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Towards a more inclusive accounting academy

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Towards a more inclusive accounting academy

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We acknowledge the ancestors whose contributions to U.S. academic institutions have not been respected, appreciated, and honored.

We would like to acknowledge that the land on which Rutgers University and the University of Delaware stand is part of the ancient homeland and unceded traditional territory of the Lenape people. We pay respect to Lenape peoples, past, present, and future.

Towards a more inclusive accounting academy

Abstract:
This essay provides descriptive evidence on the state of underrepresented minority ("URM") PhD faculty in the accounting academy. The number of URMs in the accounting academy has almost tripled since the inception of The PhD Project in 1994. Despite that growth, the proportion of URM faculty in the academy remains less than 5% of all accounting PhD faculty. More than 60% of the URM faculty earn their PhDs at research-intensive institutions; however, these institutions do not generally employ accounting URM PhDs. Moreover, the employment rate for accounting URM PhDs at the nation's top-ranked universities and MBA programs remains low. URM accounting faculty representation in leadership roles at accounting journals and the American Accounting Association is also low relative to their numbers in the academy. Although URM faculty are largely excluded from leadership roles, they have made contributions to accounting research that are on par with productivity metrics for all accounting faculty (e.g., publishing 354 articles, of which 126 appear in the top 3 elite accounting journals and over 200 in the top 6 ('A') journals in the field). As the first report on the state of race in the academy, this essay provides a review of relevant existing literature and offers suggestions for future research on URM accounting faculty. This essay also includes recommendations for improving the recruitment and retention of URM accounting faculty and transparency in the publication process aimed at achieving greater inclusiveness in the accounting academy.

I Introduction

On June 12, 2020, the leaders of the American Accounting Association (AAA) issued a letter acknowledging the existence "*of a larger system of social, economic, and academic injustice that marginalizes and dehumanizes individuals based solely on the color of their skin*" (See Exhibit 1). The AAA Leaders pledged "*to renew our commitment to affirming collaboration, inclusiveness, trust, … to elevate the voices of those who are silenced in our community …. and to stand together to encourage and affect (sic) change and bring equity to the experience of Black/African Americans, Latinx/Hispanic-Americans, Native Americans, in the academy*." The authors of this essay, Black women and members of the academy, are gratified at the AAA leadership's first acknowledgment that underrepresented minority ("URM")[1] faculty have been marginalized in the accounting academy. The AAA's letter also prompted us to consider the status of URMs in the academy and the extent to which they have been included or marginalized by the accounting academy, what can be done to effect change, and the research potential examining perceptions, actions, opportunities, and outcomes related to skin color in the academy.

This essay provides a description of URM faculty: where they are employed, their publications, their leadership positions held in academic institutions, and their leadership positions held in AAA. We are hopeful that our discussion serves as a baseline description of the URMs in the academy that can stimulate other research on the accounting URM faculty population and

[1] In this essay underrepresented minorities ("URM") faculty refers to Black, Hispanic/LatinX and Native American faculty whose numbers in the academy are underrepresented relative to their proportion of the American population. Our use of this term mirrors that of prior research examining the presence of these three groups in higher education (e.g., Turner 2005; Monarrez and Washington 2020). We recognize fully that underrepresented populations do not constitute a monolithic group and do not intend to suggest that the experience in the academy for the accounting professors who fall into this grouping is homogeneous. Additionally, we recognize that the AAA includes members outside of the U.S. and other ethnoracial populations whose presence in the academy is worthy of examination. This essay focuses on URMs in the U.S. because the AAA letter and invitation for this essay centers on that experience. Last, while research documents bias in hiring and the professional experience of women (Rivera 2012) and gendered racial bias against female URMs in higher education (Eaton, Saunders, Jacobson, and West 2020), we focus only on URMs and do not make gender distinctions in this essay.

specific groups within that population. Relatedly, the AAA leadership has made a brave and bold pledge to renew commitment and effect change in the academy, which creates many research opportunities. Accordingly, after each segment of descriptive information, we discuss potential research questions and/ or topics.

As a starting point, research can examine the sentiments of the AAA membership regarding race matters in the academy and the extent to which the membership concurs or disagrees with the perspectives and commitments contained in the leadership's letter. Do AAA members agree that their colleagues have been marginalized? Are they desirous of change? What academy-wide initiatives and investments have been made related to diversity, equity, and inclusion (DEI), and to what extent have the stated goals of these DEI investments and initiatives been achieved or what progress is being made? Research could also examine accounting faculty perceptions regarding race and DEI conditions in their departments, at their universities, and in the accounting profession.

Founded in 1994, The PhD Project's mission is to expand "the diversity of business school faculty." In 1994, The PhD Project determined there were 78 Black accounting faculty with PhDs. Around that time, Hammond observed that there was a "*minuscule number of African Americans earning Ph.D.'s in accounting [which] should be a source of concern*" (Hammond 1995, 8). This essay presents information on the URM faculty included in The PhD Project membership directory.[2] As of May 31, 2020, there are 299 URM U.S. accounting faculty with doctoral degrees, which represents approximately a three-fold increase in the 26 years since the inception of The

[2] The directory includes the URM faculty who elected to join The PhD Project. Most become members during their doctoral programs but the membership includes faculty who earned their PhDs prior to the inception of The PhD Project. Also, some URM faculty became members after graduation because they did not meet membership requirements while they were students (e.g., U.S. citizens and enrolled in AACSB accredited doctoral programs).

PhD Project.[3] Our description of URM faculty is centered on those who are affiliated with The PhD Project because that affiliation indicates the professor has self-identified as being a URM faculty member or doctoral student at some point during their education or academic employment.[4] The PhD Project's original focus was on Black faculty and had maintained data only for that population. After expanding its mission in 1996, The PhD Project membership and data include information on Black, Hispanic/LatinX, and Native American faculty.

The data reveals that although the number of URM PhDs has grown markedly following the launch of The PhD Project, the proportion of URM accounting PhD faculty in the academy remains low. Our calculations suggest that URM faculty are less than 5% of the total doctoral faculty. That is, accounting URM PhDs are substantially underrepresented in the academy relative to their proportion (33%) of the U.S. population (13.4% Blacks, 18.5% Hispanics/LatinX and 1.3% Native Americans).[5] A significant percentage of URM accounting faculty earned their doctorates from research-intensive institutions (Carnegie very high research classification) but are not employed by universities with a similar research profile. Accounting URM PhDs are also significantly underrepresented at the national top-ranked universities, particularly among the tenured faculty. URM PhDs have made substantive contributions to the body of research in the

[3] Discussions with LatinX professors who graduated in 1994 or earlier indicate that there were approximately 20 LatinX professors in 1994 with PhDs. Additionally, the Native American faculty was rather small. On August 10, 1994, the African American Accounting Doctoral Students Association (and what eventually became The PhD Project Accounting Doctoral Students Association) was established by 45 founding members supported by The KPMG Foundation. Hammond (1995) reports that there were 20 African Americans in accounting doctoral programs during the 1991-1992 school year). Each year The PhD Project Accounting Doctoral Students Association hosts an annual conference for URM U.S. accounting doctoral students (i.e., U.S. citizens or permanent residents). Starting Fall 1994, and annually after that, The PhD Project holds an annual conference aimed at recruiting URM doctoral students (this annual conference is now known as the 'November Conference'). Our data only includes PhDs. It does not include PhD students or individuals who failed to complete their doctoral programs.

[4] The number of URM accounting PhDs included in our analyses is obtained from The PhD Project's directory and does not include faculty who are no longer in the academy (e.g., retirement, death, or working in the private sector). Baldwin et al (2012) find that minority PhDs were more likely to be employed by academic institutions than non-minority PhDs. Less than five URM PhDs were working in the private sector as of May 31, 2020.

[5] According to U.S. 2010 census (https://www.census.gov/quickfacts/fact/table/US/POP010210#POP010210).

elite and top tier accounting journals, yet few are in leadership roles at the top journals in the field and the AAA. Our descriptive evidence and discussion of the existing literature suggest that there many opportunities both for research and policy changes to achieve a more inclusive academy.

II URMs in the Accounting Academy

Demographics

Estimates of the number of accounting faculty in 2004 (the most recent publicly accessible data available) with PhDs at U.S. institutions offering bachelors or higher degrees vary from 6,200 (AAA 2008) to 6,688 (AAA 2009).[6] Relying on the AAA's estimates of the total accounting faculty in 2004 and using those numbers as denominators, the current URM representation ranges between 4.82% and 4.47% of the accounting academy.[7] Thus, despite the substantial growth in URM faculty since The PhD Project's inception, the relative proportion of URM to the total number of accounting professors remains considerably low, even as the total of all accounting faculty is declining (AAA 2008).

Evidence regarding the gender composition of the total faculty is also not definitive. AAA reports the gender composition of the faculty as 2,253 (34.06%) female and 4,361 (65.94%) male

[6] All Tables from the AAA reports present data as of 2004. The AAA faculty trends report, Tables 1 and 2 respectively, lists 5,121 tenure eligible and 1,079 non-tenure eligible faculty for a total of 6,200 professors at institutions offering baccalaureates or higher (AAA 2008). While Table 3 of the same AAA report lists 4,779 tenured and 1909 tenure eligible faculty for a total of 6688 across all institution type and Table 6 lists 4,361 males and 2,253 females for a total of 6,614 tenured or tenure track faculty (AAA 2008). One of the AAA reports notes that the numbers are estimates and do not match other data because they were generated using different samples from the National Center for Education Statistics (NCES). The Hasselback directory includes data through 2016 but there are two concerns. First, there are many errors in the data, and second the data are not available in a usable form. It is currently searchable online, but the most recent downloadable data (i.e., 2016) is available only in pdf format. Given the data inaccuracies, we judged that the NCES data were more reliable for the purpose of estimating faculty numbers.

[7] Given the well documented concerns regarding the shortage of accounting faculty (e.g., Fogarty and Holder 2012; Plumlee and Reckers 2014; Boyle, Carpenter and Hermanson 2015) it is unlikely that the number of accounting faculty has increased significantly since the issuance of this report. Indeed, the enrollment in PhD accounting programs has declined between 2012 and 2018 according to the AICPA 2019 report on trends in the supply of accounting graduates (https://www.aicpa.org/content/dam/aicpa/interestareas/accountingeducation/newsandpublications/downloadabledocuments/2019-trends-report.pdf).

tenured and tenure-track professors in 2004 (AAA 2008).[8] As presented in Table 1, there are approximately 140 (46.49%) female and 159 (53.51%) male URM accounting faculty in 2020. URM gender composition appears to be more balanced than that of the total faculty, subject to the caveats of difference in the periods captured in the counts of faculty and the reliability of the total faculty data. The ethnoracial composition of the URM faculty is as follows: 211 Black (70.57%), 78 LatinX (26.09%), and 14 Native American (4.68%).

In gathering information for this essay, we observed that published (public) data on the number of and demographic variables on The PhD accounting faculty in the U.S. and internationally are not readily available. Moreover, when data were available, there was variability in measures and demographic characteristics of accounting faculty within the same publication, across reports sharing common author(s), and across reports published by the same organizations. Thus, descriptive research that could serve as a baseline on the accounting academy and comparisons across regional or legal regimes would be informative, if only to serve as a reliable basis for trend analyses. In addition, the AAA could consider maintaining an up-to-date easily searchable and downloadable database of all accounting faculty.

Insert Table 1 here

Employment

The overwhelming majority of URMs, in our data encompassing 299 PhDs, are on the accounting faculty at state institutions (76.59%), while 23.41% are on faculty at private institutions (Table 2, Panel A). URM accounting faculty are significantly underrepresented at U.S. News & World Report top 50 business schools and the U.S. News & World Report top 50 MBA programs,

[8] Data based on Table 6 of the AAA (2008) faculty status and trends report. The AAA non-tenure trends report presents gender data only for faculty classified as non-tenure-eligible (AAA 2009).

even following the launch of The PhD Project (26 years ago) and the associated introduction of more than 200 new PhDs.[9] As presented in Table 3 (Panel A), URMs represent only 3.0% of the accounting faculty at the Top 50 business schools and an even lower proportion of the tenured accounting faculty (2.4%). At the top 50 MBA programs, URM professors comprise 2.4% of both the tenured and tenure-track accounting faculty (Table 3, Panel B).[10]

Fifty-eight percent of America's top business schools have zero URM accounting professors. Twenty-five percent of the 60 top business schools have at least one tenured URM faculty, and the remaining 16.67% employ either untenured or non-tenure-track URM faculty. Sixty-eight percent of the nation's top 50 MBA programs have no URM faculty at any rank, 26% have tenured URM accounting professors, and 6% have either untenured or nontenure-track URM professors. The lack of URM faculty at the top institutions corresponds with general findings that Black and Hispanic professors are underrepresented at 'selective schools' (e.g., Li and Koedel 2017). This low representation of URMs within the accounting faculty ranks is reflective of an overall assessment that institutions of higher education "*really haven't moved the needle that much in terms of ethno-racial and gender diversity*" (Hazelrigg 2019). As of 2018, Hispanic/LatinX and Black faculty at degree-granting institutions each accounted for approximately 5% of the total faculty, by comparison these ethnoracial groups comprise 18.5% and 13.4%, respectively, of the U.S. population. The percentage of Native Americans is rather small, .21% of the faculty, as is

[9] The PhD Project's support of doctoral students, either directly or through related prior organizations, began in the summer of 1994. Assuming a five-year doctoral program, we consider graduates from 1999 and onwards as the subsample of "new PhDs after the PhD Project."

[10] The rankings for business schools (https://www.usnews.com/best-colleges/rankings/national-universities), and MBA programs (https://www.usnews.com/best-graduate-schools/top-business-schools/mba-rankings) are based on the US News and World Report 2020 Best National University Rankings. There are actually 60 top business schools due to tied ranks.

their proportion of the U.S. population (1.3%).[11] These percentages are unlikely to get much better in the near future because the growth in the percentage of business doctoral degrees earned by URMs has been small or even decreased for some populations (National Science Foundation 2019).[12] Particularly troublesome is the decline in the number of Native Americans pursuing accounting doctoral degrees in the last decade even relative to their numbers in the U.S. population.

There is no comparable employment data for the total accounting faculty in the AAA faculty surveys or the Leslie (2007) report. Baldwin, Lightbody, Brown, and Trinkle (2012) analyze URM faculty employment relative to non-minority faculty but provide summary data only. Thus, future research can explore URM employment relative to total faculty employment at public and private institutions and other factors related to employment. Research can further explore how URM and total accounting PhD employment trends have changed over time. For example, Baldwin et al. (2012) report that there appears to be a segregation trend in the production and hiring of URM faculty. Relatedly, there are several studies on publication and promotion success, largely for faculty at the top doctoral granting and research institutions (e.g., Glover, Prawitt, and Wood 2006 Swanson, Wolfe and Zardkoohi 2007). This literature can be extended to include faculty productivity success at other types of institutions and to examine the success of faculty across demographic populations.

[11] Data obtained from the IES: National Center for Education Statistics (https://nces.ed.gov/ipeds/about-ipeds), as of July 11, 2020, [https://nces.ed.gov/programs/digest/d18/tables/dt18_315.20.asp]. "IPEDS is the Integrated Postsecondary Education Data System, which is a system of interrelated surveys conducted annually by the US Department of Education's National Center for Education Statistics (NCES). IPEDS gathers information from every college, university, and technical and vocational institution that participates in federal student financial aid programs. The Higher Education Act of 1965, as amended, requires that institutions that participate in federal student aid programs report data on enrollments, program completions, graduation rates, faculty and staff, finances, institutional prices, and student financial aid."

[12] Survey of Earned Doctorates, Table 324.25. Doctor's degrees conferred by postsecondary institutions, by race/ethnicity and field of study: 2009- 2018 (https://ncsesdata.nsf.gov/ids/sed). The Survey of Earned Doctorates (SED) is an annual census conducted since 1957 of all individuals receiving a research doctorate from an accredited U.S. institution in a given academic year.

To our knowledge, other than the data related to the doctoral students affiliated with the PhD Project, no accounting associations or organizations track the ethnoracial makeup of accounting PhD students. Many affiliated groups in the profession (e.g., accounting firms, the AICPA, etc.) have expressed concerns about the lack of diversity among college students entering the accounting profession. Based on the premise that URM faculty serve as role models and mentors who are well-suited to attract diverse students to the field, tracking the trends in the supply and demand for URM doctoral students would seem prudent.

Faculty Rank

Achieving tenure is often considered the most significant marker of success upon completion of the PhD. Across various fields, the granting of tenure to URM faculty continues to be low in U.S. colleges and universities (Heilig, Flores, Souza, Barry, and Monroy 2019). Approximately 51.2% of URM accounting faculty are tenured (we do not track when tenure was achieved). We do not know how this compares with non-URM faculty in a matched sample period, but data from Baldwin et al. (2012) indicates that approximately 64.1% of non-URMs are tenured (i.e., their Table 4 reports 21.5% and 42.6% at the professor and associate rank, respectively).[13] Consistent with the descriptive information on employment we reported earlier, the majority of tenured URMs are at public institutions (71.9%). However, relative to the total number of faculty employed by the particular institution type, URMs at private institutions enjoy a higher rate of tenure status. Sixty-one percent of the private school URMs are tenured, while only 48% of the public institution URMs are tenured. Research could explore the source(s) of the difference in tenure status at private versus public institutions. Are there differences in the rankings of the public

[13] Our numbers assume that associates are tenured. Our assumption might not hold because some, mostly 'selective', private schools grant tenure at the full rank. The risk of overstating the percentage of tenured faculty in our sample is low because as indicated in Table 4 there are few URMs at top ranked private schools...

versus private institutions represented in our sample? Are there, and if so, what institutional or locational differences exist at private versus public universities that contribute to the tenure rates observed? Is the higher rate of tenured URMs at private institutions due to those schools hiring URMs with tenure? That is, are private institutions hiring experienced URMs away from public institutions? Are private institutions better able to assess URM faculty-institution match and/or the likelihood of URM faculty success in their environment compared to public institutions?

The existence of tenured URM faculty at the top 50 business schools and the top 50 MBA programs is substantially low. Of the tenured URM accounting faculty, only 14% and 12%, respectively, are employed by the top 50 business schools and the top 50 MBA programs (Table 2, Panel B). There is an established literature on publication counts and tenure success (e.g., Street and Baril 1994; Hasselback, Reinstein, and Schwann 2000; Swanson et al. 2007; Glover et al. 2006; Glover et al. 2012) but there is no research on the publication and promotion success of URM accounting faculty. Research could explore these themes among URM faculty and how they might differ by institution or regional type.

Insert Table 2 here

In the accounting academy, graduates from highly ranked schools are likely to be employed at other higher-ranked schools (Williams, Jenkins, and Ingraham 2006; Baldwin et al. 2012). Over two-thirds of URM, accounting faculty earned their PhDs at R1 research schools (hereafter R1 schools) (Table 1, Panel D). [14] However, 75% of R1 schools have no URM faculty. The low percentage of accounting URMs in the R1 faculty is consistent with reports that the most research-intensive institutions tend to have the least diverse faculty (Heilig et al. 2019). Further, at R1

[14] R1 institutions are described as being very high research focused. The classification of the R1 schools is based on the Carnegie R1 Research Classifications for Doctoral Universities, https://cehd.gmu.edu/assets/docs/faculty/tenurepromotion/institutions-research-categories.pdf as of 2018).

schools, the tenured URM accounting faculty represent 5% of the total tenured accounting faculty. See Table 3, Panel C.

In their study on the research productivity of accounting faculty, Fogarty and Ruhl (1997) contend that "*graduates from highly regarded schools bear a high-status brand that may be useful in achieving placements at similarly regarded schools*" (p. 28). However, this status brand might not attach to a majority of accounting URMs graduating from R1 schools. After controlling for doctoral program quality, Baldwin, Hayes and Lightbody (2018) observe that "minority accounting doctoral graduates commence their academic careers at significantly lower-ranked institutions than their non-minority peers." Our data indicates there is a lower percentage of URM accounting faculty employed by R1 schools relative to the proportion of URMs receiving their degrees from these institutions. We do not have data on how this compares with non-URM faculty. Baldwin et al.'s (2012), finding that minority graduates during the 1997-2007 period tend to be employed by lower-ranked institutions than their non-minority peers graduating from similar institutions shines light on initial placement but because our data is based on current employment comparisons cannot be made. Research could examine how U.S. URM faculty employment factors compare with data from other ethnoracial populations in accounting and disciplines in the U.S. and other countries and other trends in employment. For example, Dale and Krueger's (2011) examination of the value of a college education at selective schools finds more positive returns for Blacks and Hispanics relative to Whites. Dale and Krueger theorize that positive benefit accrues from the opportunity to access networks and social connections at these 'selective schools' that otherwise would be unavailable to the URMs. Our descriptive information on leadership positions in the accounting academy, discussed below, suggests that this might not be the case for accounting URM faculty. Research could consider a more detailed examination of whether, and if so, how,

accounting URM PhDs achieve benefits from attending R1 schools. Qualitative research might be best suited to this topic as it can provide a more in-depth understanding of how URMs navigate the academy than quantitative analysis. For example, do they access networks at R1 schools that serve to advance their careers through publications, co-authorships with R1 school faculty and peers, and appointments to leadership roles in journals? In addition, research can examine whether access to networks functions in the same or different ways for accounting URM faculty versus their peers/cohorts from other non-URM populations.

Insert Table 3 here

Research Productivity

There are unique challenges to being URM faculty and particularly so at majority institutions. For example, URM faculty have higher service responsibilities than non-URM faculty; however, they are assessed on the same metrics as non-URM faculty (MIT 2010; McGee 2015; Turner 2015). Moreover, these metrics generally do not recognize and reward the increased service load that URMs provide to their institutions (Matthew 2016).

Notwithstanding these challenges, the accounting URM faculty have made substantive contributions to the 'top tier' accounting journals and AAA section journals. Focusing only on the data available from Brigham Young University Accounting Rankings (BYUAR), we consider the contributions to research made by the URM accounting faculty. Of the 299 URM faculty, 114 are identifiable in the BYUAR database; approximately 20 received their doctoral degrees in 2017 or later and are unlikely to have publications by May 31, 2020 (See Table 4 for URM publication data).[15] Based on the available data, 38.13% (114/299) of the total URM faculty have published at

[15] The BYUAR include the total research output of each university and accounting faculty in 12 top accounting journals. We use the BYUAR because it provides readily available data but recognize its shortcomings such as omissions of publications from other fields. Because the BYU database only include publications in accounting

least one article in the journals listed in the BYUAR. Given differences in the journals counted when calculating research output, the period covered in the studies, and missing data, we cannot compare URMs to the total accounting faculty, but the proportion of URM publishing appears at the very worst to be at least equivalent to that of total faculty production. For example, Zivney, Bertin, and Gavin 1995 report that 40% of the accounting PhDs publish, but this statistic is based on a much more liberal list of 66 accounting and finance journals than the 14 accounting journals in the BYUAR. Overall, these 114 faculty have a total of 354 publications, of which approximately 53% appear in outlets widely considered as the six top tier accounting journals (e.g., Glover et al. 2006). The 114 URM faculty produced a total of 112 articles in the three top tier accounting journals. Relative to the total URMs, this represents a production rate of approximately 38%. Of the 114 URMs, forty-three have published in the top 3 journals, which approximates 2.6 articles per faculty in that subsample. This number is on par with Zivney et al.'s (1995, 6) finding, from an earlier time period, that "*the accounting doctorates who published articles in the top three journals … averaged 2.7 such articles*." Of the total publications produced by the URM faculty, approximately 59% (n=208) appear in AAA journals. Twenty-nine percent (n=61) of the publications in the AAA journals are in *The Accounting Review* (*TAR*), the premier AAA journal.

Research finds that the likelihood of publication in the elite (top 3) accounting journals, and importantly the journal that is supposed to be the most egalitarian (*TAR*), is tied to workshop presentations (Brown 2005). In addition, presentations at certain 'select schools' and comments from faculty associated with those institutions were influential in the probability of publication

journals, we did not include publication statistics for publications in non-accounting journals. For example, many accounting and URM faculty publish in FT50Financial Times top 50 journals in other disciplines (e.g., finance, information systems, and ethics) and many of the accounting URM faculty have publications in premier outlets such as *Academy Management Journal, Journal of Finance, Journal of Financial Economics, Journal of Financial and Quantitative Analysis and Management Science*.

success in the three elite journals (Brown 2005). The likelihood of attracting workshop invitations is tied to editorial leadership and employment at high-ranked institutions, and because our data indicate that the percentage of URM PhDs holding such positions is low, URMs likely face challenges achieving publication at the top journals. Additionally, author identity is widely available during the review process due to conferences and working paper databases such as SSRN, which can create opportunity for implicit or overt bias to influence publication outcomes. While research has examined the institutional factors that contribute to research productivity (e.g., Cargile and Bublitz 1986; Forgarty and Ruhl 1997) and the nature of publications in top-tier academic journals (e.g., Swanson, Wolfe, and Zardkoohi 2010), there is limited work on the behavioral aspects of the publication process. Brown (2005) gained access to, submissions and review and publication outcomes at *TAR*. Research could extend his work to examine the tone, content and linguistic features of reviewers' and editors' comments on manuscript submissions for accounting faculty across various subsamples (e.g., institution type for author affiliation, research topic, research methodology and author ethnoracial profile).

Further, given that a large number of publications in accounting journals are coauthored (Jones and Roberts 2005), and the proportion of co-authored publications is increasing (Andrikopoulos and Kostaris 2017), co-author networks can be an important driver of research productivity (Adler and Kwon 2002). Co-author networks are associated with improved research quality (Floyd, Schroeder, and Finn 1994), and are positively correlated with promotion to associate professor (Warner, Carapinha, and Weber, Hill, and Reede 2016). Further, unsurprisingly, higher research collaborations are correlated with greater research productivity (Abbasi and Hossain 2011). Research could examine the extent to which URM faculty have similar or different coauthor networks to similarly situated peers (e.g., non-URMs from the same doctoral

program, employer, etc.,). For example, research could evaluate whether prolific senior scholars and doctoral program faculty co-author at similar rates with their non-URM and URM doctoral students, both during the doctoral program and subsequent to graduation.

Insert Table 4 here

Along with the ever-present pressure to publish in the 'top tier' journals that all faculty face, URM professors feel that the additional mentoring and service demands often made on their time and energy, create a greater level of stress that their non-URM counterparts do not face (Baez 2000; Tierney and Bensimon 1996; Banks 1984). Further, while The PhD Project attempts to provide an external support system for URM professors (e.g., through an alumni faculty network), many still experience challenges as they work to advance to tenure and the ranks of full professorship because mentoring and research collaborations outside of the URM faculty network remain elusive. Thus, it is likely accounting URMs feel like URMs from other disciplines that "*The work involved in supporting and mentoring students, legitimizing one's research, and navigating ethno-racial microaggressions is part of the "invisible labor" that most colleges and universities do not recognize in the tenure and promotion process*" (Rucks-Ahidiana 2019). Turner (2005, 347) also commented that "*feeling overburdened with institutional expectations to represent their whole race and/or gender*" can hinder success for URM faculty. Moreover, the disproportionate service burden that URMs face in the academy is likely to be exacerbated as institutions implement well-intentioned policies aimed at diversifying important strategic and search committees while having few URMs in their ranks.

Research can examine the impact of The PhD Project on the accounting academy and the tenure and research success of accounting URMs. One of the few papers examining the impact of The PhD Project, Schwartz, Williams, and Walden (2011), relies on survey responses, but there

are no external or objective measures of The PhD Project's contributions to the academy. Research can also compare The PhD Project with similar doctoral student initiatives such as the Accounting Doctoral Scholars Program sponsored by the AICPA.

Baldwin et al. (2012) complete a more rigorous analysis (i.e., beyond survey data) of URMs, but their data is based on URM doctoral recipients during the 1987-2006 window, which does not allow for many years of post-PhD data. For example, if a doctoral student began her doctoral education in Fall 1995, the first year following the inaugural PhD Project November conference (held Fall 1994), and graduated five years later (Summer 2000), there would be only six years of post-PhD data available. Consequently, the time that has elapsed since Baldwin et al.'s (2012) research on minority faculty trends and the reports on total accounting faculty trends (AAA 2008; Leslie 2004) offers opportunities for extensions of their work.

Leadership in the Academy

The numbers of URM in the academy have grown, but that diversity is not reflected in the leadership. We reviewed the members of executive committees and boards, as shown on the AAA website as of May 31, 2020, and find that URM representation at the executive level of the AAA is practically non-existent. Beyond two URM professors representing the Diversity and Two-Year College sections on the AAA council, there is no diversity at the executive level of the AAA. We also observed that even within the professional staff of the AAA, there are almost no employees from URM populations even though AAA is located where state and local demographics are approximately 40% and 14% from the three unrepresented groups considered in this essay, respectively.[16]

[16] Combined percentages of Blacks, Hispanic and Native American groups according to the US Census data 2010 (e.g., https://www.census.gov/quickfacts/fact/table/manateecountyflorida,sarasotacountyflorida/PST045219).

Diversity in the academy's leadership is not only important to ensure it is more reflective of society, diversity is a matter of fairness. Also, more diverse leadership teams have been shown to outperform less diverse teams, even when the less diverse teams were more capable (Hong and Page 2004). Thus, the differing perspectives available in a leadership team that is reflective of the membership can strengthen the organization's effectiveness and performance. Research can examine whether and how the lack of diversity at the AAA has impacted the organization's effectiveness with key stakeholders and its URM members. For example, research could examine stakeholders' perceptions of AAA's DEI leadership, its impact on accounting education and the impact on the accounting profession. Research can also explore whether group identity, group affiliation and organizational commitment differ across URM and non-URM members.

URMs are also largely absent from the roster of editors and editorial boards of the AAA and the North American top tier accounting journals.[17] Based solely on names listed on the journal websites as of May 31, 2020, we find that there are only two URM Associate Editors at AAA journals (*The Accounting Review and Behavioral Research in Accounting)*, and one URM professor who serves as an Associate Editor at three of the five non-AAA top tier journals. There is no URM professor at the Senior Editor rank at any of the AAA journals or non-AAA top tier accounting journals. There is also a void in URM faculty on the editorial boards of the accounting journals. As of May 31, 2020, there are only 11 URM faculty on the editorial boards for AAA journals in the BYUAR, including one URM on the editorial board at *TAR*; additionally, three URMs serve on the editorial boards at non-AAA top tier journals.[18] Among the URM faculty in

[17] *Accounting Organizations, and Society* (*AOS*), a top tier accounting journal, has a senior editor from one of the ethnoracial populations included in this study. However, because we focus on U.S. URM faculty and URM PhDs graduating from US institutions, she is not included our sample. The *AOS* senior editor we mention is trained and employed outside of the U.S.

[18] We have been informed that one URM was inadvertently omitted from the list on the website of one journal, however, to be consistent in our presentation of data we count only individuals appearing on a journal's website. If we expand to all AAA journals (i.e., not in the BYUAR) there are two additional URMs serving on editorial boards.

leadership roles at journals, a single URM professor serves as an Associate Editor at three of the top tier non-AAA journals and a member of the editorial board at a fourth top tier non-AAA journal. Thus, there are only four distinct URM individuals serving as either an Associate Editor or editorial board member at the six top tier accounting journals. Refer to Table 5, Panel A, for information on URM faculty representation at the accounting journals.

Insert Table 5 here

Last, we examine institutional leadership within the academy. Currently, less than 1% (2) of accounting URM PhDs are serving as Presidents or Provosts. Approximately 5.7% (17) hold appointments as Deans or Associate/Assistant Deans, 4.0% are Named/Endowed Chairs, and 7.7% are Department Chairs. These numbers are representative of the overall diversity gap reported in higher education (Myers 2016). That study documents the racial and ethnic imbalance (the diversity gap) at the flagship universities in every state where faculty are considerably less racially and ethnically diverse than their students and lags the racial and ethnic composition of the populations of the states that provide financial and land-grant support to public universities.

Research on URM Faculty

There is limited published research on URMs in the academy (Hammond 1995; Baldwin et al. 2011; Schwartz et al. 2011; Schwartz and Walden 2012). Thus, the opportunities and the ideas we offer are few relative to the potential. One of the key challenges facing research in this space is the scarcity of data on the diversity of the faculty and faculty in general. Additionally, researchers will likely have to gather the data manually, which can represent a significant hurdle, particularly for researchers who have limited access to research assistants or robotic process assistance. There is also the potential for inaccuracies or bias if manual data is based on the

researcher's assignment of ethnoracial identity as opposed to URM faculty making their own self-identification.

URM PhDs might face unique challenges in accessing data to conduct research in this area. For example, Brown (2005, 56) reports he was given access to *TAR* submission and outcome data "as an editor of TAR" which privilege URMs are unlikely realize because few are in leadership roles at leading accounting journals. Our own experience in preparing this essay provides anecdotal evidence on the unique challenge URM researchers can face obtaining access to data. We attempted to gain access to faculty data which another non-URM researcher assured us was "easy to obtain" because she/he had obtained similar data from the owner of the data. However, our request for the data was not afforded the same warm reception our colleague had received.

Some readers and reviewers of this essay urged us to make more comparisons between the URM accounting faculty and non-URMs or other minority populations in the accounting academy. As we noted earlier, the reliability of the data is a significant concern, and while we make comparisons in this essay, we note the validity challenges of doing so because variability in the data timeframe and metrics raise concerns about whether these are 'apple-to-apple' comparisons. While we recognize this thirst for information on how URMs fare relative to the general population, we invite researchers to consider that the study of URMs by itself is an interesting endeavor without a need for comparisons to a reference group(s). For example, research can examine the attitudes, perceptions, and experiences of URMs in the academy, compare subsamples of URMs, and consider their contributions to students and accounting education.

This essay is narrowly focused on research and research related matters in describing URMs, their productivity, and advancement. However, given the variability in utility functions across any population, it is likely that segments of the URM population value and/or prioritize

other aspects of their contributions to the academy. For example, some URM faculty might focus on their desire to help students overcome the "unwelcome toxic learning environments" in higher education (Turner 1994, 341; Hurtado 2007). In other words, consistent with Blackwell's (1987) finding that the presence of Black faculty can attract successful graduates to a program, URM faculty might be mission focused - driven by the opportunity to, and the degree to which they can, enrich the lives of URM and other students. Hammond's (1995, 8) point that "*the importance to African-American doctorate recipients of serving the African-American community may make accounting Ph.D. programs unattractive*" serves as a counter to our conjecture and lends tension to motivate research in this area.

III Considerations and Recommendations

Recently, a URM faculty member when asked to communicate with his university leadership on the state of racial disparities at his institution countered: "The numbers speak for themselves. If they can't look at these numbers and see a problem, then I have nothing more to say." While we share a similar sentiment with regard to the URM numbers in accounting, we recognize that such a response might be dissatisfying for some and lacking resolution for others. Thus, we consider what attitudes, perspectives, and actions might lead to greater inclusion of URMs in the accounting academy. But before we do so, we invite you to ponder what the numbers in our tables imply? Do you believe that the numbers of URM faculty reflect a natural order and equitable application of rules and judgments and allocation of resources? If so, then what assumptions do you bring to those conclusions, what notions do you hold to explain the natural order and state of the academy? Further, consider that the overwhelming majority of URM faculty have successfully navigated PhD programs despite being the recipients of a US K-12 educational

system that is based on "pervasive ethnic and racial disparities" (American Psychological Association 2012; see also NIH 2001).

The issue of racial disparities is exceedingly complex, and one that has baffled the minds and thwarted the intentions of many talented individuals. Therefore, we will not attempt to be problem solvers of the racial disparities within the academy, our institutions, or the society at large. We believe, however, that thinking about these challenging issues, encouraging others to think and to be intentional about trying to effect positive change can yield improvements. We consider that the central issue that can work against URM faculty is that most of what we do as academics is based on judgment, but the inputs to those judgments are not readily measured, and the evaluation process is secretive or at least not transparent. There is a significant opportunity for willful or unintentional judgment bias on the part of those who have decision rights, which leaves the recipients of their decisions the subjects of a black-box outcome where fairness, equitable application of rules, consistency, etc., cannot be reviewed.

One area where this secrecy or lack of transparency is apparent is the process surrounding factors that impact publication in top tier journals in accounting, including, but not limited to, access to invitation-only conferences, peer reviews, and selection for editorial leadership. This issue is an important one because opportunities to advance are almost exclusively dependent on research success (Cargile and Bublitz 1986; Street and Baril 1994), and editorial leadership is a critical funnel in filtering candidates for leadership positions at institutions of higher education. Consider that there are URM professors with double-digit publications in top tier journals in accounting and related business fields but there has been no lead (senior) Editor from URM populations at any of the top tier journals in accounting in decades. Based on examination of URM faculty CVs, it appears that some accounting URM professors with multiple top tier articles have

never received an invitation to serve as reviewers at top tier journals. Some who have published multiple articles in elite accounting and finance journals have not been invited to conferences hosted by two of the elite non-AAA journals, *Journal of Accounting Research* and *Journal of Accounting and Economics*, except when their paper is on the program.[19]

To the extent that transparency can enhance accountability, the lack of transparency in the selection of editors, editorial board members, and reviewers allows professors who have access to informal networks to leverage those networks to achieve career-advancing outcomes. We recommend that *TAR*, as the AAA's preeminent journal, its Senior Editors, and the *TAR* Steering committee, show leadership in bringing transparency around the editorial selection and publication process. *TAR* could report annual aggregate data on the number of accepted articles where both reviewers initially recommended rejection, the number of rejected manuscripts that had acceptance recommendations by reviewers, and the number of articles where a third review was requested following two rejection recommendations from reviewers.

We also recommend that the *TAR* leadership consider infusing more independence and scrutiny in its appeals process. Currently, the Senior Editor can appoint the original Editor or another Editor to revisit the rejection decision. Further, the Editor can ask the original reviewers to provide their assessment of the validity of the reasons for the appeal and then recommend to the Senior Editor whether the appeal should be granted. This process makes the original judges the reviewers of their own decisions and does not allow for an independent review. *TAR* leadership could consider establishing an Appellate Editor or committee independent of the editors, whose sole responsibility is the re-evaluation of manuscripts under appeal. We recognize the added service efforts that would be required of individuals contributing to an appeals process but believe

[19] It is possible, though unlikely, that URM faculty were invited and declined invitations to serve as referees and conference participants. Thus, we might be understating URM access to opportunities at the leading journals.

their service would be valued within the academy, which will likely encourage participation. These recommendations can be implemented at the other AAA journals if proven successful at *TAR*. We offer these recommendations to benefit all members of AAA equally, not merely members of the URM community.

The manuscript review process in accounting, and many academic fields, allows for implicit bias to skew judgments. Although many journals tout a double-blind peer review process, in reality, manuscripts are subject to one-sided blind review because editors and reviewers can readily determine the identity of authors (e.g., via workshop and conference presentations and online repositories such as SSRN). In the auto purchasing setting, which is typically lacking in price transparency, Ayres and Siegelman (1995) document that dealers quoted significantly lower prices to White males than to Blacks (of any gender) or females despite all customers using the same bargaining script and strategy. This pricing disparity occurred because dealers made inferences about their customers' reservation prices without any evidence. Reeves (2004) finds similar bias in law partners' subjective judgments that resulted in lower scores (3.2/5 vs. 4.1/5) and the identification of more errors assigned to the identical writing sample when the author was identified as a Black versus Caucasian third-year litigation associate. These studies suggest that the manuscript review process, given its inherent opacity and subjectivity, is susceptible to disparate outcomes based on the race of the author. Thus, to gain insights into possible implicit bias in the accounting journal review process, research could study whether and how accounting reviewer evaluations in highly subjective areas (e.g., contribution, motivation, and clarity) differ for identical manuscripts if the authors' race is varied.

A second key area where judgment can have a pervasive influence on URMs is during hiring where implicit bias can creep into the process, and lead to judgments that can be harmful to

URM faculty (and women) (e.g., Correll and Benard 2006; Murthie 2016; O'Meara and Culpepper 2018). Key recommendations to prevent judgment pitfalls include search committee training and the use of objective evaluation processes such as preparing rubrics at the initial stage of the job search (e.g., when writing the position announcement) that will be used to evaluate all candidates (Murthie 2016). Similar to classroom environments, rubrics can encourage pre-established criteria for evaluating the candidates and avoid the slippery slope of 'culture fit' which typically biases against hiring URMs (Rivera 2012). The MIT (2010) report on its race and diversity initiative offers both recommendations for positive outcomes and mistakes to avoid in the hiring process and in a creating a culture that values inclusive excellence. Notably, MIT's business school was not one of the five colleges directly participating in the university's diversity efforts. Nonetheless, the information in the MIT report is broad enough that it can be applied to accounting and other business disciplines.

Overall, institutions that seek to recruit URM faculty who will enjoy successful careers and remain at the institution should consider implementing effective mentoring programs and a welcoming culture. The MIT (2010, vi) report observes that "*diverse faculty can only succeed if we actively build a culture that welcomes and embraces each one of us*." Like Hammond's observation that a lack of mentoring was a root cause for the shortage of Black doctoral students, Turner (2005, 346) attributes the slow progress on diversity in higher education to treating "*recruiting and retention of faculty of color as a sorting and weeding, rather than an affirming and building*." In her study of successful women of color, Turner found that mentoring and peer networks, along with supportive administrators, were the most important factors for achievement. Her core thesis, based on decades of research, however, is that mentoring URM faculty is the most critical work-related contributor to their success. Although some might object to the cost of

mentoring, it should be noted that URM faculty experience a biased environment in higher education (Turner 2005; MIT 2010) that is not of their making. Mentoring simply seeks to overcome the disparities that URM faculty face in the academy. Importantly, Turner advocates that the mentoring process should not be one-directional, imprinting the institutional system onto proteges, but good mentoring should be able to change existing systems so that they become flexible and able to accommodate the mentees' needs.

IV Conclusions

We present descriptive information, not statistical analyses, on URM faculty in the accounting academy in the U.S. and offer suggestions for research. While there has been an improvement in the proportion of URM faculty in the academy, collectively, URMs represent less than 5% of the accounting PhD faculty. We present demographic information on the composition of the accounting URM faculty - ethnoracial makeup and gender, and where they are employed. Although more than 60% of the URM faculty earn their PhDs at R1 schools, a significant percentage are not employed by these institutions, and their employment rate in the top 50 universities and top 50 MBA programs is also very low. There is also quite low representation of accounting URM faculty in leadership roles in the accounting academy among the AAA leadership, and at the editor and editorial board level of the top AAA journals, and top tier accounting journals. Despite the low showing in the leadership and the academy, URM PhDs have made substantive contributions to the body of research, publishing 354 articles, of which 126 appear in the top 3 elite accounting journals and over 200 in the top 6 accounting journals. We also observed that Baldwin et al.'s (2012) assessment that "*the accounting literature [on minority faculty] is relatively sparse*" remains true eight years later. Thus there are many rich opportunities for research, and our descriptive information has the potential to prompt such research.

The data gathered for this essay is subject to limitations. A key limitation is that our descriptive information is based on a sample of convenience - URM faculty in The PhD Project directory. There could be URM faculty in the academy who do not elect association with the organization and are not included in our count. There might also be URM faculty who do not display physical or identifiable indicators of being in the URM population and might live professional and research experiences in the academy that differ from other URMs whose ethnoracial identities can be readily surmised. Additionally, as we discuss in the introduction section, details on the demographics of the total PhD holding accounting faculty can vary and might also reflect over(under) counting. Thus, our numbers might represent over(under) counting.

Notwithstanding these limitations, our discussion yields insights on the contributions made by URM accounting faculty and challenges that remain for these faculty. We offer recommendations to enhance transparency around judgments in the editorial and review process, which can improve accountability and yield benefit to the entire AAA membership. Our discussion also offers recommendations for recruiting committees and provides information sources that can be leveraged to improve the working experience of URM faculty at their institutions and opportunities for achievement.

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Exhibit 1 – AAA Leadership Statement

Sent to all members of the American Accounting Association

American Accounting Association

Thought Leaders in Accounting

AAA STATEMENT ON RACISM AND EQUITY

Dear AAA Colleagues,

In the wake of the brutal killings of George Floyd, Breonna Taylor, Ahmaud Arbery and countless others, we acknowledge the pain and suffering resulting from these events. As leaders of the American Accounting Association, we stand in solidarity with the victims of police brutality, their families, friends, and all those opposed to racism, violence, and inequality.

We acknowledge that these events are not isolated. They are examples of a larger system of social, economic, and academic injustice that marginalizes and dehumanizes individuals based solely on the color of their skin.

We pledge to renew our commitment to affirming collaboration, inclusiveness, trust, and mutual respect to elevate the voices of those who are silenced in our community, and to stand together to encourage and affect change and bring equity to the experience of Black/African-Americans, Latinx/Hispanic-Americans, Native Americans, and all people of color in the academy, the larger profession of accounting, and across our nation and world.

On behalf of the American Accounting Association,

Terry Shevlin, President
Elaine Mauldin, President-Elect
Marc Rubin, Past-President
Bob Allen, President-Elect Elect

Table 1
Demographic Data for Accounting Faculty with PhDs

Panel A: Ethnicity and Gender

Ethnicity	**Female**	**Male**	**Total**	**Proportion of URM (Total)**
Black	107	104	211	70.57% (3.19%)
LatinX	29	49	78	26.09% (1.18%)
Native American	6	8	14	4.68% (.21%)
Sub-total	142	161	303	
Missing/unknown details	(3)	(1)	(4)	
URM Total	139 (46.48 %)	160 (53.51 %)	299	
Total Tenured or Tenure Track Faculty in 2004	2,253 (34.06%)	4,361 (65.94%)	6,614 (100%)	

Notes:

1. Data for the ethnicity and gender of URM accounting faculty was obtained for The PhD Project membership directory as of May 31, 2020.
2. Data for the total 2004 faculty is taken from Table 6 of AAA accounting faculty status, and trends report AAA (2008). Note that the total number of PhD accounting faculty reported in Table 6 represents tenured and tenure-track faculty. The report notes that numbers are estimates and do not match other data because the numbers were generated using different samples from the National Center for Education Statistics. Language in the report seems to indicate it reflects PhD faculty (e.g., "The number of full-time accounting faculty at research/doctoral universities and community colleges between 1993 and 2004 changed little, same for the total number of accounting faculty holding Ph.D.s." AAA 2008, 7).

Panel B: Rank*

Faculty Rank	**Female**	**Male**	**Total**	**%**
Named/Endowed & Tenured Full	4	6	10	3.3%
Tenured Full	22	35	57	19.1%
Tenured & Chaired Associates	2	0	2	<1%
Tenured Assoc.	49	35	84	28.1%
Assistant Tenure Track	52	74	126	42.1%
Non-Tenure Track	9	8	17	5.7%
Unknown	1	2	3	<1%
Total	139	160	299	100%

***** Data obtained from The PhD Project membership directory as of May 31, 2020.

Panel C – R1 Schools producing URM PhDs

School	Number of URM Faculty Graduated	Year Most Recent Graduate
Texas A&M University	12	2017
Florida State University	8	2016
Rutgers, The State University of New Jersey	8	2018
Florida Atlantic University	8	2017
Virginia Polytechnic Institute and State University	8	2004
Michigan State University	7	2012
University of Mississippi	6	2018
University of Arizona	6	2016
University of Wisconsin-Madison	6	2003
University of Texas at Austin	6	2004
University of Houston	6	2012
Oklahoma State University	5	2003
University of South Florida	5	2010
University of North Texas	5	2011
University of Arkansas	5	2007
University of Tennessee	4	2019
Pennsylvania State University	4	2016
Texas Tech. University	4	2016
University of Central Florida	4	2019
George Washington University	4	2003
University of Maryland	4	2005
Arizona State University	4	2006
University of Florida	4	2008
University of Georgia	4	2003
University of Pittsburgh	3	2012
Temple University	3	2010
Virginia Commonwealth University	3	2017
University of Alabama-Tuscaloosa	3	2020
University of Southern California	3	2013
University of Illinois-Urbana Champaign	3	2017
Syracuse University	3	2013
Indiana University	2	2003
University of Iowa	2	2016
University of Kentucky	2	2013
University of Oklahoma	2	2016
University of Michigan	2	2006
University of Missouri-Columbia	2	2003
New York University	2	2010
University of North Carolina at Chapel Hill	2	2014
Washington University-St. Louis	2	2003

School	Number of URM Faculty Graduated	Year Most Recent Graduate
Stanford University	2	1997
Ohio State	2	2001
Case Western Reserve University	1	2006
Emory University	1	2020
University of Chicago	1	2011
University of Cincinnati	1	2008
University of Colorado-Boulder	1	2005
University of Massachusetts-Amherst	1	2008
University of Oregon	1	2017
University of Pennsylvania	1	2007
Cornell University	1	2000
Total	189	
Percentage	63.21%	

Note:

1. Classification for R1 schools is based on the Carnegie R1 Research Classifications for Doctoral Universities, https://cehd.gmu.edu/assets/docs/faculty/tenurepromotion/institutions-research-categories.pdf as of 2018.
2. The percentage is calculated based on the number of URM faculty included in The PhD Project membership directory (n = 299) as of May 31, 2020.

Table 2
Employers of URMs

Panel A: Faculty at Public vs. Private Institutions

	Private	Public	Total
Tenured	43	110	153
Proportion of Tenured URMs within employment group	28.10	71.89%	100%
Proportion of the URMs tenured within institution type	61.43%	48.03%	51.51%
Untenured	24	102	126
Other	3	17	20
Total	70	229	299
Employment proportion of Total URM Faculty	23.41%	76.59%	100%

Panel B: Breakdown by type of institution

		Private		Public		R1 Research Institutions		Top 50 Business Schools		Top 50 MBA Programs	
	Total (A)	(B)	% of column A	(C)	% of column A	(D)	% of column A	(E)	% of column A	(F)	% of column A
Tenured	153	43	28%	110	72%	45	29%	22	14%	18	12%
Untenured	126	24	19%	102	81%	27	21%	12	9%	6	5%
Other	20	3	15%	17	85%	4	20%	4	20%	1	0%
Total	299	70	23%	229	77%	76	25%	38	13%	25	8%

Notes:

1. The URM accounting faculty rank was obtained from The PhD Project membership directory as of May 31, 2020. The classification of "Other" represents faculty, not on the tenure track (e.g., clinical professors).
2. The type of institution was verified by visiting each institution's webpage.
3. Classification for R1 schools is based on the Carnegie R1 Research Classifications for Doctoral Universities, https://cehd.gmu.edu/assets/docs/faculty/tenurepromotion/institutions-research-categories.pdf as of 2018.
4. The rankings for business schools (https://www.usnews.com/best-colleges/rankings/national-universities), and MBA programs (https://www.usnews.com/best-graduate-schools/top-business-schools/mba-rankings) are based on the US News and World Report 2020 Best National University Rankings.

Table 3
URMs representation in leading institutions

Panel A - URM Faculty at the Top 50 Ranked Business Schools

School		Accounting Faculty			URM Faculty						
(by number of tenured URM, total URM, and ranking)	Ranking	Total Number	Tenured	Untenured	Tenured		Untenured		Other	Total	% of Total Faculty
					Number	% of Tenured Faculty	Number	% of Untenured Faculty	Number		
Texas A&M University	22	43	26	17	3	12%	2	12%	0	5	12%
University of Texas at Austin	5	43	22	21	3	14%	0	0	0	3	7%
University of Notre Dame	12	31	23	8	2	9%	0	0%	0	2	6%
University of Virginia (McIntire)	8	12	12	0	2	17%	0	0%	0	2	17%
University of Illinois at Urbana-Champaign	19	54	35	19	2	6%	0	0%	0	2	4%
Michigan State University	22	29	27	2	2	7%	0	0%	0	2	7%
Cornell University	10	15	14	1	1	7%	1	100%	0	2	13%
University of Pennsylvania	1	19	18	1	1	6%	0	0%	0	1	5%
Indiana University	10	39	25	14	1	4%	0	0%	0	1	3%
University of Wisconsin-Madison	15	24	15	9	1	7%	0	0%	0	1	4%
University of Florida	22	20	15	5	1	7%	0	0%	0	1	5%
Pennsylvania State University	22	30	20	10	1	5%	0	0%	0	1	3%
Wake Forest University	38	18	14	4	1	7%	0	0%	0	1	6%
George Washington University	43	17	14	3	1	7%	0	0%	0	1	6%
Emory University	15	20	14	6	0	0%	1	17%	0	1	5%
Ohio State University	15	33	28	5	0	0%	1	20%	1	2	6%
University of Iowa	31	17	12	5	0	0%	1	20%	0	1	6%
Brigham Young University	38	29	29	0	0	0%	1	0%	0	1	3%
Tulane University	43	19	12	7	0	0%	0	0%	1	1	5%
Virginia Tech	43	23	18	5	0	0%	1	20%	1	2	9%

School (by number of tenured URM, total URM, and ranking)	Ranking	Accounting Faculty			URM Faculty						
		Total Number	Tenured	Untenured	Tenured		Untenured		Other	Total	% of Total Faculty
					Number	% of Tenured Faculty	Number	% of Untenured Faculty	Number		
Bentley University	50	32	20	12	0	0%	1	8%	0	1	3%
Syracuse University	50	13	8	5	0	0%	1	20%	0	1	8%
University of Connecticut	50	24	15	9	0	0%	1	11%	1	1	8%
University of Nebraska -Lincoln	50	20	16	4	0	0%	1	25%	0	1	5%
MIT Sloan	2	11	9	2	0	0%	0	0%	0	0	0%
University of California - Berkeley	3	19	13	6	0	0%	0	0%	0	0	0%
University of Michigan-Ann Arbor	3	19	12	7	0	0%	0	0%	0	0	0%
Carnegie Mellon University	5	9	9	0	0	0%	0	0%	0	0	0%
New York University	5	25	23	2	0	0%	0	0%	0	0	0%
University of North Carolina	8	14	10	4	0	0%	0	0%	0	0	0%
University of Southern California	12	40	27	13	0	0%	0	0%	0	0	0%
Georgetown University	15	15	9	6	0	0%	0	0%	0	0	0%
University of Minnesota	19	22	13	9	0	0%	0	0%	0	0	0%
University of Washington	19	27	23	4	0	0%	0	0%	0	0	0%
Boston College	22	19	15	4	0	0%	0	0%	0	0	0%
Georgia Institute of Technology	22	10	9	1	0	0%	0	0%	0	0	0%
Purdue University	22	16	11	5	0	0%	0	0%	0	0	0%
University of Georgia	22	24	17	7	0	0%	0	0%	0	0	0%
University of Arizona	31	23	15	8	0	0%	0	0%	0	0	0%
University of Colorado	31	20	13	7	0	0%	0	0%	0	0	0%
John Hopkins University	31	4	3	1	0	0%	0	0%	0	0	0%
University of Pittsburgh	31	19	13	6	0	0%	0	0%	0	0	0%

School		Accounting Faculty			URM Faculty						
(by number of tenured URM, total URM, and ranking)	Ranking	Total Number	Tenured	Untenured	Tenured		Untenured		Other	Total	% of Total Faculty
					Number	% of Tenured Faculty	Number	% of Untenured Faculty	Number		
Case Western Reserve University	38	12	11	1	0	0%	0	0%	0	0	0%
University of California-Irvine	38	8	8	0	0	0%	0	0%	0	0	0%
University of South Carolina	38	31	21	10	0	0%	0	0%	0	0	0%
Boston University	43	14	11	3	0	0%	0	0%	0	0	0%
University of Utah	43	22	15	7	0	0%	0	0%	0	0	0%
University of Arkansas	43	15	11	4	0	0%	0	0%	0	0	0%
College of William and Mary	50	16	12	4	0	0%	0	0%	0	0	0%
Florida State University	50	20	15	5	0	0%	0	0%	0	0	0%
Georgia State University	50	24	16	8	0	0%	0	0%	0	0	0%
Northeastern University	50	30	19	11	0	0%	0	0%	0	0	0%
Pepperdine University-Los Angeles	50	7	5	2	0	0%	0	0%	0	0	0%
Southern Methodist University	50	4	4	0	0	0%	0	0%	0	0	0%
University of California - San Diego	50	1	1	0	0	0%	0	0%	0	0	0%
University of Massachusetts-Amherst	50	23	18	5	0	0%	0	0%	0	0	0%
University of Oklahoma	50	15	13	2	0	0%	0	0%	0	0	0%
University of Oregon	50	17	11	6	0	0%	0	0%	0	0	0%
University of Tennessee	50	21	14	7	0	0%	0	0%	0	0	0%
Villanova University	50	19	17	2	0	0%	0	0%	0	0	0%
Total		1,259	918	341	22	2.4%	12	3.5%	4	38	3.0%

Panel B - URM Faculty at Schools with Top Ranked MBA Programs

School		Accounting Faculty				URM Faculty						
(by number of tenured URM, total URM and then ranking)	Ranking	Total Number	Tenured	Untenured	Other	Tenured		Untenured			Total	% of Total Faculty
						Number	% of Tenured	Number	% of Untenured	Other		
Texas A&M University	44	43	20	23		3	15%	2	0%		5	12%
University of Texas at Austin	18	43	22	21		3	14%	0	0%		3	7%
University of Notre Dame	31	31	23	8		2	9%	0	0%		2	6%
Michigan State University	40	29	27	2		2	7%	0	0%		2	7%
Cornell University	15	19	16	3		1	6%	1	33%		2	11%
University of Florida	28	20	15	5		1	7%	0	0		1	5%
Ohio State University	37	33	28	5		0	0%	1	20%	1	2	6%
University of Wisconsin –Madison	38	24	15	9		1	7%	0	0%		1	4%
University of Alabama	43	23	16	7		1	6%	0	0%		1	4%
University of Maryland - College Park	45	22	14	8		1	7%	0	0%		1	5%
University of Pennsylvania	2	19	18	1		1	6%	0	0%		1	5%
Dartmouth College	12	8	8	0		1	13%	0	0%		1	13%
Indiana University	23	39	25	14		1	4%	0	0%		1	3%
Pennsylvania State University	41	30	20	10		1	5%	0	0%		1	3%
Emory University	22	20	14	6		0	0%	1	17%		1	5%
Washington University in St. Louis	32	13	10	3		0	0%	1	33%		1	8%
Stanford University	1	16	16	0		0	0%	0	0%		0	0%
Northwestern University	3	14	13	1		0	0%	0	0%		0	0%
University of Chicago	4	22	20	2		0	0%	0	0%		0	0%

School		Accounting Faculty				URM Faculty						
(by number of tenured URM, total URM and then ranking)	Ranking	Total Number	Tenured	Untenured	Other	Tenured		Untenured			Total	% of Total Faculty
						Number	% of Tenured	Number	% of Untenured	Other		
MIT Sloan	5	11	9	2		0	0%	0	0%		0	0%
Harvard University	6	20	19	1		0	0%	0	0%		0	0%
University of California -Berkeley	7	19	13	6		0	0%	0	0%		0	0%
Columbia University	8	14	13	1		0	0%	0	0%		0	0%
Yale University	9	9	9	0		0	0%	0	0%		0	0%
New York University	10	25	23	2		0	0%	0	0%		0	0%
University of Virginia (Darden)	11	9	9	0		0	0%	0	0%		0	0%
Duke University	13	14	13	1		0	0%	0	0%		0	0%
University of Michigan -Ann Arbor	14	19	12	7		0	0%	0	0%		0	0%
University of California -Los Angeles	16	11	11	0		0	0%	0	0%		0	0%
University of Southern California	17	40	27	13		0	0%	0	0%		0	0%
Carnegie Mellon University	19	9	9	0		0	0%	0	0%		0	0%
University of North Carolina	20	14	10	4		0	0%	0	0%		0	0%
University of Washington	21	27	23	4		0	0%	0	0%		0	0%
Vanderbilt University	24	7	7	0		0	0%	0	0%		0	0%
Georgetown University	25	15	9	6		0	0%	0	0%		0	0%
Rice University	26	11	8	3		0	0%	0	0%		0	0%
Georgia Institute of Technology	27	10	9	1		0	0%	0	0%		0	0%
University of Minnesota	29	22	13	9		0	0%	0	0%		0	0%

School		Accounting Faculty				URM Faculty						
(by number of tenured URM, total URM and then ranking)	Ranking	Total Number	Tenured	Untenured	Other	Tenured		Untenured			Total	% of Total Faculty
						Number	% of Tenured	Number	% of Untenured	Other		
Brigham Young University	30	29	29	0		0	0%	0	0%		0	0%
University of Georgia	33	24	17	7		0	0%	0	0%		0	0%
University of Texas - Dallas	34	33	18	15		0	0%	0	0%		0	0%
Arizona State University	35	42	25	17		0	0%	0	0%		0	0%
University of Rochester	36	6	6	0		0	0%	0	0%		0	0%
University of Pittsburgh	39	19	13	6		0	0%	0	0%		0	0%
Southern Methodist University	42	15	6	5	4	0	0%	0	0%		0	0%
University of Arizona	46	23	15	8		0	0%	0	0%		0	0%
University of Tennessee	47	21	14	7		0	0%	0	0%		0	0%
Boston College	48	19	15	4		0	0%	0	0%		0	0%
Boston University	49	14	11	3		0	0%	0	0%		0	0%
University of California - Davis	50	8	7	1		0	0%	0	0%		0	0%
Totals		1,027	762	261	4	18	2.4%	6	2.3%	1	25	2.4%

Panel C – URM Faculty Employed at R1 Schools

School (by number of tenured URM, total URM, and alpha-order)	Accounting Faculty				URM Faculty						
	Total Number	Tenured	Untenured	Other	Tenured		Untenured		Other	Total	% of Total Accounting Faculty
					Number	% of Tenured Faculty	Number	% of Untenured Faculty			
Texas A&M University	43	26	17		3	12%	2	12%		5	12%
University of Texas at Austin	43	22	21		3	14%		0%		3	7%
Florida International University	29	17	12		2	12%	2	17%		4	14%
Michigan State University	29	27	2		2	7%		0%		2	7%
Rutgers University	48	45	3		2	4%	1	33%		3	6%
University of Delaware	36	32	4		2	6%		0%		2	6%
University of Illinois at Urbana-Champaign	54	35	19		2	6%		0%		2	4%
University of Miami	22	16	6		2	13%		0%		2	9%
University of Notre Dame	31	23	8		2	9%		0%		2	6%
University of Southern Mississippi	15	13	2		2	15%		0%		2	13%
University of Virginia (McIntire)	13	8	5		2	25%		0%		2	15%
The University of Texas-El Paso	15	12	3		1	8%	2	67%	1	4	20%
Cornell University	15	14	1		1	7%	1	100%		2	13%
University of Louisville	20	16	4		1	6%	1	25%		2	10%
Colorado State University	14	12	2		1	8%		0%		1	7%
Dartmouth College	8	8	0		1	13%		0%		1	13%
George Mason University	21	16	5		1	6%		0%		1	5%
George Washington University	17	14	3		1	7%		0%		1	6%
Kansas State University	15	11	4		1	9%		0%		1	7%
Pennsylvania State University	30	20	10		1	5%		0%		1	3%
Ohio State University	33	28	5		1	4%		0%		1	3%
University of Alabama-Birmingham	14	10	4		1	10%		0%		1	7%
University of Alabama-Tuscaloosa	23	16	7		1	6%		0%		1	4%
University of Florida	20	15	4	1	1	7%		0%		1	5%

School	Accounting Faculty				URM Faculty						
(by number of tenured URM, total URM, and alpha-order)	**Total Number**	**Tenured**	**Untenured**	**Other**	**Tenured**		**Untenured**		**Other**	**Total**	**% of Total Accounting Faculty**
					Number	% of Tenured Faculty	Number	% of Untenured Faculty			
University of Houston	32	18	14		1	6%		0%		1	3%
University of Maryland--College Park	22	14	8		1	7%		0%		1	5%
University of Pennsylvania	19	18	1		1	6%		0%		1	5%
University of South Florida	18	15	3		1	7%		0%		1	6%
University of Wisconsin-Madison	24	15	9		1	7%		0%		1	4%
University of Wisconsin-Milwaukee	14	12	2		1	8%		0%		1	7%
Virginia Commonwealth University	14	13	0	1	1	8%		0%		1	7%
Wayne State University	13	8	5		1	13%		0%		1	8%
Oklahoma State University	18	13	5		0	0%	2	60%	1	3	17%
Clemson University	20	14	6		0	0%		0%	1	1	5%
Emory University	20	14	6		0	0%	1	17%		1	5%
Harvard Business School	20	19	1		0	0%	1	100%		1	5%
Indiana University	39	25	14		0	0%	1	7%		1	3%
Syracuse University	13	8	5		0	0%	1	20%		1	8%
University of Central Florida	22	14	8		0	0%	1	13%		1	5%
University of Cincinnati	14	9	5		0	0%	1	20%		1	7%
University of Connecticut	24	15	9		0	0%	1	11%	1	2	8%
University of Illinois at Chicago	21	15	6		0	0%	1	17%		1	5%
University of Iowa	17	12	5		0	0%	1	20%		1	6%
University of Nebraska-Lincoln	20	16	4		0	0%	1	25%		1	5%
University of Nevada, Reno	10	10	0		0	0%	1	10%		1	10%
University of Nevada, Las Vegas	17	10	1	6	0	0%	1	100%	0	1	6%
University of North Carolina at Chapel Hill	14	10	4		0	0%		0%		0	0%
University of Southern California	40	27	13		0	0%		0%		0	0%

School (by number of tenured URM, total URM, and alpha-order)	Accounting Faculty				URM Faculty						
	Total Number	**Tenured**	**Untenured**	**Other**	**Tenured**		**Untenured**		**Other**	**Total**	**% of Total Accounting Faculty**
					Number	% of Tenured Faculty	Number	% of Untenured Faculty			
University of Washington-St Louis	13	10	3		0	0%	1	33%		1	8%
Virginia Tech	29	23	5	1	0	0%	1	20%	1	2	7%
Washington State University	13	10	3		0	0%	1	33%		1	8%
Totals	1,148	843	296	9	45	5%	27	9%	4	76	7%

Notes

1. This list only includes schools with URM faculty. The schools are ordered based on the number of tenured URM faculty (from high to low) and then alphabetically for ties.

2. The rankings for business schools (https://www.usnews.com/best-colleges/rankings/national-universities), and MBA programs (https://www.usnews.com/best-graduate-schools/top-business-schools/mba-rankings) are based on the US News and World Report 2020 Best National University Rankings.

3. Classification for R1 schools is based on the Carnegie R1 Research Classifications for Doctoral Universities, https://cehd.gmu.edu/assets/docs/faculty/tenurepromotion/institutions-research-categories.pdf as of 2018.

4. The total number and rank of accounting faculty represent faculty designated as having a PhD or DBA, as reported in the 2016-2017 Hasselback Directory of Accounting Faculty.

5. The number and rank of URM accounting faculty were obtained from The PhD Project membership directory as of May 31, 2020.

Table 4
Publication by URMs

Panel A - AAA Journals	**Number of Publications**	**% of Publications in the Journal**
The Accounting Review*	61	29%
Auditing: A Journal of Practice & Theory	34	16%
Behavioral Research in Accounting	14	7%
Accounting Horizons	40	19%
Journal of Management Accounting Research	13	6%
Journal of Information Systems	12	6%
Journal of American Taxation Association	4	2%
Issues in Accounting Education	30	14%
Total	**208**	**100%**
Panel B – Non-AAA Journals	**Number of Publications**	**% of Publications in the Journal**
Journal of Accounting Research*	25	17%
Journal of Accounting & Economics*	26	18%
Contemporary Accounting Research*	32	22%
Accounting Organizations and Society*	17	12%
Review of Accounting Studies*	25	17%
Journal of Accounting Education	21	14%
Total	**146**	**100%**
Panel C - Total Publications	**Number of Publications**	**% of Publications in the Journal**
Publications in "A" level journals (*)	186	52.5%
Publications in other than “A” level journals	168	47.5%
Total	**354**	**100%**
The Accounting Review#	61	
Journal of Accounting Research#	25	
Journal of Accounting & Economics#	26	
Total Publications in top 3 elite accounting journals	112	
Total URM Faculty	299	

Notes

1. The number of publications represents the total number of papers appearing in the respective journal, where a URM accounting faculty was a sole author or coauthor. The number of journal publications for each faculty member is based on the 2019 BYU Accounting Rankings. Of the total number of URM faculty (299), only 114 appear in the BYU rankings; thus, the descriptive statistics represent only those URM faculty. If more than one URM are authors on a paper, each author is credited with the publication.

2. The percentage represents the total papers published by URM faculty in the respective journal as a percentage of the total number of publications for each category. For example, URM accounting faculty have 61 papers in *The Accounting Review*, which represents 29% of total papers by URM faculty published in AAA journals.

Table 5: Leadership in the Academy

Panel A: Accounting Journal Leadership

AAA Journals	Role	Number in Role	URM Faculty	
			Number	% in Role
The Accounting Review	Senior Editor	1	0	0%
	Associate Editor	24	1	4.1%
	Editorial Board	183	1	<1%
Auditing: A Journal of Practice and Theory*	Senior Editors	2	0	0%
	Associate Editor	13	0	0%
	Editorial Board	155	3	1.9%
Accounting Horizons	Senior Editors	2	0	0%
	Associate Editor	14	0	0%
	Editorial Board	62	2	3.2%
Behavioral Research in Accounting	Senior Editor	1	0	0%
	Associate Editor	7	1	14.3%
	Editorial Board	73	0	0%
Journal of Management Accounting Research	Senior Editor	1	0	0%
	Associate Editor	13	0	0%
	Editorial Board	42	1	2.4%
Journal of Information Systems	Senior Editors	2	0	0%
	Associate Editor	8	0	0%
	Editorial Board	61	1	1.6%
Issues in Accounting Education	Senior Editor	1	0	0%
	Associate Editors	17	0	0%
	Editorial Board	77	3	3.9%
Non-AAA Journals				
Journal of Accounting Research	Senior Editors	7	0	0%
	Associate Editors	12	1	8.3%
	Editorial Board	32	0	0%
Journal of Accounting and Economics	Senior Editors	6	0	0%
	Associate Editors	40	1	2.5%
	Editorial Board	0	0	0%
Contemporary Accounting Research*	Senior Editors	3	0	0%
	Associate Editors	27	0	0%
	Editorial Board	166	2	1.2%
Accounting Organizations, and Society	Senior Editors	3	0	0%
	Associate Editors	12	0	0%
	Editorial Board	90	0	0%
Review of Accounting Studies	Senior Editor	1	0	0%
	Associate Editors	9	1	11.1%
	Editorial Board	52	1	1.9%
Total			19	

Note:

1) Data was collected from each journal's webpage as of May 31, 2020.
2) * Senior editor totals include Deputy Editors.

Panel B: Institutional Leadership

Role	N	% of URM Faculty
President	2	<1%
Provost	1	<1%
Dean/Associate or Assistant Dean	17	5.7%
Named/Endowed Chair	12	4.0%
Department Chair	23	7.7%
Other	1	<1%
Total	56	18.7%

Note: Percentages are based on the total number of URM accounting faculty (n = 299). Data obtained from The PhD Project membership directory. The total (56) and percentage (18.7) amounts are inflated because there are faculty holding two titles (e.g., Named/Endowed Chair and Department Chair).