

# News from the Diversity Section



Diversity Section of the American Accounting Association

No. 1, Summer 2004

## President's Message:

*Diversity: A Source of Creativity and Renewal*

Diversity is defined as "difference." The Diversity Section is a manifestation of the academy's desire to embrace differences. When empowered, diversity is an artistic work rich with color, depth, shadows, and perception. Diversity of ideas and vision of the world is what artists bring to a new canvas before they begin to paint. This ultimately provides a synthesis of beauty and perspective not previously experienced. The vision of the founding fathers for this country reflects a synthesis of ideas from sources as diverse as the Magna Carta and Islam. Monet, the great French impressionist, drew much of his inspiration from



*Fred Jacobs,  
President*

the Japanese woodblock prints that hung on the walls throughout his home and, from that inspiration, created something new that continues to enhance our lives. Your Diversity Section presents an opportunity to embrace a rich set of perspectives, inclusive of racial, cultural and ethnic differences. The Section's mission is to be the primary forum for the enhancement and support of diversity in accounting education, research and practice.

How can the academy fully realize this opportunity? I suggest that we begin by building a membership committed to diversity and the benefits associated with it. In early childhood, a complex and changing environment aids our development in ways that influence who we become intellectually, creatively, and socially. Later, during the most productive stages in

life, engaging complex tasks enables us to experience continuous renewal. Perhaps what is good for us early and late in life, is what we need now. The Diversity section will demonstrate the ability of the academy to adapt to a rapidly changing environment, and take on the complex task of inclusiveness in accounting research, education and practice. Join us, please, in this quest!

The Section has been very active in its first year of existence. A web site

<http://aaahq.org/Diversity>

keeps interested parties informed about the Section. Founding members formulated a vision, mission and shared values. Value propositions of community, diversity research, faculty development, partnerships, and infrastructure were developed, along with strategies for achieving the propositions and measures of success of the strategies. Brenda Birkett led a wonderful interactive process to develop strategic plans that will guide future work. Committees were established based on these strategic plans. Action plans, completed this year by committee leaders, are bringing the strategic plans to life. Committees will implement the action plans within the next year, and then we must move on to new strategic initiatives.

We need to accelerate our efforts. We can only achieve this with your energy and enthusiasm. The Section should consider projects that can garner national recognition for its accomplishments. One such project would be raising funds for programs that add value not only to the membership and the AAA, but to society as a whole. In addition to fundraising, we should constantly raise levels of awareness through national and international convocations. Please think "big" with us and merge your interests into the Section today.

## Announcements

- The Newsletter Committee is preparing the Section's Spring Issue. If you would like to contribute ideas or articles for the upcoming Newsletter, please contact Dr. Ola Smith, Newsletter Committee Chairperson at [ola.smith@wmich.edu](mailto:ola.smith@wmich.edu). The Newsletter will focus on an array of topics, including promotion and tenure and ongoing research projects of the Section.

- The Association held its Spring Executive Council Meeting in Sarasota, Florida, on March 6th. The Diversity Section representatives were Harold Little, Research Committee Chairperson (Western Kentucky University) and Ida Robinson-Backmon, Section Vice-Chairperson (University of Baltimore). Congratulations to Dr. Robinson-Backmon who was elected, by the Council, to the 2005 AAA Nominations Committee.

- The Mentoring Committee has posted "Tips and Questions for Multi-Cultural Mentoring" to our webpage. Click on:

[http://aaahq.org/Diversity/mentoring\\_tips.htm](http://aaahq.org/Diversity/mentoring_tips.htm)

to view pointers on how to mentor in a multi-cultural environment.

- REMINDER! Continue to refer new members to the Section. Use the special Diversity Section membership form at:

<http://aaahq.org/Diversity/DiversityCard.pdf>

- Section's Mission: "To be the primary forum for the enhancement and support of diversity in accounting education, research and practice."

## Orlando – AAA Annual Meeting

We have been allocated two sessions, one panel session and one paper session. Additionally, one paper was accepted for Forum. They are as follows:

*Panel Session:* Minority Recruiting in the Profession: Closing The Expectations Gap – Title: The Accounting Career Awareness Program (ACAP): A Proven Means of Attracting Talented Minority Students into Your Accounting Program, by Kevin James, Middle Tennessee State University.

*Paper Session:* Utilizing Diversity in Research to Improve Pedagogy and Reporting:

- "The effect of related financial indicators on investor evaluation of alliances," by Alireza Daneshfar, University of New Haven.

- "Using action research to promote increased learning for educationally disadvantaged students: a critical accounting intervention." Submitted by: C. Richard Baker, University of Massachusetts Dartmouth.

- "An investigation of the non-traditional student:

success in an upper-division undergraduate accounting course-predictors and outcomes assessment," by Susan A. Lynn, University of Baltimore.

*Forum*

- "Multicultural mentoring survey," by Dawn Hukai, University of Wisconsin–River Falls.

## ABO Section Meeting

Representatives from the Diversity Section participated in the annual AAA Accounting Behavior Organizations Section Meeting, October 17, 2003. Cheryl Allen (Morehouse College), Kelly Richmond (NC University at Greensboro), Ida Robinson-Backmon (University of Baltimore), and Cynthia Jackson (Northeastern University) discussed current and future diversity-based behavioral research at one of the Meeting's concurrent panel sessions.

The panel members presented their ideas about researchable questions dealing with recruitment and retention issues that focus on students, faculty and professionals of all categories of under-represented groups. The panel made the following suggestions for research.

- Investigating experiences of subset groups rather than just women and minorities.

- Examining minorities and women in the private sector.

- Evaluating organizational culture issues as they relate to diversity and inclusion.

In addition, the panel suggested using the statistical method of path analysis to investigate relationships among diversity variables and outcomes. It also provided a list of journals that have expressed an interest in publishing diversity-based behavioral research. The panel closed its presentation by stating that results of diversity-based behavioral research have value and that scholarly recognition of this area of research has the potential to make significant contribution to the body of Accounting research.

The session closed with a brainstorming session aimed at developing research topics to be pursued during the next year and presented at the next annual Meeting.

# The Continuum of an Era: Programs of The Minority Initiatives Committee

*An autobiographical perspective on the AICPA- MIC programs*

## The Appointment

Three years ago I was honored to accept an appointment to the Minority Initiatives Committee of the AICPA. The honor was immense because a person whom I admired and respected for many years, Brenda Birkett



Cheryl L. Allen

of Southern University, recommended me for the assignment. The honor was further deepened by my own experiences.

I was 12 years old when the AICPA Council recognized that minorities were not being attracted to or employed by the accounting profession in proportion equal to their representation in society. In response to this challenge, the Minority Initiatives Committee (MIC) was formed to launch a national program to better integrate minorities into the accounting profession. At that time I had never met a CPA, nor did I know what CPA stood for. During the succeeding five year period, my exposure was changed.

During my junior year of high school, I studied bookkeeping. Over the course of the semester, my teacher, Mrs. Green, invited a CPA to speak to our class about careers in accounting. Two things about the speaker impressed me. First, the speaker was a female. Second, she casually mentioned that there were very few women in the profession. I immediately thought to myself, “that means there are even fewer black women in the profession.” So, in one swooping class session I met a CPA, learned what CPA stood for, and more importantly, made the decision to become a CPA.

Recently, while visiting a relative in the hospital, I learned that Mrs. Green was in the room next door. Imagine Mrs. Green’s elation when she learned that I was a CPA and had earned a Ph.D. in accounting. I reveled in the opportunity to remind her that she provided the catalyst that set me on the path to a career in accounting.

## The Structure of the MIC

The 14 member MIC is comprised of representatives from academe, government, industry, leading accounting firms, and minority-owned accounting firms. Five taskforce committees are charged with carrying out

the mission of the MIC: to integrate minorities into the accounting profession to become CPAs and enhance their upward mobility:

1. The *Academic Support and Outreach Taskforce Committee* provides financial incentive awards to outstanding high school graduate and undergraduate minority students to encourage their entry into the profession and passing the CPA exam. Additionally, the task force seeks to form alliances with several colleges and universities that have large minority accounting and business student enrollments, and visit several schools at one host school location to provide AICPA presentations and updates (“cluster school” approach). Committee members often speak before faculty and students to promote visibility and establish mentoring relationships with scholarship recipients through alliances with public accounting firms.

2. The *Awareness and Professional Advancement Taskforce Committee* works in conjunction with AICPA promotional campaigns while recognizing that unique approaches must be developed to address the needs of ethnic minorities. Specific campaigns include: (a) The “Be a Star in Business” ad campaign, (b) Press Releases and/or College Advertisements, (c) Web Site Testimonials, and (d) Organizational Collaborations.

3. The *Faculty Development Taskforce Committee* develops programs specifically related to the development of minority accounting faculty. A long-standing function of committee has been to provide financial assistance to qualified minority Ph.D. faculty who are pursuing terminal degrees in Accounting. Other committee programs focus on and address issues surrounding promotion and tenure as well as continuing professional education for minority faculty members.

4. The *Leadership Development Taskforce Committee* conducts a two and a half day invitational workshop for undergraduate and graduate scholarship recipients and selected leaders of organization alliances. The workshop is designed to strengthen critical business skills including leadership, team building, presentation and communication skills. Students are exposed to CPA role models. The aim is to expand their knowledge of diverse careers in business and accounting, especially for CPAs.

5. The *Residency Taskforce Committee* provides seed funding for summer residency programs (held on a college campus) that acclimate high school students to the college experience and expose them to careers in accounting and business.

MIC members from the academic community are

usually assigned to the faculty development taskforce committee.

### My First Meeting

Several things stand out about my first MIC meeting; but, none is as pointed as the first items on the agenda of the Faculty Development Taskforce Committee (FDT): the planning or discontinuation of the Faculty Summer Seminar (FSS). The original mission of the FSS was to assist accounting faculty at Historically Black Colleges and Universities (HBCUs) in their teaching, curriculum and professional development efforts. Additionally, significant effort was espoused to encourage the participants to pursue a Ph.D. in accounting. At the time of my appointment, the MIC had sponsored 30 Annual Faculty Summer Seminars. I venomously opposed discontinuing this long-standing program! Before I knew it, I was giving testimony about the personal and professional benefits I had derived during the 12 years I had attended the FSS. To its credit, 33 accounting faculty had earned a Ph.D. in accounting and an additional 22 fellows were in various stages of a doctoral program. Initially, I could not fathom the idea of discontinuing the FSS. In my mind, that would simply be a travesty. It was obvious that I would need some convincing. Six months later, I raised my hand in favor of discontinuing the FSS with the understanding that we would replace it with *viable alternatives*.

### What Convinced Me?

Initially, we postponed the vote for a future meeting. This gave me time to reflect and consult with colleagues and friends about the proposition before me. After that first meeting, I realized that I was in the unique position to reflect on the programs of the MIC from both the perspectives of a student and a faculty member.

As a student, I received the AICPA scholarship in my senior year of college. Many of the early seminars focused on the education of HBCU faculty - by increasing the number of Ph.Ds in the classroom at HBCUs. Thus, my professors and many of the pre-Ph.D. Project accounting faculty benefitted from the financial support of the MIC and from attending the FSS. I later became an AICPA doctoral fellow. I owe a tremendous debt to the FSS for providing the role models to assist me through the doctoral process. I recall a special table designated at each FSS for those faculty who were interested in obtaining a Ph.D. The table was attended by the likes of Ruth Harris, one of

the first black women CPAs in the state of Virginia. There, I met Helen Kennedy who completed her Ph.D. at the age of 55. Other notables included Quinton Booker, Joe Boyd, Jean Crawford, and Quiester Craig. These trailblazers had reached the Ph.D. milestone and attended the FSS to encourage and give back to those contemplating this life-changing event. I met my colleagues, the late Henry Efebera, and Cecil Hill at a table at the FSS. Each of us, through the mentoring and financial assistance from the MIC completed the degree requirements for a Ph.D. in accounting. Clearly, the FSS forum afforded us the opportunity to build strong professional and personal relationships. I lamented over whether this would be lost if the program were discontinued.

The challenge before me was to revisit the mission of the taskforce and its application to the new millennium. As this occurred, I recalled the positive results attained since the inception of the FSS. Seventy-six percent of the Ph.D. fellowship recipients have earned a Ph.D. in accounting. Indeed, my accounting professor, Dr. Johnnie L. Clark, was the first black woman to receive a Ph.D. in accounting from the University of Georgia with the support of the MIC. Another result is that minority faculty with Ph.D.'s in accounting began to receive and accept opportunities at majority institutions. Further, many HBCUs are seeking or have AACSB accreditation. The implication is that the development needs related to minority faculty have evolved. Accordingly, it is imperative that we expand our programs to ensure the continued growth and development of minority accounting faculty. Growth requires retention. Faculty retention hinges on promotion and tenure. Thus, the viable alternatives must include the research development needs necessary to provide minority accounting faculty with a better chance of being promoted and receiving tenure. This in turn means continuity and stability for our accounting students - the primary focus of all MIC programs. Ultimately, I came to the conclusion that minority accounting faculty no longer needed the separate forum prescribed by the FSS to obtain the needed skills and exposure for their development and success as an accounting academic.

### The Viable Alternatives

“Viable alternatives” is the pivotal term that led to my decision to vote to discontinue the FSS. Thus, when in the following year I was appointed chair of the FDT, I made the personal commitment to keep the term viable

in the forefront of any discussion. During my first meeting as chair of the FDT, the committee revisited the mission of the FDT. The committee acknowledged that minority faculty played an important role in preparing minority students for the profession. Further, minority accounting professors with CPAs and earned Ph.D.'s serve as role models who can positively influence the career decisions of a college student. Thus, we resolved to propose faculty development programs that focus on the retention of minority faculty whom are CPAs and have earned the Ph.D. in accounting. We further concluded that the newly proposed Faculty Diversity and Initiatives Section of the AAA provided the necessary link to enable the transition of participants from the FSS to the AAA. Thus, in August 2001, Bea Sanders, chair of the AICPA Foundation and George Willie, chair of the MIC met with the leadership of the American Accounting Association to discuss the committee's desire to direct faculty displaced from the Faculty Summer Seminar to the annual AAA conference, and to express support of the newly proposed minority section of the AAA.

As a consequence, Ida Robinson-Backmon, Co-chair of the AAA Faculty Diversity and Initiatives Section, and I began coordinating the transition. The transition culminated when what was to be the 32<sup>nd</sup> FSS was held in conjunction with the 2002 annual conference of the AAA in San Antonio, Texas. Many of the past FSS participants were invited to be sponsored as AICPA delegates of the AAA. Additionally, former FSS participants and current Ph.D. fellows were sponsored to attend a special CPE session designed to address the research and teaching development needs of minority faculty. This year at the 2003 annual conference in Honolulu, Hawaii, a second group of minority faculty were invited and sponsored as AICPA delegates to the AAA

The other viable alternatives initiated are described below:

**Best Paper Award:** To encourage minority accounting faculty to conduct scholarly research, the committee initiated the Best Paper Award. The committee approved to grant up to four \$500 awards to qualified minority faculty who presented their research at a peer-reviewed conference during the one year period beginning 9/1/01 - 8/31/02.

Congratulations to:

- Ruth W. Epps, Gabriel G. Ramirez and Ronald L. Stoltzfus
- Paquita Y. Davis-Friday and Elizabeth A. Gordon •

Kevin L. James

The submission deadline was September 15, 2003 for papers presented during the period 9/1/02 - 8/31/03.

A "**Cluster School**" approach of the University Outreach Programs: The committee realized that certain key elements of the FSS are lost in the "mainstream transition." Issues specific to HBCU institutions still exist. The cluster school approach brings together selected HBCUs and former participating FSS institutions from the same geographical area with the intent to fill the void left by the FSS. Faculty and students from the selected institutions are invited to a host school location for presentations and interaction with AICPA committee members and staff.

We have conducted "cluster school" presentations hosted by Howard University in Washington, DC and Morehouse College in Atlanta, Georgia.

#### Conclusion:

Through the MIC the profession has bolstered some major accomplishments. However, according to recent statistics, plenty of ground remains to be covered. Thus, a naysayer would question the effectiveness of the MIC. However, I submit that the glass that is half empty is also half full. Further, we can measure where we are today relative to 30 years ago when the MIC was first established. However, we can *not* measure where we would be today had the MIC not been established. The MIC programs have been and remain an integral piece to the profession's efforts to attract qualified minority students to the accounting profession.

The MIC must continue to support programs which develop the teaching and research skills of minority accounting faculty to ensure that their accounting programs remain competitive, and provide minority students access to the best and brightest. A caveat to the mission of the Faculty Development Taskforce to encourage Faculty Summer Seminar participants to pursue a Ph.D. in accounting is that minority accounting faculty with Ph.D.'s began to receive and accept opportunities at majority institutions. This phenomenon is seemingly becoming more pervasive. As the pool of minority CPA's with Ph.D.'s grows, the distribution of those choosing HBCU institutions gives me pause for concern. Minority students should not have to attend majority schools to receive exposure to the best and brightest faculty. Thus, it is important for the MIC to continue to support minority faculty and students at HBCUs and other minority granting institutions.

The original intent of this article was not to present

my professional life's story. However, as I began to prepare my comments, it occurred to me that much of my professional life is tied to the AICPA and the mission of the MIC. I am certain that these ties further bound me to respond and remain steadfast in my efforts to serve the MIC. I am completing my final term on the Minority Initiatives Committee, and thus as chair of the Faculty Development Taskforce. This experience has placed me in the position to do for others what had been done for me over the years. It has been a pleasure.

I am comfortable with my vote related to the Faculty Summer Seminar. In my view, although the forum of the FSS was discontinued, the spirit was not lost. Thus, I hope you view this transition, as I do, as a continuum rather than an end.

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