

**AFRICAN AMERICAN HIGH SCHOOL STUDENTS'  
PERCEPTIONS OF ACCOUNTANTS**

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**ABSTRACT**

*This paper investigates the perceptions of accountants held by African American high school seniors. Results indicate that the students had definite perceptions of accountants, some of which may cause them to be reluctant to choose accounting as a college major and subsequent career as a CPA. The 16 personality traits loaded on Norman's Big Five Personality Attributes model and perception comparisons were made between accountants and bankers, marketing managers and stockbrokers. Differences suggest that some attributes of accountants are not favorable. Suggestions for improving recruitment of African Americans to the accounting profession are provided.*

## INTRODUCTION

Finding and retaining qualified staff has been one of the top concerns for accounting firms for quite sometime (Dennis, 2006). Firms also want to diversify their professional staff in order to capitalize on the benefits that workplace diversity can provide. Gerstandt (2009: 4) notes that in the near future “racial and ethnic minorities and women will represent as much as 70% of new entrants into the workforce,” which indicates that firms that are “not good at attracting, engaging and retaining women and people of color need to fix that quickly, or they are going to be competing for a shrinking percentage of the available talent.” He goes on to admonish (2009: 4) that “. . . commitment to workforce diversity is no longer optional.”

Concomitantly, for many years the American Institute of Certified Public Accountants (AICPA) has made concerted efforts to attract African Americans to the accounting profession. Despite these efforts, according to a 2009 study issued by the AICPA (2009: 51), only about 3% of all CPAs are African American. This percentage of African American CPAs has remained constant for a number of years although other minority group representation in the profession has increased during the same time period. Further, the National Association of Black Accountants (NABA) expressed concern about the number of African American accounting graduates who are not pursuing CPA certificates. Questions continue to be raised asking why the recruitment of African American students to the public accounting profession proves to be difficult.

NABA, in conjunction with Howard University’s School of Business Center for Accounting Education, has held an annual CPA Examination Summit since 2007. Their reports indicate that the number of African Americans graduating with degrees in accounting and finance is increasing. However, a corresponding increase in the number of African American CPAs has not been seen. The report of the CPA Examination Summit (2007: 3) indicated key summit participants’ concerns, some of which include generational challenges, a dearth of African American CPA role models, lack of motivation for the need to become a CPA, exam mechanics, preparation at the college/university level, a lack of valuing the CPA credential and lack of reliable data about the problem. One of their recommendations was

to encourage the AICPA to partner with high schools to emphasize the importance of the accounting profession and the AICPA responded by supporting high school outreach programs focusing on minority students. NABA's most recent report (2009: 4) indicated that the number of African American students earning business degrees corresponded with their representation in the population, which is currently about 14%, but only 4% of new hires at major accounting firms were African American.

Prior studies have found that choice of college major is important for all students, but especially for persistence in the case of African Americans (St. John, Hu, Simmons, Carter & Weber, 2004) and that choice of major can result from racial and gender differences (Song & Glick, 2004). Methods used for students to select college majors have previously been studied (Porter & Umbach, 2006; Cohen & Hanno, 1993; Kim Markham & Cangelosi, 2002) and the relationship between vocational choice and personality traits has been investigated (Garcia-Sedeño, Navarro & Menacho, 2009), but little has been done to determine the process of major selection specifically for African American students. Recent evidence (Headlines, 2008) suggests that African Americans are becoming more focused on preparing for careers in business. Given both the AICPA's and NABA's concerns previously indicated, it would seem that African American students may be attracted to business careers, but not necessarily accounting careers.

In general, major selection seems to be driven by many factors, including job availability, earnings potential, interest, and aptitude in the subject matter. Students have many methods for gathering information about potential college majors, one of which may be their perceptions about individuals currently practicing the occupation. Preconceptions about members of occupations may impact a student's decision to enter a particular field (Coate, Mitschow & Schinski, 2003) and it is possible that college students have preconceptions about members of occupations as they begin their academic career. According to Albrecht & Sack (2001: 22), students tend to associate accounting with "money, numbers, math, and taxes," which the authors state "are not positive attributes." They go on to state (2001: 22) that "high school guidance counselors' misunderstanding of the profession, [and] inaccurate definitions of

accounting skills . . . give the impression that accountants are nothing more than scorekeepers.” These preconceptions, or stereotypes, may actually impact a high school student’s decision about choice of college major.

In brief, stereotyping is used to simplify and conserve mental resources. Macrae, Milne and Bodenhausen (1994) suggest that stereotypes are used for filtering, organizing, and remembering information. Certainly, accountants are not without their stereotypical characteristics. Films, short stories and books portray accountants as solitary, anti-social white males who are focused on tracking and minimizing costs (Cory, 1992). Today, this stereotype is not likely to fit most accountants, especially because over half of current accounting graduates are female (AICPA, 2009).

Similarly, African Americans, especially males, are the subjects of stereotyping. According to Jackson and Moore (2008: 848) there are few images of “successful” African Americans and “unintelligible, uneducable and dangerous” are terms often used to describe African American males. They further state (2008: 849) that the “cool-pose culture is a paradigm that depicts African American males as individuals deeply embedded within a subculture valuing standards of coolness and hypermasculinity . . .” It seems that African American females are less likely to suffer from these descriptive terms and in fact have shown an entrepreneurial spirit not matched by their male counterparts (Talking Points, 2009). Additionally, although college enrollment for African American females increased 126 percent between 1976 and 2002, the increase for African American males during the same time period was only 51 percent (Stats Watch, 2007). More recently, McQueen (2010) reported that African American women earn 192 bachelor’s degrees for every 100 earned by African American men.

Despite the growth in African American enrollment in higher education, prominent articles in the *Journal of Accountancy* continue to express concern about a perceived lack of diversity and underrepresentation of African Americans in the accounting profession. Brotherton (2005) profiled the first female African American CPA and tracked the increase in black CPAs over time, but decried the fact that true diversity has not yet been achieved in the profession. Booker (2005) suggested that mentoring, internships and

scholarships could help entice more African Americans to study accounting. He also found that more than half of the students in his study decided to study accounting while still in high school. In addition, Milano (2008) expressed the frustration he felt when he recruited new staff for KPMG LLP in the late 1990s because so few people of color studied business. Results of that frustration included KPMG's implementation of the Ph.D. Project which assists in recruiting minorities into accounting Ph.D. programs. Also, Ross and Traub (2008) brought the findings of the first CPA Examination Summit, held by NABA and Howard University in 2007, to the forefront which stimulated more discussion of this issue. More recently, Flesher and Gabre (2009) described the growth of NABA during its 40 years of existence and its advocacy in opening doors for African American CPAs, yet indicated that underrepresentation of African Americans in the CPA profession still challenges the organization.

In their study, Booker, Hill and Wright (2010) obtained viewpoints of African American accounting majors regarding the 150-hour education requirement. They found support for the 150-hour requirement only from students attending one of two colleges in their study. Although timely and informative, the above referenced studies did not address the information used by African Americans as they made their choice about whether to study accounting in college.

Because many students decide on college majors as early as high school (Booker, 2005), their perceptions of members of the profession may influence their decision about whether to major in accounting. The purpose of this paper is to shed light on African American high school students' perceptions of members of the accounting profession.

## **METHOD**

A semantic differential instrument, similar to that used by Cory, Mullen and Reeves (2010), Cory, Reeves and Beer (2008), Cory and Rezaie (2008), Cory, Kerr and Todd (2007), Cory, Beer, Reeves and Nouyrigat, (2006), Cory, Parzinger and Reeves (2006), Beer and Cory (1996) and Davidson and Etherington (1995), was designed to

gather information about high school students' perceptions of the personality traits of members of four occupations: (1) accountants, (2) bankers, (3) marketing managers and (4) stockbrokers. The additional occupations were selected based on their similarity to those used in prior research (see, for example, Cory, 1992, and Cory, Mullen & Reeves, 2010) and statistics published by the Department of Labor that indicate the majority of business students find jobs in finance, banking, as stockbrokers, and in service areas such as marketing. Although the focus was on the accountant's stereotype, information about the three other occupations was also wanted for comparative purposes. Additionally, it was felt the students in this study should be familiar with these occupations.

Table 1: Definition of Terms  
 First Two Columns Provided to Students  
 Third Column Explains Personality Trait Measured

Term on the Left Side of the Semantic Differential	Term on the Right Side of the Semantic Differential	Personality Trait Measured
1. Cool: Reserved, impersonal, detached, aloof	Warm: Outgoing, kindly, easy-going, participating, likes people	Warmth
2. Concrete Thinker: less intelligent	Abstract Thinker: More intelligent	Intelligence
3. Affected by Feelings: Emotionally less stable, easily annoyed	Emotionally Stable: Faces reality, calm	Emotional Stability
4. Submissive: Humble, mild, easily led, accommodating	Dominant: Assertive, aggressive, stubborn, competitive, bossy	Dominance
5. Sober: Restrained, prudent, taciturn, serious	Enthusiastic: Spontaneous, heedless, expressive, cheerful	Impulsiveness
6. Expedient: Disregards rules, self-indulgent	Conscientious: Conforming, moralistically staid, rule-bound	Conformity
7. Shy: Threat-sensitive, timid, hesitant, intimidated	Bold: Venturesome, uninhibited, can take stress	Boldness
8. Tough-minded: Self-reliant, no-nonsense, rough, realistic	Tender-minded: Sensitive, over-protected, intuitive, refined	Sensitivity
9. Trusting: Accepting conditions, easy to get on with	Suspicious: Hard to fool, distrustful, skeptical	Suspiciousness
10. Practical: Concerned with "down to earth" issues, steady	Imaginative: Absent-minded, absorbed in thought, impractical	Imagination
11. Forthright: Unpretentious, open, genuine, artless	Shrewd: Polished, socially aware, diplomatic, calculating	Shrewdness
12. Self-assured: Secure, feels free of guilt, untroubled, self-satisfied	Apprehensive: Self-blaming, guilt-prone, insecure, worrying	Insecurity
13. Conservative: Respecting traditional ideas	Experimenting: Liberal, critical, open to change	Radicalism
14. Group-oriented: A joiner and sound follower, listens to others	Self-sufficient: Resourceful, prefers own decisions	Self-Sufficiency
15. Undisciplined: Lax, careless of social rules	Following self image: Socially precise, compulsive	Self-Discipline
16. Relaxed: Tranquil, composed, has low drive, not frustrated	Tense: Frustrated, overwrought, has high drive	Tension

The terms for the semantic differential were obtained from the Sixteen Personality Factor (16 PF) Questionnaire (Cattell et al, 1993) which has been used extensively since 1946 to determine individual personality traits (e.g., Garcia- Sedeño et al., 2009). Using factor analysis, Norman (1963) and others were later able to reduce Cattell’s 16 PF to the Big Five factors of personality. In the current study, however, no questionnaire was used to determine personality attributes. Rather, the terms used by the 16 PF to describe one’s personality were used in the semantic differential and factor analysis was later used to determine the five factors of personality for the accountant.

Four high schools located in the Southwestern U.S. were selected for this study. Based on demographic information regarding racial populations in school districts, it was felt that there was a strong likelihood of getting responses from African American students attending these schools. The survey instrument was carefully explained to participants and they were given an opportunity to ask questions prior to completing the questionnaire. A total of 215 usable responses were received, of which 98 (46%) were completed by African Americans.

The sample was comprised of more females (57) than males (41). Every student in the sample, except for two females and two males, expected to attend college. A total of 17 college-bound students planned to major in business (10 male and 7 female), 66 planned to major in something other than business and the remaining 11 had not yet chosen a college major.

Students were presented with pairs of personality traits, based on the 16 PF questionnaire, which could be descriptive of a member of each of the four occupations. Each pair of terms was separated by a seven-line measuring stick and students chose which of each pair of words they felt was more descriptive of a member of the occupation indicated. Students were told to think of a member of the respective occupation and then to place a mark between each pair of descriptive terms, based on the strength of the member's association with the term. For example, the terms "Aggressive" and "Timid" were presented to the students in the following format:

Fairly	Very	Very	Fairly	Slightly	Neither	Slightly
Aggressive		Timid				

If the term on the left was selected, the response was coded -3, -2 or -1, based on the strength indicated (i.e., very, fairly or slightly, respectively) and 3, 2 or 1 if the term on the right was selected, again based on the strength indicated (i.e., very, fairly or slightly, respectively). If the response was "neither," the response was coded as a zero. The terms and coding methods were those used by Cory, Reeves and Beer (2008). The last comparison asked the students to indicate whether they thought a member of the occupation was more



likely to be male, female or neither. The first two columns of Table 1 indicate the terms and definitions that were provided to the students on each page of the survey. The third column in Table 1, which was not provided to the students, describes the personality trait being measured in each instance by Cattell's 16 PF questionnaire (Garcia-Sedeño, et al., 2009).

## **RESULTS**

T-scores were computed to determine whether any attributes were statistically different from zero. Results are presented in Table 2. Of the total 68 comparisons made for members of the four occupations, 22 were statistically significant. Notably, 11 of those were for members of the accounting profession. It appears that African American high school students have definite perceptions about accountants, more so than for members of any of the other professions in the study. Of the 17 comparisons made, 11 (65%) for accountants are statistically significant, four (24%) for bankers, five (29%) for marketing managers and only two (12%) for stockbrokers. The high school students felt that accountants were abstract thinkers, emotionally stable, dominant, conscientious, bold, tough-minded, practical, self-assured, conservative, self-sufficient, and following self-image. They did not believe that a member of the accounting profession was more likely to be male or female. According to the definitions, members of the accounting profession generally fared well with the students' descriptions. For example, they were described as abstract thinkers, which indicates the students thought they were "more intelligent."

Table 2  
Results for Student's t-test  
Attributes

Attributes	Accountant	Banker	Marketing Manager	Stockbroker
1. Cool/Warm	-0.41	-1.16	-0.84	-1.94
2. <u>Concrete Thinker/Abstract Thinker</u>	***5.24	1.57	1.41	0.51
3. <u>Affected by Feelings/Emotionally Stable</u>	**3.70	***4.28	0.78	-0.88
4. <u>Submissive/Dominant</u>	**3.88	1.06	1.61	0.00
5. <u>Sober/Enthusiastic</u>	-1.32	-0.28	0.52	1.46
6. <u>Expedient/Conscientious</u>	***4.30	1.48	*2.43	0.22
7. <u>Shy/Bold</u>	**3.91	1.74	*2.68	*2.71
8. <u>Tough-minded/Tender-minded</u>	*-2.74	*-1.96	*-2.48	-0.43
9. <u>Trusting/Suspicious</u>	-0.57	-1.92	0.17	0.36
10. <u>Practical/Imaginative</u>	*-2.66	-1.89	-0.76	0.07
11. <u>Forthright/Shrewd</u>	0.67	1.25	0.34	0.89
12. <u>Self-assured/Apprehensive</u>	*-2.47	**-3.36	1.27	-0.33
13. <u>Conservative/Experimenting</u>	**-3.80	-1.79	0.67	-0.49
14. <u>Group-oriented/Self-sufficient</u>	***4.56	1.51	*-1.98	0.72
15. <u>Undisciplined/Following Self Image</u>	***4.31	**3.55	0.74	1.66
16. <u>Relaxed/Tense</u>	0.59	-1.24	1.02	0.87
17. <u>Female/Male</u>	0.00	0.00	*2.69	***4.62

\*\*\*significant at < 1%

\*\*significant at 1%

\*significant at 5%

Note: A positive t-score indicates African American students felt the term on the right side was more descriptive of a member of the occupation. The dominant terms are underlined.

The students felt that bankers were emotionally stable, tough-minded, self-assured, and following self image and did not feel that a banker was more likely to be male or female. They felt that a marketing manager was more likely to be conscientious, bold, tough-minded, group-oriented and male. The students felt that stockbrokers were bold and also more likely to be male.

At this point, factor analysis was used to determine whether the accountant's personality traits could be reduced to five factors, in accordance with Norman (1963). A principal components factor analysis was completed for the accountant and rotated to improve interpretability of the factors (Pedhazur & Schmelkin 1991). All five resulting factors have an eigenvalue of at least 1.0 and are composed of traits that load at least at the .55 level. All traits loaded on factors

and no trait loaded on more than one. The factors are shown in Table 3. The five factors are generally described as (1) Agreeableness, which includes traits such as trust, altruism, kindness and affection, (2) Conscientiousness, which includes traits relating to levels of organization and thoroughness, (3) Neuroticism, which includes traits that relate to emotional stability, anxiety and moodiness, (4) Openness, which includes traits relating to wide or narrow interests, and being imaginative and insightful, and (5) Extraversion, which relate to excitability, sociability and assertiveness. The results in Table 3 are logically consistent with Norman's five personality attribute factor model.

The final step in this analysis was to determine whether the means for each factor were significantly different from zero. Based on absolute value of factor means, the five factors, in order of dominance, are Agreeableness, Conscientiousness, Neuroticism, Openness and Extraversion. Factors 1 (Agreeableness), 2 (Conscientiousness), and 3 (Neuroticism) were each statistically different from zero. Consequently, the respondents felt that the first three factors, which were all statistically different from zero, were the strongest personality traits for accountants.

Table 3  
Factors for Accountant's Personality Traits

PF/Personality Trait Measured from Table 1	Factor	Description	End Points of Personality Trait	Factor Mean	t-Score
1/Warmth	1	Agreeableness	Disagreeable-- Agreeable	1.7089	**3.65
6/Conformity	1				
11/Shrewdness	1				
14/Self-sufficiency	1				
4/Dominance	2	Conscientiousness	Disorganized-- Conscientious	1.6316	***4.60
15/Self-Discipline	2				
16/Tension	2				
8/Sensitivity	3	Neuroticism	Calm/Relaxed— Nervous/High Strung	-0.7922	*-1.96
9/Suspiciousness	3				
12/Insecurity	3				
2/Intelligence	4	Openness	Closed-Minded—Open to New Experiences	0.3875	0.83
3/Emotional Stability	4				
10/Imagination	4				
13/Radicalism	4				
5/Impulsiveness	5	Extraversion	Introverted--Extraverted	0.2805	1.01
7/Boldness	5				

\*significant at 5%

\*\*significant at 1%

\*\*\*significant at <.1%

The next step was to compare the accountant's attributes with those of the other three professions in the study. The results of t-tests are presented in Table 4. Of the 51 comparisons made, a total of 24 are statistically significant. Accountants were most different from stockbrokers (11 differences), then marketing managers (9 differences) and then bankers (4 differences). Students felt that accountants were more abstract thinkers, more conscientious, more conservative and more self-sufficient than members of any of the other three professions, and more emotionally stable, practical, self-assured, and more likely to follow self image than marketing managers and stockbrokers. Accountants were also felt to be more dominant and more sober than stockbrokers. Finally, the students felt that an accountant was more likely to be female than was a marketing manager or a stockbroker.

Table 4  
Results for Student's t-test  
Accountant's Attributes Compared with Other Professions

Attributes: Accountant compared with	Banker	Marketing Manager	Stockbroker
1. Cool/Warm	0.85	0.10	1.27
2. Concrete Thinker/ <u>Abstract Thinker</u>	**3.29	**3.59	**3.58
3. Affected by Feelings/ <u>Emotionally Stable</u>	0.00	*2.15	**3.09
4. Submissive/ <u>Dominant</u>	1.58	1.66	**3.45
5. Sober/ <u>Enthusiastic</u>	-1.44	-1.89	*-2.17
6. Expedient/ <u>Conscientious</u>	**3.10	*1.97	**3.56
7. Shy/ <u>Bold</u>	0.12	0.17	0.43
8. Tough-minded/ <u>Tender-minded</u>	-0.83	-0.51	-1.80
9. Trusting/ <u>Suspicious</u>	0.71	-0.10	-0.73
10. Practical/ <u>Imaginative</u>	-1.57	*-2.06	*-2.16
11. Forthright/ <u>Shrewd</u>	-0.78	0.32	0.23
12. <u>Self-assured</u> / <u>Apprehensive</u>	0.78	**3.80	**2.67
13. <u>Conservative</u> / <u>Experimenting</u>	*-2.26	**3.16	**2.85
14. Group-oriented/ <u>Self-sufficient</u>	*1.99	***4.43	**3.79
15. Undisciplined/ <u>Following Self Image</u>	0.75	**3.47	*2.36
16. Relaxed/ <u>Tense</u>	1.73	0.44	-0.21
17. <u>Female</u> / <u>Male</u>	-0.50	*-2.08	***-4.17

\*\*\*significant at < 1%

\*\*significant at 1%

\*significant at 5%

Note: For items 1 through 16, a positive t-score indicates African American students felt the term on the right side was more descriptive for accountants than the occupation to which accountants are being compared. For item 17 (gender) the negative t-scores indicates that the African American students felt an accountant is more likely to be female than is marketing manager or stockbroker. The dominant term is underlined.

## DISCUSSION

According to the results presented in Table 2, the attributes African American students associated with accountants are fairly positive. They feel that accountants are

- (1) abstract thinkers (more intelligent)
- (2) emotionally stable (faces reality, calm)
- (3) dominant (assertive, aggressive, stubborn, competitive, bossy)

- (4) conscientious (conforming, moralistically staid, rule-bound)
- (5) bold (venturesome, uninhibited, can take stress)
- (6) tough-minded (self-reliant, no-nonsense, rough, realistic)
- (7) practical (concerned with “down to earth” issues, steady)
- (8) self-assured (secure, feels free of guilt, untroubled, self-satisfied)
- (9) conservative (respecting traditional ideas)
- (10) self sufficient (resourceful, prefers own decisions) and
- (11) following of self image (socially precise, compulsive)

Notably, the students felt that the accounting profession is also completely gender-neutral. However, some of these preconceptions may deter high school students from considering an accounting major as they near that decision point in their academic career. For example, a high school student may not feel that he or she wants to join a profession where members are “assertive, aggressive, stubborn, competitive, bossy, conforming, moralistically staid, rule-bound, socially precise and compulsive.”

Information provided in Table 3 indicates that all of the 16 PFs loaded on five personality factors, which substantially agrees with Norman’s (1963) factoring results. Thus, reducing results using Cattell’s 16 PF to Norman’s Big Five factors of personality was successful.

Accountants also fared well in comparison with members of the other occupations in the study. Referring to Table 4, African American students felt that accountants are more

- (1) abstract thinkers (intelligent), conscientious (conforming, moralistically staid, and rule-bound), conservative (respecting traditional ideas) and self sufficient (resourceful, prefers own decisions) than bankers, marketing managers or stockbrokers
- (2) emotionally stable (faces reality, calm), practical (concerned with “down to earth” issues, steady), self-assured (secure, feels free of guilt, untroubled, self-satisfied), and following of self image (socially precise, compulsive) than marketing managers or stockbrokers, and
- (3) dominant (assertive, aggressive, stubborn, competitive, bossy) and sober (restrained, prudent, taciturn, serious) than stockbrokers.

Accountants were also more likely to be female than were marketing managers or stockbrokers. Although the high school students were favorable in some comparisons (e.g., accountants were perceived as more intelligent than members of all of the other three occupations), they were unfavorable in others (e.g. accountants were also perceived as being more conforming, moralistically staid and rule-bound than members of all of the other three occupations). Additionally, accountants were perceived to be more socially precise and compulsive than marketing managers or stockbrokers. These are descriptions that might cause a high school student to choose a business major other than accounting.

It is apparent that in spite of the concerted attempts by the AICPA and other organizations to attract African Americans to the accounting profession, recruitment continues to be difficult, and shows no improvement. Therefore, it is time to consider alternative approaches to existing efforts, and to consider brand new efforts altogether.

One of the attempts offered thus far is to begin recruitment of students as they become juniors or seniors in high school. If in fact, this is the time when students make decisions about their college major, it would make better sense to expose students to the accounting profession and to African American CPAs much earlier in their schooling, perhaps the eighth or ninth grade. This exposure needs to be more meaningful than vacuous career days attended by the larger CPA firms. Most accounting graduates do not begin their employment with a national public accounting firm. Hence, members of firms of all sizes need to participate in recruiting programs. Some ideas include requiring active NABA members to perform a minimum number of community service hours each year and to serve as role models for students. These hours could be earned by exposing students to the profession by way of office visits, participating in student internships and shadowing programs.

Further, even short-term opportunities for exposure to the business environment and culture in accounting firms could be a positive influence on students' ultimate decision in choice of college major. For example, two, three or four weeks of work experience in the accounting arena could stimulate interest in the profession. In addition, members of NABA should consider partaking in programs

such as Junior Achievement. This program allows volunteers to teach students about their profession through weekly lessons at targeted schools. For the year 2008-2009, which is the most recent information available, Junior Achievement statistics show that 35.2% of students served come from urban schools, with 20.4% of these students being African American middle school students (Junior Achievement, 2010). Efforts from NABA volunteers in Junior Achievement would, at the minimum, bring about more contact with targeted students.

Recommendations like these would serve to empower students by exposing them to African American CPAs at an earlier age, which could bring more interest in, knowledge of and enthusiasm for the profession, ultimately assisting in shattering negative aspects of the accountant's stereotype, and educating African American students as to the benefits of choosing accounting as a major and becoming a CPA.



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