







CPA EXAMINATION SUMMIT — INSIGHTS INTO INCREASING THE NUMBER OF AFRICAN AMERICAN CPAS = = = = = =

The Howard University School of Business Center for Accounting Education (CAE) and the National Association of Black Accountants (NABA) co-sponsored a one-day CPA Examination Summit during the NABA 2007 annual conference in Philadelphia. The purpose of the Summit was to explore the perception that increasing numbers of African Americans are neither sitting for nor passing the CPA examination, and therefore not becoming CPAs. Given the increasing need for CPAs in the public and private sectors, the slow increase in the number of CPAs overall is cause for concern, but especially so when that number is evaluated by race and ethnicity.

The week following the Summit, CAE sponsored its 3rd Annual Leadership Skills Development Program - We're About Success! at the Dulles Airport Marriott in Virginia. In attendance was over 100 young African American public accounting professionals. Given the rich dialogue among the target audience, some of their insights and comments are also reflected in these Summit proceedings.

Statement of the Problem

In an article appearing in the summer 2006 Pennsylvania CPA Journal by J. Andrew Weidman, CPA, entitled "Are We Failing the Exam?", the problem facing the profession as a whole was stated very clearly.

"Although there are more college students studying accounting, many graduates are not pursuing their CPA certificates. It isn't as if accounting students aren't willing to put in the extra effort it takes to attain the CPA designation. In 2004, the number of accounting students receiving master's degrees jumped 5.4 percent. Career goals and time constraints, however, are cited as reasons keeping graduates from seeking CPA certificates. Numerous articles have been written on this subject, and I have spoken to many colleagues regarding this issue. I have come to the conclusion that there are three reasons why recent graduates are not taking the exam:

- ▲ *Not enough time, specifically time to* prepare for the exam
- ▲ The change to the computerized exam
- ▲ Accounting graduates do not believe certification is important; that it is aligned with their career goals

No matter what some CPA executives might believe, time is a critical issue when it comes to the dismal exam turnout."

According to a 2004 study issued by the American Institute of Certified Public Accountants (AICPA)¹, the number of African American CPAs represents only 3% of all CPAs. This percentage has remained constant for several years while the percentage of CPAs in the other minority groups appears to have increased steadily. The percentages of Asian/Pacific Islanders (12%) and Hispanics or Latinos (8%) have increased, while the percentage of African Americans (3%) has remained steady. The number of African Americans graduating with degrees in accounting and finance is increasing, but the number of African

The number of African Americans PA membership is minority, only 1% of them are graduating with degrees in accounting and finance is increasing, but the number of African American CPAs isn't.

American CPAs isn't. Although 7% of the AIC-African American; and while there is concern about the challenges in quantifying CPAs, especially by race, the trend itself is alarming.

Intent of the Summit

On June 22, 2007 NABA and CAE co-sponsored the CPA Examination Summit, which convened during NABA's Annual Conference. The focus of this Summit was to specifically explore why an increasing number of African Americans are

not sitting for nor passing the CPA examination, and therefore not becoming CPAs. Given the potential breadth of the solution, participants from public accounting, industry, academia, CPA exam preparation companies, state societies and professional associations were invited to the Summit to share their

perspectives. Approximately 45 individuals participated (see **Appendix A**). Young African American professionals were well represented at the Summit through interviews and focus groups. The goal was to both examine this complex and multi-faceted problem as well as tap into the collective knowledge of the attendees to find the basis for workable solutions.

Prior to the Summit, telephone interviews were held with approximately 16 invitees to the Summit. The notes from the interviews with these invitees including their proposed solutions are found in **Appendix B**.

Process Followed During the Summit

Listed at the right are the top concerns identified by the collective Summit attendees. Solutions for each are also presented. The process invited participants to identify their key concerns, best practices and things that they wished they'd done. After the concerns were identified, they were prioritized by the entire Summit. Those presented at the right were the concerns that received the most votes among all participants. Mixed groups then worked on solutions. Although each participant group acknowledged key improvements that could be addressed and implemented without delay, building a model for accountability and ownership was challenging given the loose affiliation of those in attendance.

KEY PARTICIPANTS' CONCERNS = = =

- ▲ Generational Challenges
- ▲ Dearth of African-American CPA Role Models
- ▲ Lack of Motivation or the Need to Become a CPA
- ▲ Exam Mechanics
- ▲ Preparation at the College/University Level
- ▲ Lack of Valuing the CPA Credential
- ▲ Lack of Reliable Data about the Problem

Please note that all of the concerns and solutions were specifically identified for African Americans, although these solutions could impact the broader population.

Generational Challenges

There is clearly a challenge of understanding the motivation of the newly entering generation in the workforce (i.e., the Millennials or Generation Y, born between 1980 and 2000). For traditionalists and Baby Boomers, the CPA certification was accepted as simply required to get ahead. The perceived value of the license appears to fall with the successive generations (Generation X and Millennials). The challenge is not simply to encourage those already in the profession to study for and take the exam; it is a larger challenge of generating interest in and commitment to the profession.

As the workforce shrinks and the demand increases for people in accounting, it will be even more critical and challenging to be able to appeal directly to the youngest generations. The Greater Washington Board of Trade recently conducted a study in the Washington metropolitan region that showed an anticipated demand for 28,000 accountants and management analysts over the next seven years, while local colleges

and universities graduated about 1,060 individuals with bachelors or masters degrees in accounting. In 2007 alone, there are 700 accounting jobs in the DC metropolitan area left unfilled². The same can easily be said about any of the other major metropolitan areas throughout the country.

Once an entry-level worker has graduated with a degree in accounting, the pathway to success isn't simply to work for two years, take the CPA exam, and become a manager and ultimately a partner. The number of options for success available to them today appears to be much broader than for those of prior generations: The challenge is not simply to encourage those already in the profession to study for and take the exam; it is a larger challenge of generating interest in and commitment to the profession.













- ▲ There is a strong pull to industries without licensing requirements or to other fields with other certifications, i.e., internal audit, forensic auditing, information technology, etc. To some, these certifications appear easier to obtain.
- The finance world is drawing more young people out of accounting with larger salary offers, and getting an MBA appears to be easier than a CPA.
- A Based on the small numbers of African American partners and other senior executives in public accounting firms (less than one percent), there is a perception of restricted access to partnership opportunities and leadership positions. There is little incentive to go through the rigors of the exam, when the general perception is that ultimately they will be denied access to the top.
- Many young people have grown up in financially easier circumstances than their parents, and may expect to benefit from their parents' savings. Therefore, they may be even less motivated to take on the difficult challenge of studying for and passing the exam.
- ▲ Finally, many in the younger generations seem concerned with the immediate relevancy of their work, and may feel turned off to the profession overall, and the rigorous exam in particular, by the challenging and redundant work available to entry-level accountants in the wake of Sarbanes-Oxley. They do not see the exciting work available to them in the long term as CPAs.

Addressing the Generational Issue

There were a number of overall recommendations to address the larger issue of getting young African Americans interested in the profession. Some of the key messages that Summit attendees felt must be communicated are that one's education is not complete, nor is one truly a "professional," until he or she is appropriately credentialed, and that the CPA is the most important credential to the accountant. Other recommendations included:

- ▲ Increase the visibility and viability of the profession with the younger generations.
- A Hire a PR firm to target media outlets such as magazines popular with African Americans, public service announcements on relevant TV programs, and conduct Internet marketing campaigns.
- Widen the high school and college marketing of the accounting industry to drive home the message that the CPA is the same as being board-certified for a physician, or passing the bar exam for a lawyer.
- ▲ Target high school counselors to provide greater visibility for the profession and the license in schools. This means addressing the relevant forums for counselors and investing in targeted marketing.
- ▲ Increase understanding of the profession at the middle and high school levels through continued outreach by the various professional groups, public accountants and those in industry. This can be done through short, relevant multi-media approaches that demonstrate an understanding of the values of this age group, and make the CPA synonymous with the profession.

Dearth of African American CPA Role Models

There continues to be a general lack of African American CPA role models in African American communities, and as such, having a CPA isn't perceived to be a bellwether for "making it professionally." There are enough successful and recognized African American doctors and lawyers to convey an image of what a successful African American professional does, and how he or she lives — but CPAs are generally not part of this perception.

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One particularly challenging aspect of the relatively few successful African American CPAs is their apparent lack of willingness to serve as role models in the African American community. Once individuals have achieved a high level of success in public accounting or industry, they may not want to leverage their status by doing outreach, speaking in underserved communities, or participating in networking events to support

African American professionals — perhaps because of a perceived association with a group that isn't seen as successful.

To address these issues, attendees recommended that:

- ▲ The AICPA and state societies should increase African American board membership to at least 10% in leadership roles.
- ▲ The AICPA and state societies should attract African American professionals for leadership positions.
- Universities including Historically Black Colleges and Universities (HBCUs) should develop enhanced relationships or partnerships with each other to reinforce the importance of the exam during academic preparation.
- ▲ NABA, the AICPA and state societies should personally invite prominent African American CPAs to participate in industry-wide promotional activities.

Lack of Motivation or the Need to Become a CPA

A number of Summit participants identified fear of failure as a reason that may prevent young African American professionals from even registering for the exam. This fear may be more specific to African Americans than other groups, because of the tendency to internalize the negative imaging and stereo-

types from the media. Procrastination and apathy were also identified as issues, resulting from fear, a lack of perceived value for the credential, or the sense that, having overcome the hurdles of graduation and pursuing job offers, the individual has enough pressure for the moment, and wants to get on with his or her life and career. These issues, combined with insufficient "programming" from colleges and universities on the importance of the exam to professional success, and the very busy schedules of staff accountants, make motivation to register and study challenging.

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The participants at CAE's We're About Success! program, held the week after

the Summit, were asked: "To what extent is fear of failure a factor in your willingness to take the exam?" The breakdown of those who responded was: Never or Rarely, 43%; Somewhat, 24%; Often, 20%; and Continually, 13%.

Several other questions were asked that shed additional light on this challenge:

Are people rewarded for passing the exam?

▲ 61% responded yes

What type of reward is offered by your employer for obtaining your CPA?

- ▲ 60% One time bonus
- ▲ 41% Increase in basic pay
- ▲ 2% Time off

To what extent do these rewards motivate you?

- ▲ 32% Somewhat
- ▲ 28% Often
- ▲ 25% Continually

To what extent are you encouraged to take the exam by your firm?

▲ 98% responded that they are

To what extent are you supported in studying for the exam by your firm?

▲ 88% responded that they are













To address these issues, attendees felt that firms should:

- Assign a CPA mentor for all new hires and offer to pay for CPA review courses as well as pay the fees for candidates to sit for the exam the first time they take it. Don't wait until the employee passes the exam to reimburse.
- Provide a bonus/increase in pay upon the successful completion of the exam.
- Encourage minorities to take the exam through existing minority structures such as affinity groups and networks.
- Create incentive programs to encourage candidates to sit and pass the exam within 18 months after receiving their degree.

- Learn more about internalized oppression, and what can be done to enhance imprinting positive images of African American professionals.
- Proactively track employee progress toward passing the exam.
- Incorporate passing the exam into the annual review process and aggressively monitor candidates' progress.
- Give candidates work-study time to prepare for the exam, and time-off to sit for the exam.
- ▲ Provide recognition for new CPAs.

Exam Mechanics

There was extensive dialogue about the merits and challenges of the 150-hour requirement to sit for the CPA exam. After lengthy discussion, it was determined that it wasn't within the purview of this group to address the requirement itself. Rather, attendees looked at best practices among the states to find ways to maintain the interest and motivation of those currently working toward the requirement. To address this issue, AICPA should:

▲ Consider enacting uniform standards across all states allowing students to take the exam with 120 hours and a bachelor's degree, and then becoming licensed upon completion of the 150 hours and the passing of the four parts of the exam.

Preparation at the College/University Level

Not all faculty who teach prospective accounting graduates are CPA-certified, nor should they be CPAs. However, there was a sense among the participants that if more faculty could speak from their own experience with the exam itself, and the value of the CPA credential, they would reinforce sitting for the CPA exam in the business school curricula, weave into classrooms examples from the exam, and offer targeted exam prep programs in the business schools.

The survey question pertaining to this area was, "To what extent did your college professors emphasize the importance of achieving the CPA?" The breakdown of those who responded was: Never or Rarely, 14%; Somewhat, 15%; Often, 27%; and Continually, 44%.

To address this issue, participants recommended that colleges and universities:

- ▲ Focus faculty recruitment on increasing the number of CPA faculty members.

 Incorporate CPA examination coaching courses into the curriculum as electives and encourage s
- Encourage and offer incentives to existing faculty without CPAs to take the exam.
- Provide incentives for professors whose students pass the exam after graduation.
- Increase visibility of CPA programmatic activities though student organizations and other professional organizations.
- Provide information to the parents of students to increase their knowledge of the accounting profession and the importance of the CPA.
- Incorporate CPA examination coaching courses into the curriculum as electives and encourage students to take the exam prior to graduating or immediately after.
- Set as an objective of the schools accounting program, the preparation of their graduates to take and pass the CPA exam.
- Measure the trends among candidates who graduate and successfully pass the exam, and learn from their approaches. Pass this knowledge on to current students.

Lack of Valuing the CPA Credential

The participants recognized the special influence that NABA can have by drawing more attention to those members who are credentialed, and by emphasizing the CPA credential's importance to the next generation of NABA members. They believed NABA could do more on this issue based on its low number of CPA members, which approximates 23% of its professional members.

To address this issue, Summit attendees recommended that NABA:

- ▲ Endorse special recognition for all CPAs in NABA.
- ▲ Track the progress of all scholarship winners toward becoming CPAs and encourage them in their effort.
- ▲ Incorporate the cost of the CPA preparation and exam into NABA scholarships.
- Recognize all new CPAs at NABA national conventions and at chapter dinners.
- Support the creation of the Founder's Circle, to recognize NABA members who are CPAs.
- ▲ Establish a CPA track at NABA's regional conferences and national convention.
- ▲ Keep membership up-to-date on state requirements.
- Help to develop and maintain strong test taking skills for its membership.
- Develop a formal CPA mentorship program to target individuals preparing for the exams, and also those who are candidates for the exam and perhaps haven't registered.

Lack of Reliable Data about the Problem

There was clear recognition among participants of the dearth of reliable data on the number of African Americans who are CPAs, as well as those who take the exam, pass and graduate with degrees in accounting. The poor data makes it very challenging to create a strong value proposition for investing in any of the recommended next steps; because of a lack of clarity on the extent of the problem, it is difficult to say whether the problem is relevant only to African Americans, or to all young accountants. There needs to be greater energy put forth to gather accurate data metrics on this subject.

To address this issue, attendees recommended that:

- ▲ The AICPA and state societies should develop and publish demographic surveys of CPAs to collect more reliable data and establish a baseline.
- ▲ The AICPA and/or state societies or some other appropriate organization should endorse partnerships between business school administrators and professors to track which graduates sit and pass the CPA Exam. This information is critical for tracking and ranking success rates among business schools in the profession, which would be helpful both for incoming students as well as recruiters.

Key Improvements: "Low-Hanging Fruit"

One of the challenges with implementing many of the proposed solutions is that some are longer-term efforts that required focus, resources and accountability, and they cross many lines of responsibilities between the groups represented at the meeting. The conversation at the end of the day attempted to

identify which solutions among those presented, and additional solutions, could be targeted immediately by those in the room to begin making a pointed difference. Additional key improvements by participants are provided in **Appendix C**. The 'low-hanging fruit' identified by the Summit participants are:

A lack of clarity on the extent of the problem makes it difficult to say whether it is relevant only to African Americans, or to all young accountants.













- ▲ The AICPA should take the lead in gathering and publishing current data around this problem, however, NABA, state societies, etc should also do a better job of gathering and publishing this type of information.
- Partner with high schools to emphasize the importance of the accounting profession and the CPA exam in particular.
 - Address this topic at the college level as well during career fairs and in conjunction with career management offices.
- ▲ Leverage scholarships to create awareness about the importance of the credential.
 - Get a commitment from scholarship recipients that stipulates that they will endeavor to become a Certified Public Accountant.
 - ▲ Monitor the progress of each recipient.
 - Require that recipients then recruit two additional applicants.
- ▲ Identify public relations opportunities, perhaps through magazines such as *Black Enterprise*, *DiversityInc* and other college publications.
 - ▲ As participants, make sure that we respond to survey or interview inquiries from these media venues, giving the profession greater exposure.
 - NABA should highlight CPAs through this media.
 - All participants should promote the value of the CPA as a career path to younger generations, both in person and through media.
 - ▲ Leverage opportunities to bridge relationships with organizations that can give the profession broader exposure in addition to foundation money for PR campaigns, surveys, etc. (such as the DiversityInc Foundation).

- ▲ Use ACAP and similar modules to keep students engaged in the industry. Look to other organizations such as ACAP and Inroads to continue exposing young people to the industry.
- Create a task force of participants to bring more funding into the industry specifically targeted to address this issue.
- Accounting firms should be more aggressive in supporting their new hires efforts to take and pass the CPA Examination by:
 - ▲ Tracking employee progress
 - Incorporating passing the CPA into the annual review process and aggressively monitoring candidates' progress
 - ▲ Giving candidates work study time to prepare and time-off to sit for the exam
 - ▲ Providing recognition for new CPAs
 - Paying fees for CPA candidates to take the exam
 - Providing bonus or pay increase if an employee becomes a CPA 18 months after joining the firm

The summit participants did not always address who should take ownership of the "low hanging fruit". This was left to each organization represented to decide on the steps they can immediately implement.

Next Steps

Given the focus of our discussions on establishing a concrete process, the Summit concluded by asking participants for their ideas on how to proceed. There was initial agreement that the Summit's discussions represent the beginning of a long-term planning process that will involve and impact institutions, accounting firms, associations, societies and academia. In order to move the process forward, there will need to be ownership of the issue, which will likely require hiring someone who 'lives and breathes' the solutions. This individual could either be a loaned executive from one of the participating organizations, or be hired through one of the institutions and be funded through contributions from the participating organizations, primarily the public accounting firms.

The next task would be to hire a professional public relations firm to begin a campaign to raise awareness of the issues within the industry. In addition to having someone directly accountable for moving these ideas into action, universities should consider funding research to validate the underlying assumptions before any organization is asked to back these solutions financially, including getting more input from the target audience: young African American accounting professionals themselves.

NABA recently rolled out their CPA Bound Program. This program's objective is to increase the number of African American CPAs. The following is a sampling of possible actions that NABA will roll out under this program:

- Execution of a media blitz in publications, on the Internet and through the use of ambassadors
- Recognition of NABA members who pass the exam in publications and public venues
- Promotion of the benefits of the CPA to high school and college students and to entry-level professions
- Partner with organizations to gather data, solicit funding and promote the CPA across a broad spectrum of audiences

Finally, all participants in attendance should go back to their respective boards and companies and address the issues and be willing participants' in future follow-up meetings. Following NABA's example, they should identify those initiatives they can implement immediately within their organization's structure.

Summary

In conclusion, the issue of the number of African Americans who sit for and pass the CPA exam is an emotional one, and is supported with primarily anecdotal evidence. There is much at stake in the outcome, and focused efforts are required to begin to make a difference. **Appendix D** reflects key regrets by the participant groups.

Clearly a reliable baseline needs to be established to measure progress, and a smaller, focused subgroup of the participants must continue to gather and hone this information, identify resources and establish accountability for moving forward on the items identified herein. NABA provides a powerful structure for continuing the conversation, although there must be active engagement from public accounting firms, academia, the exam preparation industry and state societies. Collectively and individually, these stakeholders need to examine what actions must be taken to begin closing the gap.

The Summit discussions represent the beginning of a long-term planning process that will involve and impact institutions, accounting firms, associations, societies and academia.













APPENDIX A: INVITEES = = = = = =

Cheryl Allen Marvin Allmond Owner and CPA Jepharya Badie Ralph Bazilio President/ COO Americas Director Sales Manager President & CFO Oispray Friar Genevais Fuller Director in Chief-Journal of Accountancy Schilely Friar Genevai Fuller Chair Accounting Department Diversity Manager President & CFO Oispron Friar Chair Accounting Department Chair Chair Accounting Department Chair Chair Accounting Department Chair Accounting Dean, School of Business Walker Godin National Account Manager Walker Godin Nark Kiel Vice-Chancellor Odysseus Lanier Jerry Love Parther Dean, School of Business Howard University Debotte LLP Denny Reigle Lida Robinson-Backmon Chair Manager Director, Academic & Career Development Lida Robinson-Backmon Chairman, Accounting Department Chairman, Accounting Depart	Name	Title	Organization			
Marvin Allmond Owner and CPA Greater Michigan Diversity Leader Pricewaterhouse Coopers LLP Pricewaterhouse Coopers LLP Coleman day Volung LLP Coleman and Williams, LTD Coleman LLP Priceword Valuation Coleman LLP Coleman	Cheryl Allen	Associate Accounting Professor	Morehouse College			
Jepharya Badie Greater Michigan Diversity Leader Pricewaterhouse-Coopers LLP Thompson. Cobb, Bazilio & Associates Ernst and Young LLP Coleman and Williams, LTD North Carolina & Ernst in Alter Coleman and Williams, LTD North Carolina & LTD North Carolina & Coleman and Williams, LTD North Carolina & Coleman and Williams North Carolina & Coleman and Wil						
Ralph Bazilio Pesident/COO Americas Director Peter Bullock Sales Manager Partner William Coleman Quiester Craig Sam Duah Amaging Partner Coleman Quiester Craig Sam Duah Chair, Accounting Department Diversity Manager Peggy Dzierzawski Pener Bullock Danne Fiore Chair, Accounting Department Chair Accounting Department Chair Accounting Department Clark Atlanta University C	Jepharya Badie	Greater Michigan Diversity Leader				
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Peter Bullock Sales Manager Partner Partner Pricewaterhouse Coopers LLP William Coleman Quiester Craig Sam Duah Accounting Department Chair, Accounting Department Bowie State University Ranelle Dunnham Diversity Manager President & CEO Joanne Fiore Birlor Shirley Priar Chair, Accounting Department Chair, Minority Initiatives Clark Atlanta University AICPA Clark Atlanta University AICPA Clark Atlanta University Grant Thornton Jackson State University Walker Godin National Account Manager Walker Godin National Account Manager Walker Godin National Account Manager Walker Godin National Accounting Walker Godin National Accounting Walker Godin North Carolina A&T Deloitte LLP Dean, School of Business Howard University Walker Godin North Carolina A&T Deloitte LLP Ward University Ward University Ward University Ward University Ward University Worth Carolina A&T Chairman, Accounting Ernst and Young LLP Texas Southern University Deloite LLP AICPA Walker President & Gareer Development University Ories of Accounting Department Chairman, Accounting Department Chairman, Accounting Department Chairman, Morrity Director North Carolina A&T Onios State University Deloite LLP AICPA Walker and Company Walker and Company Walker and Company Delaware State University Bot George Willie Managing Partner Walker and Company Walker and Company Delaware State University Bert Smith & Cook Ross, Inc Cook Ross, Inc		Americas Director				
PricewaterhouseCoopers LLP	Peter Bullock	Sales Manager				
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APPENDIX B: INITIAL DATA GATHERING THROUGH INTERVIEWS

Process for Gathering Data

To establish a collective voice for the Summit, 16 participants were interviewed prior to the Summit. These interviews took place between May 25 and June 15, 2007. Individual perspectives on best practices, core issues and hidden issues were gathered through phone interviews. Following is the compilation of the data.

BEST PRACTICES = =

Academia

- Maintaining relationships with students after they graduate to ensure that they are both acclimating to their environments, and supporting them in their efforts to take the exam.
- A Some academic programs seem to communicate very clearly that taking the exam is part of completing one's education, whereas other programs may not have the same emphasis. The schools with the highest pass rates are the ones that strongly encourage taking the exam the summer after graduation.
- Encouraging students themselves to become familiar with the history of African Americans in public accounting by reading the following:
 - ▲ A White-Collar Profession: African American Certified Public Accountants since 1921, by Theresa A. Hammond.
 - ▲ Quiet Guys Can Do Great Things, Too: A Black Accountant's Success Story, by Frank Ross.

- ▲ Integrating other core components critical to success in business into the business school curricula, such as writing and communication skills.
- ▲ Keeping students connected with representatives from the firms and industry throughout the academic program.
- ▲ Encouraging students to do five-year programs or move directly into a Master's in Accounting program to provide a clear path to passing the CPA. Wake Forest reports that 90% of candidates who enter into their masters program pass their exam at the first sitting.
- The North Carolina CPA Society pays exam fees for five students to take the CPA Examination each year.
- ▲ The number of African American Ph.D. professors of accounting has increased as a result of the PhD Project.
- ▲ Increasing the amount of money available for scholarship for students of color in accounting.

Exam Prep

- ▲ Lamberts' CPA review awards a scholarship, giving the student up to six months to study for the exam.
- ▲ Other CPA review courses award scholarships this should be expanded to provide more scholarships.

Community Outreach

- ▲ There have been programs focused on children in middle school to get them interested in business in general and accounting in particular.
- ▲ One public accounting firm has sponsored summer programs in the university setting to get seniors from high school interested in college. We've found that 25% of them will go into business majors including accounting. This has been very effective for enrollment, although expensive to continue sponsoring.













Public Accounting

- Many public accounting firms provide reimbursement for test prep programs and the exam itself upon passing.
- ▲ One public accounting firm in particular is making managers and partners accountable for having their associates and seniors at least sit for the exam. Associates and seniors are accountable for talking with their performance managers about a plan to take the exam, with a yearly celebration for those who pass the four exams.
- Many firms are concerned with getting more underrepresented groups into programs such as the affinity groups to continue providing exam support.
- A Public accounting firms are becoming more creative in their hiring of students out of school, allowing them to get Masters of Accounting or MBA degrees on the firms' time so they can complete their 150 hours. Ernst and Young began their program in the late 1990s. Through these programs, the participants then are obligated to provide their employer with four years of employment, although the financial industry has a history of buying out the participant's obligation before the four years are over.

Young Professionals

- ▲ Taking the exam right after college increases the student's ability to be successful and focused.
- Some firms have study groups outside of the review course where employees can review the more difficult material.
- One firm requires everyone to take the exam three out of four quarters that it's offered until they pass all parts. This same firm requires employees to update their records on their pass status quarterly, and also to record the number of hours spent studying for each part, and the study resources that they used.

CORE ISSUES/CONCERNS

Academia

- ▲ Colleges and universities do not seem to be universally driving home the importance of taking the exam right after college and even having it become part of the college curricula; in fact, some HBCUs may be conveying a message that students can wait until they are acclimated to the work environment before taking the exam.
- ▲ Historically there are a lack of African American CPAs in black communities to serve as role models and mentors for young people planning their education and careers; this is a problem both for academia in getting students interested in the profession, as well as reinforcing the importance of the license itself.
- Educational institutions could do a better job making the accounting profession attractive to prospective African American students.
- We need to seek additional means to increase the faculty who are serving as role models both in HB-CUs and other institutions of higher learning. Some African American faculty may be so focused on their research that they are not making time to mentor students.

- A clearer message needs to be sent to students helping them to understand that, even if they are planning to get two years of training in public accounting and then leave, sitting for the exam and getting licensed can still increase their marketability.
- Transcription processes can be slow, and one's graduate degree may not show up in time to sit for the first exam immediately upon graduation.
- A Generational issues may come into play with the Millennials. This generation may feel that they've paid their dues already in college in terms of effort. They see Baby Boomers as having terrible work-life balance, and aren't sure that they want to have the same path. They also are able to make a good salary coming out without their CPA and don't feel the pull to make the extra effort. They may also recognize that they could be courted by other industries where a CPA isn't required (such as finance), or could opt to pursue an MBA instead.

Association/State Societies

- ▲ NABA is recognizing that more of its members should be CPAs, to serve as role models.
- There is a real challenge in actually measuring the number of African American CPAs through AICPA.
- ▲ There is an assumption that everyone who works in accounting with enough hours wants to be a CPA.
- ▲ There may be a larger issue in the profession in that licensing doesn't appear to be as clear a requirement for practicing as an accountant, unlike medicine or the law.
- ▲ Given the challenges of studying for the exam and the 150-hour requirement, the easier path may be to work in industries where it isn't required.

- In order for the profession to be attractive to students, it has to be interesting and lucrative, or students will seek other industries.
- ▲ The benefits of accounting, and in particular of being licensed, are not widely grasped by those not in the program.
- ▲ The numbers of CPAs are decreasing overall, regardless of race. There is a sense that Sarbanes-Oxley has had a cooling effect on the number of students willing to sit for the exam.
- ▲ The exam fees have increased, and this could also affect the interest in sitting.

Exam Education/Outreach

- A Research conducted three years ago showed that individuals saw more value for the CPA license, that they could take it with them, yet they weren't receiving the value proposition message from their employer. It is seen by some as more of an individual benefit, not one necessarily to the employer.
- ▲ Unlike in years past, the new format of the exam allows for procrastination.
- A Some states have work requirements in addition to the 150 educational hours. The tough part of this is that every state has something different in their licensing. The actual requirements for taking the exam, and then being prepared to progress through one's career by being mobile, makes the process daunting.

Public Accounting

- ▲ The job market is becoming increasingly competitive, especially for the highest-ranking African American students. Having a CPA isn't as critical to success in industry as it is in public accounting. Some students may even move into industry from public accounting because the CPA isn't a requirement for upward mobility. This split in focus makes it challenging to keep young professionals in public accounting.
- ▲ Because the relative numbers of African Americans in management positions and above are so low, this may impact the motivation of younger African Americans to consider that they could progress up the ranks, and therefore be inspired to put in all the hard work they need to take and pass the exam.
- In addition to this, the initial ability for African Americans to feel successful in majority culture firms may inhibit their desire to stay in the firms, therefore decreasing the feelings of urgency around taking the exam.
- ▲ If an employee is not in the assurance side of a practice, the value proposition of supporting him or her to take and pass the exam isn't clear.
- ▲ We still struggle with recreating the sense of accomplishment from passing the exam. Previously it was an expectation; you had to be a CPA to keep your job. Today it just is not that clear. We have been watered down as a profession as well as the importance of the CPA certification.

- Although there may be strong support for young professionals to take the exam, there is reluctance to have the firms sponsor any particular support for African Americans in exam prep, being careful not to convey that African Americans need more support than their colleagues from other backgrounds. Affinity groups may provide one solution, by creating support/mentoring/coaching inside the parameters of the group.
- ▲ Some groups of professionals, such as Asian Americans, are seen organizing in the public accounting firm to study together for the exams. This same intentionality, or group support, is not seen among African Americans.
- ▲ Stereotyping in the firms may hurt some potential CPAs. For example, there is a stereotype among some that African Americans do not do well on the exam. If an African American is aware of this stereotype, this may create some doubt about their ability to pass the exam, and to avoid failure, they may not register for it.
- ▲ The push in public accounting to take the exam is coming too late for most. New hires should be encouraged from the very beginning. Once they get seasoned, they get busier, and further away from the theoretical base.













Young Professionals

- ▲ There is a shortage of African American role models in the accounting firms.
- ▲ There is also a sense among young African American professionals that they don't have the same resources as their white counterparts in terms of getting family support after college so that they can study for the exam rather than getting out and working right away to pay bills.
- ▲ Tight work schedules, long hours and uncomfortable work environments all conspire to keep young African American professionals from sitting for the
- ▲ "We are mentally exhausted at the end of the day and it's hard to come home and focus. Lots of us have kids.'
- Motivation is a key factor; after failing the exam, there is a lack of motivation to continue to take it, and even after passing one of the exams, it's hard to stay motivated to take the other three.

Possible solutions

There are clearly longer-term solutions and some with immediate applicability.

Academia

- ▲ We must keep qualified faculty at HBCUs; we cannot ▲ Influential people in the accounting field and at the stop paying the salaries to keep our qualified faculty, we must pay competitively. Keep the endowed chairs
- ▲ Integrate accounting into other business courses, linking it with business, marketing and finance.
- ▲ Support the national academic initiative to procure accurate and timely statistics on accounting and by ethnicity. We can only really make a clear wake-up call if the numbers are real. The data that is currently in use is both outdated and skewed.
- When people from industry and public accounting come to the schools, have them continually put in front of the students the importance of taking their exams.
- association level need to examine public relations in the field, and the exam itself. Every person in their day talks about the two-part exam, and now the fourpart exam allows for too much procrastination and less likelihood of completion.
- ▲ There needs to be a stronger alliance between academia and public accounting, because the exam is largely theoretical and academic, and once the individual is a practitioner, the academic part is harder to remember.

Association

- NABA could set up a task force to address the passing rates and how they can do better, and put in place a structured model, or a retreat during downtime in the firm, and coach the student on how to get certified through luncheons, mentoring and booklets.
- ▲ Create a NABA mentoring family: Take a test group of 100 students to use as a cohort group to start coaching and mentoring them while they are still in school, to help create a mindset that they have to pass the exam to do that. Create a mentoring team with seasoned representatives from academia, public accounting firms, the exam prep industry and state societies.

Education/Outreach

- ▲ There are a lot of African Americans who finish in accounting and do not understand how to access the exam. We really need to track those who have never taken the CPA and see how we can bring them back into the fold. We need to have a very workable database.
- ▲ Increase the level of investment/scholarship for review courses.
- ▲ We need the profession to be a lot more attractive to the students. We [faculty, associations and HBCUs] need to talk about what the profession can get you, and the benefits of the CPA.
- ▲ A possible solution could be a two-hour web seminar for associates reminding them of the importance of managing their career, and of taking advantage of the supports that the firms offer in taking the exams.
- ▲ Conduct a focus group of African Americans and non-African American's to explore whether the issues the African Americans talk about are truly for only

Industry

- in industry.
- ▲ Provide more support to people during their first year ▲ Firms should pay for NABA membership and convention fees. This is a great forum for students to meet mentors and fully understand the importance of obtaining the CPA certification.

Young Professionals

- ▲ Incorporate exam review into academic curriculum.
- ▲ Take four months off after graduation to study for the exam and get it out of the way. Try to tackle all four parts initially instead of doing it piecemeal.
- ▲ Make taking the exam a priority at the firm level, and mend the disconnect between the firm priority and the scheduling manager priority.













Societies

- ▲ Leverage key African Americans who sit on executive board committees as role models. Use this information to market the societies, recruit and gain
- Give scholarships that reward individuals for passing the exam.
- Make it mandatory for students who have received scholarships to continue with accounting curriculum. Otherwise, they should forfeit the scholarship.
- ▲ Create stronger partnerships with NABA chapters.

AICPA

- Assemble a taskforce to gather accurate and current data on the existence of the issue, specific to African Americans.
- Make it mandatory for students who have received scholarships to continue with accounting curriculum. Otherwise, they should forfeit the scholarship.

Global Accounting Firms

- Get an accurate assessment of the number of African Americans within the firms who are taking and passing the exam.
- Reverse the timing of the awards for passing. Instead of reimbursing monies after the exam is taken, award reimbursement at initiation of examination process, specifically after each section is passed.
- Create a brochure titled, "You Are Not what I Expect: A Profile of NABA Black CPAs" for use both inside firms to motivate young professionals and students, breaking down projection.
- Make passing the exam a priority by giving young professionals more time to study and pass the exam in the firms.

Academia

- Make it a priority to shift the paradigm by changing the language with accounting majors; an accountant is someone who is a CPA. Set the expectation that all will sit for and pass the CPA exam.
- Get a better grasp of the number of African American students who are sitting for and passing the exam at the university level.
- ▲ Work in concert with other participant groups (i.e., industry and societies) to enable accurate statistics in regard to the issue.

APPENDIX D: KEY REGRETS AND CONCERNS EXPRESSED BY SUMMIT GROUPS = = = = =

Each participant group was asked to identify their regrets with respect to the low number of African-American CPAs. Their responses are shown below.

Key Regrets

- of the profession to address the barrier for entry.
- ▲ NABA has departed from its expressed motto, "Lifting as we climb."
- ${\color{blue}\blacktriangle}$ The lack of celebration among organizations for those who do become Certified Public Accountants.
- ▲ The profession is seen as having a very low level of publicity and visibility.
- A clear deficiency in the number of minority professors who are Certified Public Accountants.
- ▲ Over time, the term 'minority' has been diluted, masking the issue of African Americans not sitting for the CPA exam and hindering efforts to parse data specific to African Americans.

- ▲ Not focusing on this issue until now and the slowness ▲ The lack of African American participation in regard to CPA exam design, as well as insufficient incentives to take the exam.
 - ▲ The inability to elevate Small Business Administration size standards for the profession and the low numbers of minority firms that are active in state
 - ▲ The lack of African Americans in small and mid-tier
 - ▲ The prominence of race, and the role in which it has played in shutting large numbers of African Americans out of the profession.
 - ▲ The low numbers of partnerships with NABA.







^{1. &}quot;Are We Failing the Exam?", Pennsylvania CPA Journal, Volume 77, No. 2, Summer 2006, J. Andrew Weidman, CPA.

^{2.} The Supply of Accounting Graduates and the Demand for Public Accounting Recruits-2005 for Academic Year 2003-2004.

^{3. &}quot;Swimming in Offers, Accounting Students Hit a Market Jackpot" Kim Hart, The Washington Post, July 6, 2007, page 1.

^{4.} Ernst and Young, Your Master Plan, www.trinity.edu/rjensen/000aaa.uva.htm.







In existence for more than three decades, The Center for Accounting Education has flourished over the past four years under the leadership of its director, Frank Ross. As a retired KPMG area managing partner, Frank has guided The Center to the forefront of respectability within the accounting profession. In the face of new pressures on the accounting profession and the low percentages of young African-American professionals passing the CPA Exam, the Center has redoubled its efforts to address these very important issues.

In addition to his role as director of The Center, Mr. Ross is a visiting professor of Accounting. He retired from KPMG LLP after a career in public accounting spanning more than 38 years. At the time of his retirement, Mr. Ross was the Mid-Atlantic area managing partner for Assurance and Risk Advisory Services and the managing partner of KPMG's Washington, D.C. offices. Mr. Ross was also chairman of the board of the KPMG Foundation.

Thanks to the financial contributions of the Center's generous stakeholders and with input from its Advisory Board, the Center for Accounting Education has launched new programs, seminars, surveys and workshops. Every initiative sponsored by The Center, ranging from surveys to the leadership program series, has been designed to increase the number of minority CPAs, to help ensure their success and thereby to increase the retention rate of minorities within the accounting profession. Among The Center's Initiatives are:

The Leadership Skills Development Series

- ▲ Inaugural Program Chantilly, VA, 6/05
- ▲ College Accounting Seniors HU Campus, 11/05 & 11/06
- Business Students LIU, Brooklyn Campus, 4/06 & 3/07
- ▲ Program for African-American Managers– Washington, DC, 5/06
- 2nd Annual Program, Chantilly, VA, 6/06
- ▲ 3rd Annual Program, Dulles, VA, 6/07
- ▲ Aspiring Leaders Development Institute, NABA Convention, 6/07

CPA Examination

- ▲ Hands-On CPA Exam focus
- CPA Examination Summit, NABA Convention, 6/07

Surveys

- ▲ The Experiences of the African-American Accountant, published 9/05
- ▲ The NABA Membership Survey, published 9/06

Stakeholders Meetings

A Held annually to bring together leaders in the accounting profession to discuss how the profession can increase the retention rate of minorities.

The Center for Accounting Education is grateful for the support, both financial and otherwise, provided annually by the following Stakeholders:

Bert Smith & Compa	Thompson, Cobb, Bazilio & Associates, PC			
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ABOUT NABA, INC. = = = =

The National Association of Black Accountants, Inc. (NABA), a 501(c)(3) nonprofit organization, is one of the premier professional associations in the nation. NABA has the unique opportunity of representing the interests of more than 100,000 people of color in furthering their educational, professional, and career aspirations in the related business fields of accounting, consulting, finance, and information technology.

The motto of NABA, *Lifting As We Climb*, is exemplified best in our mission, which addresses the professional needs of our members while developing and inspiring future leaders who will shape tomorrow's accounting and finance professions. In addition, NABA's Center for Advancement of Minority Accountants (CAMA) has established a series of career development programs that serve the membership at the national, regional and local levels. CAMA has also been instrumental in encouraging the next generation of young professionals to consider other opportunities in business.

Established in 1969 by nine African-American accountants in New York City, NABA has effectively addressed systematic problems and challenges faced by African-American accounting professionals for more than 35 years.

Since the founding of NABA's first chapter in 1970, membership has grown to more than 185 professional and student chapters across the country. NABA's membership includes diverse individuals and careers, such as: entry and mid-level accountants, auditors and financial professionals, senior level managers and executives, firm partners, entrepreneurs, as well as accounting, finance, and business students. Approximately 51% of NABA's members are employed in Corporate America, of whom 40% have advanced degrees and 45% hold professional certifications.

NABA is dedicated to uniting accountants and other business professionals, as well as accounting and business students, who are committed to professional and academic excellence. NABA provides effective programs, activities and advocacy, which promotes our goals. They include:

- Promoting and developing the professional skills of its members
- ▲ Encouraging and assisting African-American students in entering the accounting profession
- ▲ Providing opportunities for members to fulfill their civic responsibilities
- ▲ Promoting public confidence in its members and the services they provide
- ▲ Encouraging cordial relations among members and cooperative relationships with other professionals
- Representing the interests of current and prospective African-American accounting and business professionals
- ▲ Ensuring long-term financial stability and providing adequate resources to implement chapter, regional, and national programs

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