classes nor involved in his activities at school, and mostly hung out in high school at the "smoking door" and skipped classes. The few African Americans whom he might have come across in college classes were quickly dismissed as exceptions, and thereafter viewed in the same way that he viewed his white peers.

Bill, like most Americans, was affected by both implicit and explicit negative portrayals of African Americans in the media and society nationally, as well as in his hometown. Because Bill didn't have any personal or individual experience to provide a different perspective, the societal views became his own unconscious views. Bill sees himself as someone who is open to people from cultural groups other than his own, and in college brought home several friends who were either born overseas or culturally different, including an African American, Steven, whom he befriended and admired. If Bill were to describe Steven, he would say that he was exceptional in many ways: academically, socially, in sports, and as a leader in their fraternity. In Bill's mind, Steven was an exception, which is often a white person's experience with African Americans: limited relationships where the individual is seen as exceptional to other African Americans, which does little to help combat the profound impact of a lifetime of negative programming.

This cultural narrative, or programming, causes Bill to interpret Shauna's actions unconsciously through his general expectation for African Americans: unless an individual proves him or herself to be an exception, Bill would expect under-performance, some edginess, and a tendency to interpret others' actions as racist. Bill applies his perception of a group to the individual, which is stereotyping, but he is doing it unconsciously. His perception of African Americans as a group influences his perception of Shauna as an individual — and if she doesn't appear to him as an exception, she simply reinforces his perception of the group.

At the same time that Bill is interpreting Shauna through his own experience and lenses, Shauna, like all human beings, has her own lenses and experiences. Even though in this situation Shauna has had more culturally diverse influences and exposures than Bill, she still is sometimes treated like a stereotype, which can't help but influence how she perceives perpetrators of stereotypes. When Bill accused her of suggesting that he was racist, Shauna's experience with others could leave her with the impression that of course he is, and then look for signs that confirm his racism, further distancing their relationship.

Bill doesn't offer any assistance to Shauna as a new associate, either because he doesn't expect her to succeed or, if she's an exception, she can do it without his assistance. It also causes him to judge her more harshly, and hold her to a higher standard. This becomes the basis for his subtle comments to his colleagues about her not being a team player, and being high-maintenance. This also impacts how Shauna perceives him, and reinforces her own belief that he

A superior should recognize that off-hand comments provide more of a window into that manager and their experience than they do into the employee. Yet they so profoundly impact the employee's reputation and his or her perceived potential.

is racist. From the perspective of Bill's peers, those comments carry a tremendous amount of weight. In a culturally competent and inclusive organization, however, these comments should trigger the exact opposite response. Those phrases should cause a peer or superior to meet with Bill and intentionally and objectively explore the reasoning behind his comments. A superior should recognize that off-hand comments provide more of a window into that manager and their experience than they do into the employee. Yet they so profoundly impact the employee's reputation and his or her perceived potential.

There is a profound network among colleagues in professional services with respect to talent management. Because seniors and managers are so busy with clients and other responsibilities, the 'informal word' on individuals becomes very important in quickly determining which associates should be used to staff an engagement. Word gets around very rapidly on who is good and who isn't, who is easy to work with or difficult, who can get the job done with little supervision and who can't. Influence is particularly easy when the influencers think of each other as "like-minded." An unconscious thought might be: "He's like me, so he must know be a good auditor." Such a system of influence clearly benefits some people, and hurts others. Those who are more alike in work and social style to those making the comments have a benefit: they appear as positive, and a reflection of those in positions of power. Those who are "other" have to work harder to be regarded positively in the same way. With this as background, then, it is important to examine in more depth the system or process for building eminence, and identify opportunities for organizations to create more inclusive workplaces.[4]

Building Eminence

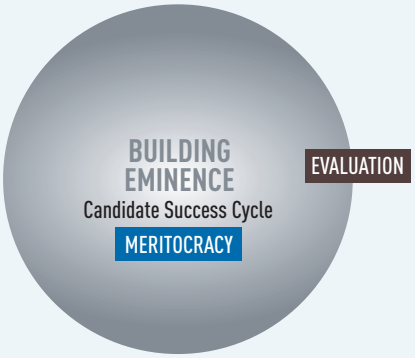
Success Model for African American Accountants

Most firms have a rigorous process in place which attempts to be fair and equitable to all. There is recognition that in the past the performance evaluation process wasn't always fair and was prone to unconscious bias, and also recognition of the impact of the rating on the future of the associate.

Building eminence assumes a meritocracy: if one is accomplished, then one will be recognized for those accomplishments. The first- and second-year associates have significant pressure to perform quickly, build their brand, and be accomplished. They must apply the knowledge acquired through their engagement teams and absorb and apply new knowledge through firm training. They also need to concomitantly study for and pass the CPA exam. There is often additional pressure for African American associates, who may feel the need to go above and beyond others as a strategy for being perceived well. Finally, associates must positively build social relationships with key people in the organization who can serve as advocates, advisors, coaches, and allies. The ultimate proof for establishing one's eminence is the performance rating.

Performance Evaluations and the African American Associate

Success Model for African American Accountants



In a profession that generally presents itself as a meritocracy, performance evaluations are the primary tools to promote those who perform well, and to help those who don't to focus on the objective steps they need to take to perform better. Most firms have a rigorous process in place which attempts to be fair and equitable to all. There is recognition that in the past the performance evaluation process wasn't always fair and was prone to unconscious bias, and also recognition of the impact of the rating on the future of the associate.

One of the significant aspects of the performance evaluation process is the ultimate categorization of all evaluatees into such groups as "top', "middle" or "bottom". The intent is that the majority of the evaluatees will be in the "middle" group. This middle group, in many instances, is further categorized into "top middle" and "lower middle". Those in the "top" and "top middle" will receive the highest raises, better assignments, etc. Again, most African Americans end up in the "lower middle" and "bottom" groups primarily because they do not have an advocate among the evaluators.]

Lauren Stiller Rikleen, an attorney and advocate for gender equity in the legal profession, wrote in October 2009 about the slow pace of women's advancement in the legal profession, including the relatively small number of women as partners and members of managing committees. Rikleen states that, not unlike the accounting profession, the slow rise of women to partner can be traced to "the unexamined biases that influence decisions about assignments, compensation and how people are evaluated and promoted. These are not, to be clear, purposeful efforts to sabotage careers...In the legal profession, ground zero for the impacts of unexamined bias is the evaluation process. This is where subjective decision-making and a lack of clear policies and objective standards lead to mixed messages and disparate treatment. Expert analysis of these evaluations reveals the unintended consequences that may arise from the implicit beliefs of the evaluators."[5]

The very same dynamic exists for African Americans in the accounting profession. In addition to the actual rating, there is often subtle wording in a review that impacts how an associate is viewed. A positive rating is shared among managers and seniors, and is a consideration when making assignments to engagements. This positive rating can have a halo effect on the associate. The associate receives external validation of their success and new opportunities that tell the associate that he or she is valued. This clearly has a positive effect on both their performance moving forward, as well as the perception of their performance.

The opposite is also true. According to Albert S. King of Northern Illinois University, African Americans who receive low performance appraisal scores are at risk for internalizing feelings of inadequacy. Furthermore, when associates act on these feelings, they become "self-fulfilled prophecies" that reinforce the low scores that they receive. This phenomenon is called the Pygmalion effect[6]. African American associates, as in the case of Shauna, may become disillusioned with the profession and opt to find another career because they have come to believe that they are unlikely to be successful in accounting.

This Success Model does not advocate the end of the performance review. Rather, it simply calls for a more conscious process that brings raters' and influencers' unconscious biases to the surface for exploration before ratings are finalized.

Let's look at the case of Kimberly compared to Shauna. Kimberly is an African American associate going into her second year at her firm, and has built very positive relationships with her engagement manager, mentor, and performance manager. Her senior, Lily, has had several years of experience working well with a multi-cultural team. Not only does Lily's background include personal interactions with people from a variety of cultural backgrounds, she's also participated in her firm's training programs on diversity and has attended 'brown bag' sessions on team leadership. Kimberly has been very effective, taken on leadership roles in the team, and is one of the star associates. Lily refers positively to Kimberly with her peers, and her performance evaluation reflects that. Kimberly moves into her second year with a great new client and support for study time.

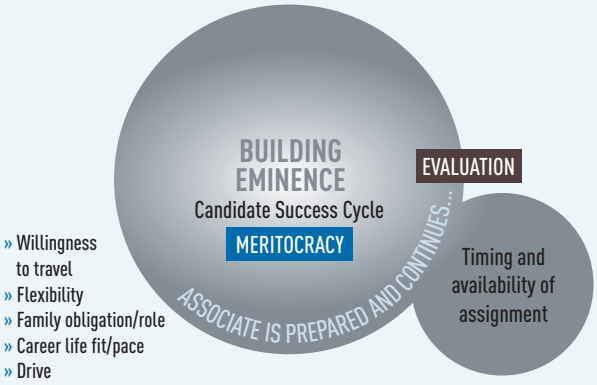
Shauna was in a more challenging environment during her first year than Kimberly. It eroded her self confidence rather than building it. The negative review caused her to question herself and her worth, and she decided to leave the firm. If the associate has any doubts or insecurities about their value to the firm or their performance, the neutral or negative rating can serve to undermine the associate's focus and intention to perform well. The associate might also be uncertain about approaching people who can assist and coach, and could withdraw instead of aggressively pursuing development opportunities. In addition to causing withdrawal, an African American associate who also might be questioning the organizational fit may not pursue negotiating or challenging the evaluation.

This Success Model does not advocate the end of the performance review. Rather, it simply calls for a more conscious process that brings raters' and influencers' unconscious biases to the surface for exploration before ratings are finalized.

Post Evaluation Challenges

Kimberly may have passed through her first evaluation with flying colors, but then may be confronted with a variety of challenges and critical decisions about the opportunities that are offered. These challenges may be more particular to African American associates than other groups, although all associates must consider work/life balance issues in accepting different opportunities.

Success Model for African American Accountants



There are many growth opportunities that come from positive reviews, although the risk of unconscious projections and perceptions don't stop with the performance review. A manager or partner who has become familiar with Kimberly and her work may still be influenced by her race in thinking about how she might match up with their clients. A key engagement might not be offered to Kimberly, but to one of her white colleagues with whom the partner is simply more 'comfortable.'

Once such an opportunity is presented, however, the timing needs to be right and, especially if it involves travel, must allow the associate to have work/life balance in order to stay grounded and successful.

There are a number of other considerations when evaluating such opportunities. The associate must consider his or her availability for assignments, how much flexibility is needed, the state of family obligations and roles, and must assess how much drive they have to accommodate whatever short-term inconveniences might be imposed by the opportunity. Although there hasn't been quantifiable research on these variables, our impression through one-on-one conversations with over 500 first- and second-year African Americans in public accounting is that these variables may present more challenges for African Americans than other associates. Typically, if one or more of these opportunities is turned down, the building eminence phase flattens, and the perceived lack of flexibility or accommodation may be projected back onto the African American associate, reinforcing whatever beliefs influencers have about the group.

Again, the African American associate needs to be clear in his or her communication about personal needs; at the same time, the firm needs to have a greater level of accommodation about what they offer as the clear path forward to building eminence.

In Conclusion

At this point in the diversity and inclusion journey, there has been much focus on identifying and correcting egregious expressions of exclusion in organizations, especially in public accounting. There has been significant investment in ensuring that the doors are fully open to all talent. Yet the numbers of African Americans in public accounting have not increased in years, so there is clearly an opportunity to look at what else must be in play that has caused this result.

This is even more important because of the small number of African American accounting graduates. This will most likely not change in the years ahead.

Hiring the right talent, ensuring an inclusive culture and well-structured systems, and looking into our blind spots are all required to move the needle on representation. Perhaps the least understood concept is that of blind spots: we know that we need to explore what we have not seen in the past. These blind spots are mostly in our individual capacity to understand the factors that influence what we see and what we don't see. It's one of the more difficult areas to explore, although profoundly impactful on the business, and can have a deep impact on our ability to retain and develop African American associates into management and leadership positions in our organizations.

Exploring our unconscious beliefs requires a level of authenticity that most of us are not accustomed to bringing to the workplace. Having blind spots is human: we all have them, Black and white, young and seasoned, male and female, HBCU and majority school educated. They don't make us good or bad people, simply human. This acknowledgement of our common humanity is one of the key enablers of change in public accounting and other organizations.

We CAN make a difference — and we must. Everybody has a stake in this game – white, African American, managers, associates, partners, and clients. The time is long past due to take collective responsibility for bringing the very best talent to our organizations, and to our clients and customers.

WHAT TO DO TO HELP AFRICAN AMERICAN ASSOCIATES BUILD EMINENCE:

» Performance Manager/Engagement Manager/Partner

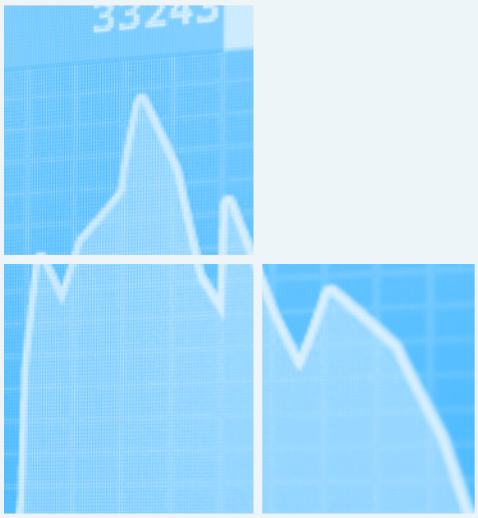
- Examine conscious and unconscious beliefs about people whose cultural background is different from theirs, and how these beliefs can negatively or positively impact African American associates' evaluations and assignments.
- Examine input into associates' performance for bias.
- Ensure diverse input into evaluations.
- Look for patterns of commentary by seniors, managers or other influencers about African Americans. Use data as a way to gently probe about larger bias issues. Offer concrete solutions to moving past bias.
- Mentors must be aggressive, but honest advocates.

» African American Associate

- Use your relationship channels to share your concerns about performance ratings; be open to telling your story and experience on engagements, and understand that others have their story too. Try to be as dispassionate and factual as possible about your experience.
- Clearly communicate needs and limitations about work opportunities to your engagement manager and partner. Look for opportunities for flexibility.
- Seek out mentors who will serve as your advocate.

Footnotes:

1. www.cfo.com/media/pdf/0706DiversitySurvey.pdf
2. 2009 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits – AICPA 2009
3. The Supply of Accounting Graduates and the Demand for Public Accounting Recruits – 2003 (For Academic Year 2001-2002) AICPA
4. Hewstone, Miles; Rubin, Mark; and Willis, Hazel. Intergroup Bias. Annual Review Psychology 2002. 53:575–604
5. Rikleen, Lauren Stiller. Ending the Gauntlet: Removing Barriers to Women's Success in the Law, 2009. October16, 2009. www.law.com/jsp/nlj/PubArticleNLJ.jsp?id=1202434636560&rss=nlj&slreturn=1&hbxlogin=1
6. King, Albert S. and Catalanello, Ralph E. "Experiential Exercise: Unblocking Perceptual Barriers to Pygmalion Effects." Journal of Experiential Learning and Simulation 2, 153 - 171 (1981)



Acknowledgements

This paper was supported in part by the Howard University School of Business Center for Accounting Education. The authors wish to acknowledge the collaborative research efforts and invaluable contributions of the following:

» *Louis Stewart, PhD, CPA, Associate Professor, Department of Accounting, Howard University School of Business*

» *Jean T. Wells, JD, CPA, Assistant Professor, Department of Accounting, Howard University School of Business*

» *Pat Kellibrew, Coordinator, Center for Accounting Education Howard University School of Business*

CAE Surveys

"Promotion and Retention of African American Accountants in the 21st Century US Public Accounting Profession: A Summary of Findings and A Call for Action", Louis Stewart, PhD, CPA; Jean Wells, JD, CPA; and Frank Ross, CPA (2009)

"The Professional Experiences of African American Accountants" Marcia Annisette, PhD; Frank Ross, CPA; and Jean Wells, JD, CPA, (2005)

"NABA Membership Survey: Analysis of Work Experiences of NABA Members" Frank Ross, CPA; and Jean Wells, JD, CPA (2006)

Frank K. Ross

DIRECTOR, CENTER FOR
ACCOUNTING EDUCATION
HOWARD UNIVERSITY
SCHOOL OF BUSINESS

Frank K. Ross is currently the Director of the Howard University School of Business Center for Accounting Education and a Visiting Professor of Accounting teaching Auditing and Ethics.

In December, 2003, he retired from KPMG LLP after providing over thirty-eight years of service. Prior to retiring, he was the Mid-Atlantic Area Managing Partner for Audit and Risk Advisory Services and Managing Partner of the Washington DC office. Frank was also a member of KPMG's Board of Directors and the Chairman of the Board of the KPMG Foundation.

In 1969, Frank was one of the nine co-founders and the first President of the National Association of Black Accountants (NABA).

Frank is a graduate of Long Island University where he earned a Bachelors of Science degree in Accounting and an MBA degree. He received the Distinguished Alumni Award from Long Island University in 1998 and an Honorary Doctors of Humane Letters in 2001. He was the first graduate of their School of Business, Public Administration and Information Services to be so honored by the University. In 2004, the University of the District of Columbia also awarded Frank an Honorary Doctors of Humane letters. Over the years, he has received numerous awards for service to his community and his commitment to helping young professionals.

Frank has also written a book about his life as an immigrant and successful certified public accountant (CPA) entitled, "*Quiet Guys Can Do Great Things, Too*: A Black Accountant's Success Story." He is currently a member on the Board of Directors of Pepco Holdings, Inc. and Cohen & Steers Mutual Funds Group. In addition, he also serves on the board of the following not-for-profit organizations: The Greater Washington Urban League and the Howard University Chartered Middle School for Mathematics and Science

Leslie Traub

PRESIDENT & CEO
COOK ROSS INC.

With more than 25 years of experience leading diversity, inclusion, cultural competence and change management initiatives, Leslie creates sustainable systems of change that yield greater performance, profit, and possibility.

Since joining Cook Ross in 1994, Leslie has developed an international reputation for supporting women in their organizational lives, and making choices that are consistent with their values that deliver business results. Leslie is recognized among industry leading companies as the architect of valuable strategies for creating inclusive organizational cultures where all employees are able to contribute fully to their workplace and gain professional and personal fulfillment.

Leslie has worked and lived in numerous cultures and countries. She brings this personal experience and passion to her work in cultural competence and cultural communication in her corporate, professional services, association, and not-for-profit consulting practice. Leslie spent the first 10 years of her career consulting to national primary health care programs in West Africa, conducting operations research on service delivery and national program evaluations. She serves as adjunct faculty at University of Maryland and Georgetown University. Her clients have included KPMG, Novartis, Abbott Labs, Food Lion, Watson Wyatt, Johns Hopkins University and many others.

Leslie is a Fellow in Change Management from Johns Hopkins University, holds a Masters in Biostatistics and Epidemiology from Tulane University, a B.A. in economics and history from Wheaton College in Massachusetts, and a Certificate in Training and Development from the University of Maryland.

About The Center for Accounting Education (CAE)

The Howard University School of Business Center for Accounting Education (CAE) has flourished over the past six years under the guidance of its director, Frank Ross and coordinator, Pat Kellibrew. Together with the growing list of stakeholders, they have been able to guide CAE to the forefront of respectability within the accounting profession. In the face of new pressures on the accounting profession and the low percentages of young African-American professionals passing the CPA Exam, CAE has redoubled its efforts to address these very important issues.

Thanks to the financial contributions of its generous stakeholders and with input from its Advisory Board, CAE has launched new programs, seminars, surveys and workshops. Every initiative sponsored by CAE, ranging from surveys to the leadership program series, has been designed to increase the number of minority CPAs, to help ensure their success and thereby to increase the retention rate of minorities.

CAE MISSION STATEMENT

- *Increase the awareness of the lack of Blacks/Minorities in the accounting profession*
- *Provide initiatives that address the advancement of Blacks/Minorities in the accounting profession through leadership skills training programs and Thought Leadership papers*
- *Provide scholarships to needy accounting students and support accounting faculty development*
- *Increase the number of Blacks/Minorities CPAs*

CAE's initiatives will supplement what the firms/corporations and profession are doing
Not a replacement/substitute for existing programs

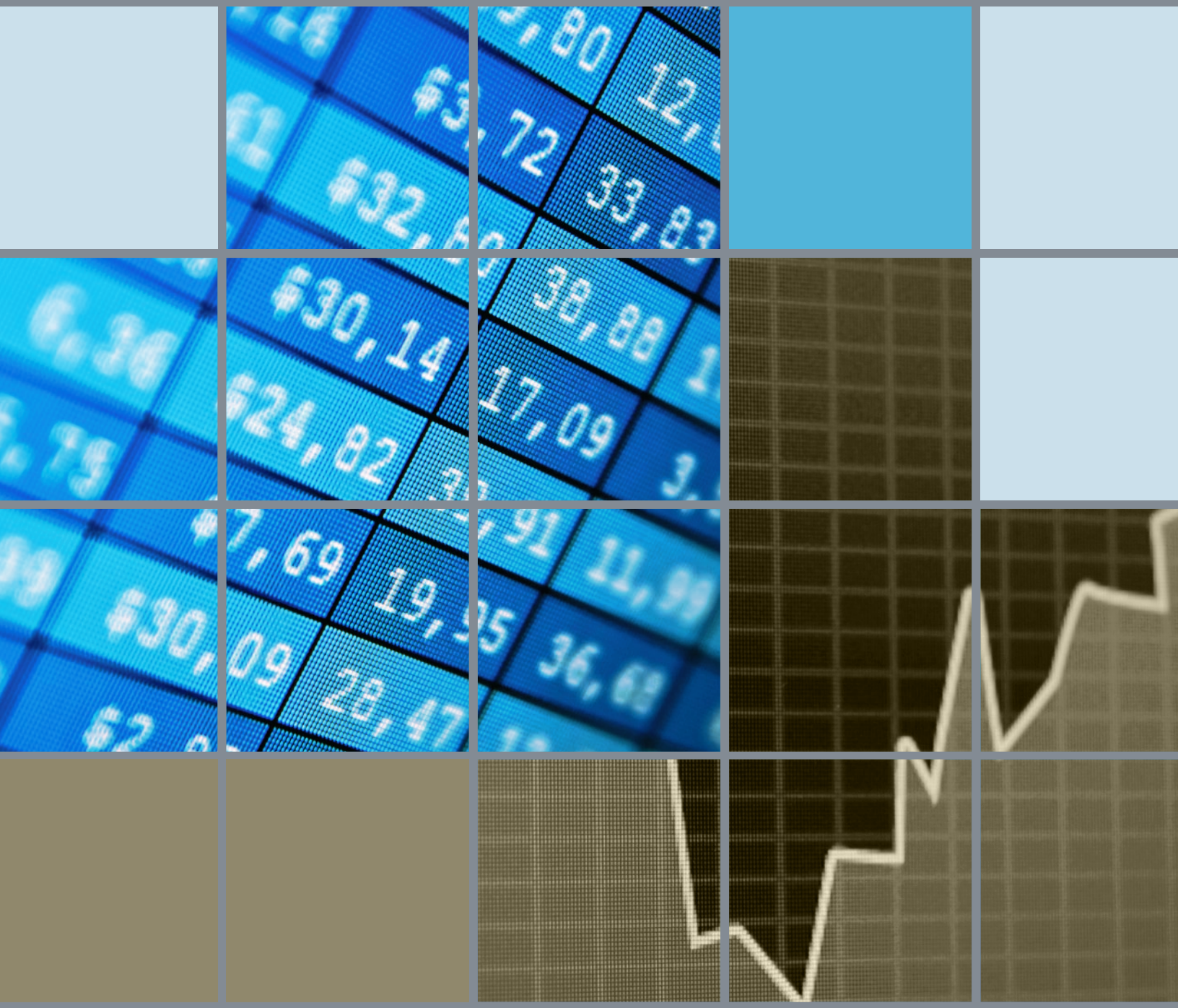
CAE Stakeholders

- *Bert Smith & Company*
- *Thompson, Cobb, Bazilio & Associates*
- *Deloitte*
- *Ernst & Young*
- *KPMG*
- *PricewaterhouseCoopers*
- *National Association of Black Accountants*
- *AICPA*
- *BDO Seidman*
- *Becker CPA Review*[**]
- *Coleman and Williams*
- *DiversityInc*[**]
- *Grant Thornton*
- *McConnell, Jones, Lanier & Murphy*
- *NABA Division of Firms*
- *RSM McGladrey*
- *Walker & Company*
- *Williams, Adley & Company*

[**]In-Kind

1867
HOWARD UNIVERSITY

Center for Accounting Education



FOR MORE INFORMATION ON CAE, PLEASE CONTACT US

Center for Accounting Education

Howard University School of Business

2600 Sixth Street NW, Rooms 341-342 » Washington, DC 20059

Frank K. Ross, Director » 202.806.1637 » F_ross@howard.edu

Pat Kellibrew, Coordinator » 202.806.1643 » pkellibrew@howard.edu

VISIT US ON THE WEB: WWW.HOWARDCAE.COM

HOWARD UNIVERSITY

Center for Accounting Education