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in Public Accounting**

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Auditing While Black: Revealing Microaggressions Faced by Black Professionals in Public Accounting

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SUMMARY: Despite efforts of the AICPA and public accounting firms, Black professionals remain underrepresented in public accounting. To better understand the experiences of Black accountants, we interviewed current and former auditors and collected their personal stories of inequality and microaggressions. We also collected the interviewees' suggestions about how to improve the retention of Black professionals. We hope these stories and suggestions help advance the diversity, equity, and inclusion (DEI) initiatives of public accounting firms. They can also be used by academics to stimulate discussions about DEI issues and motivate research.

Keywords: diversity; Black accountants; inequity; microaggression; storytelling.

I. INTRODUCTION

Looking back often provides a way to move forward.

—Gretchen Sorin, *Driving While Black: African American Travel and the Road to Civil Rights*

We are grateful to the accounting professionals who participated in this project and were willing to share their stories.

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For years, the American Institute of Certified Public Accountants (AICPA) has promoted diversity, equity, and inclusion (DEI) initiatives to attract and retain underrepresented minorities in public accounting (Drumgo 2019). The largest public accounting firms have also made efforts to promote minority hiring and advancement (Edgley, Sharma, and Anderson-Gough 2016).¹ Despite these efforts, Black professionals remain underrepresented. While individuals identifying as Black currently represent 13 percent of the U.S. population (U.S. Census Bureau 2019), only 4 percent of public accounting firms' professional staff are Black, and only 1 percent of partners identify as Black (AICPA 2019). By 2060, people identifying as White are expected to only represent 44 percent of the U.S. population (Colby and Ortman 2015). Without the successful recruitment and retention of Black and other minority professionals, public accounting firms will look less and less like their clients.

There are several plausible explanations for the underrepresentation of Black public accountants. Among these, Black Americans are underrepresented in higher education, in business-related degrees, and in accounting degrees (Libassi 2018; Violette and Cain 2017; AICPA 2019). Hammond (2002) argues that Black Americans were denied access to accounting education for years and were therefore systematically prevented from taking the CPA exam. Further, while public accounting firms may embrace DEI in their own hiring and retention processes, they have less control over the way their employees are treated by clients. It is also possible that firms' DEI efforts are more talking points than actions.²

Another reason for underrepresentation is that Black professionals may face macro- and microaggressions in the workplace (Gonzalez 2021; Sue and Spanierman 2020). Macroaggressions are policies that create unequal treatment at the institutional level that may exclude Black professionals from public accounting or negatively impact their success (Pierce 1970). For example, Gonzalez (2021) describes how the experience requirement to become a licensed CPA systematically excluded Black accountants from the profession because they could not get hired by CPA firms that believed their clients would not accept a Black public accountant.

Microaggressions are more personal interactions. They are verbal or nonverbal behaviors that casually degrade members of a minority group (Sue 2010; Sue and Spanierman 2020). Because many of us are unaware that our words or actions hurt, microaggressions often go unacknowledged (Sue and Spanierman 2020). Touching a Black woman's hair (with or without permission), or commenting that a Black person is articulate, are examples of racially based microaggressions (Solórzano, Ceja, and Yosso 2000; Sue and Spanierman 2020).

The purpose of this study is to collect personal stories of inequities and microaggressions faced by Black auditors. It is also to gather suggestions about how to improve the retention of Black professionals in public accounting. We do this by interviewing current and former auditors who identify as Black about their experiences while working in teams, interacting with clients, and networking for promotion. Storytelling is our method of communication because unlike the presentation of mere data, it has the power to engage our brains, influence our thoughts, and inspire actions (Peterson 2017; Widrich 2012).

¹ Each of the Big 4 firms has the equivalent of a chief diversity officer. See <https://www.pwc.com/us/en/contacts/s/shannon-schuyler.html>, <https://info.kpmg.us/news-perspectives/people-culture/kpmg-names-elena-richards-chief-diversity-inclusion-officer.html>, https://www.ey.com/en_us/people/karyn-twaronite, and <https://www2.deloitte.com/us/en/pages/about-deloitte/articles/press-releases/deloitte-names-kavitha-prabhakar-chief-dei-officer.html>.

² In support of this notion, Krishnan, Singer, and Zhang (2021) find that despite underrepresented minority audit partners being associated with higher audit quality, they are more likely than their White counterparts to be replaced following a financial restatement.

II. BENEFITS AND CHALLENGES OF DIVERSITY

Diversity is “the distribution of differences among the members of a unit with respect to a common attribute” (Harrison and Klein 2007, 1200). Arguments for diversity include legal compliance, social justice, and business outcomes (Edgley, Sharma, Anderson-Gough, and Robeson 2017). From a social justice perspective, accounting firms serve governmental agencies and reap tax benefits, both of which are funded by the entire citizenry; *ergo*, their employees should be diverse. From a business outcomes perspective, the most diverse public companies are 35 percent more likely to have financial returns above their industry mean (Hunt, Layton, and Prince 2015). Diverse teams focus more on facts, process facts more carefully, and are more innovative (Rock and Grant 2016). In public accounting, diverse teams are promoted as improving collaboration, innovation, and business outcomes (EY 2020).

Despite discrimination being prohibited by the AICPA’s Code of Professional Conduct (Section 1.400.010, available at: <https://www.aicpa.org/research/standards/codeofconduct.html>), a survey conducted in the late 1990s found 49 percent of Black accountants perceived racial bias in their jobs (Weisenfeld and Robinson-Backmon 2001). This bias may be the result of social categorization, which fills the psychological need for positive social identity and may present as microaggressive behaviors (Tajfel, Billig, Bundy, and Flament 1971). Those who share our characteristics (e.g., race, education, religion) are in-group, and others are out-group. In business contexts, social categorization biases have been found to impact how we evaluate others and allocate resources (Taylor and Doria 1981).

III. METHOD

We invited 41 current and former auditors who were either known or referred to the researchers to participate in our study.³ Of these, 15 (37 percent) agreed to be interviewed, and 11 (73 percent) were current auditors.⁴ All of the participants self-identified as Black Americans; one also self-identified as Jamaican. As summarized in Table 1, the participants varied in terms of position, age, firm size, and geography, providing support for the idea that their stories are not specific to these demographic characteristics.⁵

To put the participants at ease, the interviews were conducted one-on-one by a Black academic researcher using videoconferencing technology (e.g., WebEx). All but one participant agreed to have their interview recorded. The interviews were semi-structured. An advantage of this methodology is that although it begins with a set of open-ended questions, it also allows for

³ We believe the benefits of using a convenience sample, like the increased likelihood that participants are willing to share their stories and are honest in sharing when interviewed by someone they trust, offset the lack of independence and possibility of demand effects. In addition, collecting stories (versus quantitative data) reduces the likelihood of demand effects.

⁴ The number of years departed from public accounting ranges from 7 to 19 ($n = 4$).

⁵ We do not assert generalization of the participants’ specific stories to all Black auditors. Rather, our goal was to gather example stories to illustrate the existence of microaggressions in the auditing workplace. Additional research using other methods and broader participant groups is encouraged.

TABLE 1
Demographic Data of the Participants
(n = 15)

	Scale	Number of Participants
Current (n = 11) or Former (n = 4) Position	Staff	4
	Senior	5
	Manager	4
	Partner	2
Age	20 to 30	5
	31 to 40	5
	41 to 50	5
Size of the Public Accounting Firm	Big 4	9
	Top-10	2
	Top-20	4
Firm Geography	South	6
	Mid-Atlantic	5
	Midwest	2
	Northwest	1
	Northeast	1

follow-up questions and elaboration by participants.⁶ The questions, quantitative data, and themes are provided in Table 2.⁷ Not every participant responded to every question.

IV. THE STORIES

Of the 15 participants, only one (7 percent) believed his/her experiences working in teams, working with clients, and networking for promotion were similar to the experiences of his/her non-Black colleagues. Example stories of inequity and microaggressions of the other participants are presented below.

Working in Teams

Of the 15 current or former auditors we interviewed, 14 (93 percent) reported their experiences differed from their non-Black colleagues when working with colleagues, eight (53 percent) reported they are not assigned projects of equal importance, and six (55 percent of non-staff-level participants) reported different experiences supervising others. Common themes were feeling like an outsider, being asked insensitive questions, not having the respect of colleagues, feeling dumped on, and not being given equal opportunities. Any of these could negatively impact audit quality and/or auditor retention by making Black professionals feel uncomfortable asking

⁶ The interview outline was approved by the researchers' Institutional Review Boards. To reduce the likelihood that we made errors in transcribing their stories or took their words out of context, the participants were asked to review an earlier version of this manuscript.

⁷ Responses were independently coded by the researcher conducting the interview and by another researcher. Minor coding differences were easily reconciled.

TABLE 2
Qualitative Data of Participant Responses
(n = 15)

Interview Topic	Open-Ended Questions^a	Number of Participants Indicating “No”	Common Sentiments
Working in Teams	• Do you believe your experiences working with your colleagues are similar to (non-Black) others? If not, how so?	14	<ul style="list-style-type: none"> • Feeling like an outsider • Insensitive questions • Lack of respect from colleagues • Feeling “dumped” on • Not being given equal opportunities
	• Do you believe you are assigned projects of equal importance as your non-Black colleagues? If not, why not?	8	
	• Do you believe your experiences working with those you supervise are similar to others? If not, how so?	6 ^b	
Interacting with Clients	• Do you believe your experiences working with clients are similar to (non-Black) others? If not, how so?	13	<ul style="list-style-type: none"> • Being stereotyped • Insensitive questions • Lack of respect from clients
Networking for Promotion	• Do you believe the criteria upon which your promotions are decided are equal to others? If not, how so?	10	<ul style="list-style-type: none"> • Feeling excluded • Feeling “tokenized” • Lack of mentors
	• Do you believe you receive the same support as your colleagues in pursuing your career goals? If not, how so?	8	
	• Do you feel included in informal, job-related social networks? If not, how so?	10	

^a Not all participants responded to all questions.
^b Not applicable to staff auditors (4 of 15 participants).

questions of their leaders or team members. In turn, this could lead to substandard work creating a negative feedback loop and perpetuating DEI issues. For example, this story was shared by an experienced staff auditor (Big 4, Mid-Atlantic):

Going into the business world and working with people who don't look like me, it was hard to relate. I felt kind of siloed and so didn't really open up. I got my work done and moved on. I think having relationships with your coworkers makes a big difference because we're so team oriented. Not having those relationships my first year made it hard for me to feel comfortable to ask questions, and I think this put me behind the curve in terms of experiences that you need to be successful.

Nearly all the participants, including the men, shared a story about being made to feel different because of their hair. A staff (Big 4, Northwest) described:

I was busy so wasn't straightening my hair. [My supervisor] said my hair was bushy. I remember being so upset and being so ashamed that I had let my hair be frizzy and that it was unprofessional. I had to start using a relaxer again.

Several participants described being made to feel inadequate in other ways as described in this story told by a former senior (Big 4, South):

Although I was identified as a high performer, one of the [White] managers I worked with would undermine my authority. There were [White] team members that joined the firm a year or two after me who he put complete faith in. He was always checking my work, but not theirs.

There are also times when Black public accountants are made to feel their successes are merely the result of reverse discrimination as described by this former partner (Top-10, Midwest):

I had an opportunity to work on a very large client in New York. A colleague said, "The only reason you're going is because you're black and you're a woman." I knew I was picked for the team because I could do the work and responded, "Regardless of what you think, I'm still going and you're not."

Interacting with Clients

Of our participants, 13 (87 percent) shared stories of experiences they believe differ from their non-Black colleagues when working with clients. Common themes were being stereotyped, being asked insensitive questions, and not being respected. These experiences could negatively impact audit quality by making Black professionals feel uncomfortable questioning clients. For example, a senior (Big 4, Mid-Atlantic) shared:

I was a first-year associate so coordinating dinner for the team was kind of my responsibility. It was "tie-Tuesdays"—days when everyone wore a suit and tie. Around six o'clock I let the caterer in the building for set up. As one of the client contacts is leaving for the day, she made a comment like, "I didn't know that security worked late during the week." I was like, "I'm not in security, I'm in accounting." She started to make it an "oops" moment, which is funny because there isn't any security at the site we were working.

A manager (Big 4, South) shared a different stereotyping story from when s/he was a senior:

A [White] manager and I had a meeting with a client's [White] controller. As meetings usually go, we started with a little small talk. The conversation led to discussing politics and the client and other manager ended up having an exchange on the side. Then the controller makes eye contact with me and says, "I'm sorry—it's just that most accountants aren't Democrats"—the implication being that because I'm Black, I'm a Democrat. I know she wouldn't have said it to one of my White colleagues, and it made me very uncomfortable. I didn't know what to say, and the manager just sat there and looked at me but didn't say anything. Four or five years later, the controller and I became closer and joked about it. She apologized and said she really put her foot in her mouth because at the time she had no clue what my political affiliation was.

And a manager (Top-20, South) described:

I've had experiences where clients either take me for granted or they don't think that I'm smart enough to do the job. They would always go to the White person to ask questions, treating them as if they were the manager, even when I'm the manager. Instead of covering for them, I wish my White counterparts and supervisors would tell clients that if they have questions or need anything, go to me.

There are also times when microaggressions are more obvious, as a former senior (Top-10, Midwest) related:

I was a Black woman leading a team of older White men reporting a client issue. A client gentleman, I use that term loosely, called me the N-word in the meeting. Protecting me, a subcontractor-auditor physically put himself between me and the client. [The client-employee was subsequently fired].

Networking for Promotion

As described by one of the participants, "Probably 70 percent of the job and your success is being able to make connections with clients, your colleagues, managers, and partners. It's a very, very social business." Likewise, the results of a 2017 survey suggest 67 percent of Black accountants believe mentoring benefits their careers (Dey, Lim, Little, and Ross 2019).⁸ Of the participants, ten (67 percent) reported experiencing differences in the criteria for promotions, eight (53 percent) reported not having the same support for their career goals as their non-Black colleagues, and ten (67 percent) felt excluded from informal, job-related social networks. Challenges include feeling excluded, feeling tokenized, and having difficulty identifying mentors. As an example, a manager (Top-20, South) said:

At the time, I was the only Black guy in the office, which can be intimidating. Maybe intimidating is not the right word, but it's definitely harder. [Public accounting] is a tough transition because it's hard to make connections with people that don't really share your same life experiences and background. You feel like you have to mute yourself in certain ways because you worry about stereotyping. I don't want to seem aggressive.

While Black public accountants want to be included in non-work social events, they want to feel inclusion is genuine. A former senior (Top-10, Midwest) shared a story about being invited to a partner's home for a group event. Because a relative had recently passed away, she would be unable to attend:

The [White] partner said, "I was really hoping you were going to come so then my neighbor could see that I know Black people." I felt as if he were telling me that if I didn't show up, it would reflect badly on me.

When no one in a supervisory role looks like you, it is hard to visualize being successful. Underrepresentation in accounting starts early. As recently as 2018, only 3 percent of all fulltime faculty in degree-granting postsecondary institutions were Black;⁹ and Brown-Liburd

⁸ Dey and Lim (2021) provide evidence that key factors to obtain high-profile assignments include the professional having access to social networks, ability to establish social networks, and having a mentor to open doors to challenging assignments, all of which are challenging to Black public accountants.

⁹ Data are provided by the National Center for Education Statistics, available at <https://nces.ed.gov/fastfacts/display.asp?id=61>.

and Joe (2020) report that collectively, Black, Hispanic/LatinX, and Native American people comprise fewer than 5 percent of U.S. accounting faculty. These data do not bode well for Black students developing an interest in public accounting careers. A manager (Top-20, South) shared:

I think having Black seniors and managers helps with diversity. Otherwise, it's a vicious cycle of staff turnover. Seniors and managers drive the culture and help retain the incoming staff.

V. ADVICE FROM PARTICIPANTS

Solving the problem of underrepresentation of Black professionals in public accounting requires a focus on both hiring and retention. As suggested by the above stories, microaggressions may play a role in the retention. Hosting a firm party at a pre-Civil War Virginia plantation, an experience shared by one of our participants, is not likely to help retain Black professionals. Not all microaggressions are intentional, making understanding how our words and actions can wound others critical to improving the workplace.

We asked participants to suggest ways their Black colleagues might respond to inequities and microaggressions in public accounting.¹⁰ They responded with advice for both their Black and non-Black colleagues. First, Black professionals should “get comfortable being uncomfortable.” Have tough skin. Because of geography or socio-economic background, some of their non-Black colleagues may have had limited interactions with people who do not look like them. They may, unknowingly, ask offensive questions. Try to give them the benefit of ignorance, not malice. On the other hand, non-Black professionals must remember that “not all Black people are alike. Not all like Rap music or basketball or watch Black television shows.” Like their non-Black colleagues, they have different interests, grew up in different areas of the country, and come from different socio-economic backgrounds.

Second, they suggest their Black colleagues find someone to advocate on their behalf. Because partners and managers are more likely to be White, Black professionals should not limit themselves to seeking out advice from other Black professionals. As described by one of the participants, “You need a Godfather in the workplace, someone who will tell you the truth.” Non-Black professionals should mentor and advocate for Black professionals beyond firm-sponsored programs. You do not have to be Black to mentor a Black professional.

Third, Black professionals should seek out employer-firms with diverse senior leadership teams. “You will always have to work hard to succeed, but you may need to work a little less hard if your firm already has a more inclusive environment.” Non-Black professionals should be cognizant of different forms of inequity. Summarizing stories of five participants, sometimes Black public accountants feel they are overloaded to see if they will break, sometimes good projects are withheld to keep them from succeeding, and sometimes constructive criticism is withheld over fears that suggestions will be perceived as racist.

VI. CONCLUSION

Public accounting is a challenging work environment with long hours, deadlines, rotating team assignments, and high turnover (e.g., [Hermanson, Houston, Stefaniak, and Wilkins 2016](#)). In

¹⁰ The specific questions were: What advice would you give other Blacks about working with others? And, what advice would you give other Blacks about networking to get promoted?

addition to managing these challenges, the stories we collected revealed the unique challenges Black public accountants also face when working in teams, interacting with clients, and networking for promotion.

We hope their stories and suggestions help to advance the DEI initiatives of public accounting firms and lead to increased hiring and retention of all minority accountants. DEI initiatives could include increased recruiting efforts at historically Black colleges and universities (HBCUs),¹¹ monitoring diversity metrics to increase awareness of the potential for unequal treatment, encouraging safe and frank conversations about race issues in the workplace, encouraging employees to report inappropriate client behaviors and acting on those reports, speaking out against racism and other forms of discrimination, and sponsoring diversity-promoting activities (e.g., AAA Diversity Section meeting, AICPA Minority Initiatives Committee meeting).

We also hope our findings are used by academics to stimulate discussions about DEI issues, enhance accounting education, and motivate additional research.

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¹¹ Of the 84 U.S. HBCUs, 66 offer accounting degree programs. Of these institutions, ten are in Alabama, eight are in North Carolina, and five are in Texas. Data are available at <https://hbcu-colleges.com/>.

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