



Attracting Underrepresented Minorities to the Accounting Profession:

Insights Into Diversifying the Talent Pipeline

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Despite decades of intensive efforts, the accounting profession has not reached its diversity goals. One reason is the misperceptions about accounting as a career. Studies suggest that young people, including underrepresented minorities (URM), hold the profession in relatively low regard, do not understand what accountants do, and do not appreciate the career opportunities the profession offers.¹ It turns out that this lack of esteem is widely shared by parents and educators, the two groups with the most influence on young people's academic and career choices.

Improving the quality of accounting curriculum and expanding internship and scholarship opportunities are essential elements in creating a new, meaningful perception of the accounting profession.

The following pages propose addressing these challenges through a unified, nationwide initiative that reaches out to URM students at high schools, community colleges and universities, as well as to their teachers, guidance counselors, and parents, to educate them about the profession.

Diversity in the Accounting Profession

It's no secret: The representation of minorities in the accounting profession is lower than it should be. Initially, like the rest of American society, the profession's diversity efforts were handicapped by a historic legacy of discrimination that required time to overcome. As doors opened, the profession discovered that the challenge was compounded by cultural issues, lingering bias (both conscious and unconscious), and the residue of neglect.

To address these issues, firms instituted a range of programs to make its minority employees more comfortable and its majority members more sensitive. Recognizing that hiring people of color was not enough by itself to ensure diversity, the profession adopted programs specifically designed to boost retention as a way to improve the odds that minorities would commit to the profession and earn management positions and other leadership roles in government, corporations and accounting firms.

But today, more than four decades after the doors were pried open, the profession is still not where it needs to be. There is opportunity to do better.

The accounting profession is expected to grow significantly in this decade: the U.S. Bureau of Labor Statistics has projected a 16-percent increase in the number of accounting jobs between 2010 and 2020². In addition, the latest American Institute of Certified Public Accountants (AICPA) data show that the demand for new accounting graduates will be higher for 63 percent of CPA firms.³ These facts alone should make the accounting profession attractive to young students looking for a promising career. But the challenge is immense.

Further analysis of the AICPA data shows that, combined, African Americans and Hispanics hold just 4 percent of all

partnerships in the profession, while those of Asian/Pacific descent hold 5 percent of partnerships. But, in a nation where minorities will soon comprise more than half the total population, whites still hold about three-quarters of the professional positions and 90 percent of partnerships in the accounting profession.³ It is no better in corporate America. The plain truth is that minorities as a whole are making only slow headway in the profession. Why is that and what can we do to change it?

Objective – Fill the Talent Pipeline

As we consider why the profession is falling short, one significant area for attention is the talent pipeline and the clear evidence that it is not full enough. Accounting enrollment among URM groups is down from peak levels. AICPA data show that the percentage of African Americans enrolled in bachelor's degree accounting programs has been declining steadily over the past decade, from about 11 percent in 2001–02 to 7.2 percent in 2011–12, which is less than half their representation in the American population. The percentage of Hispanic accounting students enrolled has been volatile. A decade ago the report indicated 8 percent enrollment that then dropped to 6 percent from 2007 - 2011. In 2011-2012, 8.4 percent of accounting students were Hispanic (compared with their composition of about 16 percent of the U.S. population). On the other hand, the number of Asian/Pacific accounting students, although below peak levels, rose significantly from 6.3 percent in 2009-10, to 9 percent, in 2011-12.

The data also show a divergence in hiring among these groups. New jobs surged among professionals of Asian/Pacific descent in 2012, but hiring was flat among African Americans and Hispanics. Asian/Pacific graduates comprised almost 20 percent of CPA firms' new hires in 2012, up from 12 percent two years earlier. African Americans accounted for just 4 percent of new hires, while Hispanics were 6 percent.⁴

The diversity of the talent pipeline is becoming an accepted business practice, given changes in business ownership. The number of minority-owned businesses increased by 45.6 percent to 5.8 million between 2002 and 2007, more than twice the national rate of all U.S. businesses.⁵ Why is this important? According to the AICPA, organizations that prepare themselves for the attraction, retention, and development of all talent pools have an immediate and ongoing competitive advantage. Because of the shifts in population, this competitive advantage will only increase as we move into the next decade and beyond. In professional services firm, the talent of our people is our number one asset. It defines the quality of our service offerings and our ability to fuel our growth. We cannot continue sustainable growth without a strategy to increase our attractiveness to larger talent pools.⁶

¹Berry, Kevin T., O'Bryan, David, and Swanson, Paul K., "High School Educators' Perceptions of the Knowledge, Skills, and Abilities Needed by Accounting Majors Relative to Other Business Majors," Spring 2004;

²Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, 2012-13 Edition, Accountants and Auditors, <http://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm>

³Moore, Scott, 2013 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits, AICPA, 2013

⁴Ibid.

⁵U.S. Census Bureau, 2007 Business Ownership by Gender, Ethnicity, Race, and Veteran Status, 2007, http://www.census.gov/newsroom/releases/archives/economic_census/cb10-107.html

⁶Bennett, Mary L., MLBennett Consulting LLC, The Attraction, Retention and Advancement of Women Leaders: Strategies for Organizational Sustainability, AICPA, July 2013

These changes in talent pipeline are also evident in the boardroom (See Figure 1).⁷ The 2009 Securities and Exchange Commission (SEC) directive strongly supports boardroom diversity by requiring proxy disclosure requirements to state “whether, and if so how, the nominating committee (or the board) considers diversity in identifying nominees for director” and if there is a policy outlining whether diversity is considered in identifying director nominees.⁸ We hope that this will increase the percentage of URMs who are appointed seats on boards. We also believe that with an increase in the number of URMs on boards, more pressure will be on the providers of accounting services to have a more diverse staff.

The conclusion is clear: The profession must develop a strategy for enhancing accounting education and attracting top URM students to choose a career in accounting.⁹

FIGURE 1		
Percentage of Directors	Fortune 100	Fortune 500
White men	72.9	77.6
White women	14.6	12.7
African-American Men	4.2	2.7
African-American Women	2.1	1.9
Asian/Pacific Men	1.7	1.8
Asian/Pacific Women	0.5	0.3
Hispanic Men	3.1	2.3
Hispanic Women	0.9	0.7
Total	100	100

The Perception Challenge

It’s hard to say for sure why relatively few young African Americans and Hispanics pursue careers in accounting, but a number of studies suggest that the profession has an image problem. And, the problem isn’t just among students. It appears that the people who have the most influence on young students’ thinking – parents, teachers, and guidance counselors – don’t see accounting as an attractive career.

For example, a *CPA Journal* article confirmed that high school guidance counselors characterized accounting as uninteresting,

time-consuming, stressful, and not that financially rewarding.¹⁰ A survey taken in 2000 said teachers ranked accounting behind engineering, law, and medicine. A range of studies has indicated that high school teachers simply don’t understand what accountants do, thinking of them primarily as bookkeepers who lack interpersonal skills.¹¹

The Introductory Course Issue

First impressions matter. There’s evidence that a fairly large number of students who might consider an accounting career are turned off by poorly designed or outdated introductory courses. Research shows that the introductory course is critical to students’ assessments of potential fields of interest, validating interest in an accounting career when the experience is positive, but driving students away when they dislike that first exposure. High school accounting classes are often positioned as vocational work, not college preparation. They frequently focus narrowly on bookkeeping and other mechanical tasks, while ignoring accountants’ role as strategic counselors who help clients implement their business strategies and develop their approach to financial matters.

The AICPA’s Taylor Report of 2000 characterized high school accounting courses as a “systemic barrier” to the profession.¹² Bill Ezzell, a retired Deloitte partner and a member of the Pathways Commission, explained the problem this way: “Whether the introductory course is in high school or even in college, we’ve historically been too focused on bookkeeping and debits and credits, and failed to give students an adequate understanding of what accounting is all about, why it has value.”¹³

The Pipeline Project: A Unified Industry-wide Program

To address these challenges, fill the recruiting pipeline, and enhance the prospects for reaching diversity goals, the profession should initiate a unified, nationwide program to generate interest in the profession with a specific focus on high school students (see Figure 2). Outreach efforts in STEM (science, technology, engineering and mathematics) already extend to middle school students being encouraged to advance their education in these fields. The Pipeline Project strongly supports this approach for the accounting profession. Targeting high schools makes sense because this is where most students first consider possible career options and college majors. Indeed, by some estimates, as many as one-third of accounting students settled on their college major

⁷Alliance for Board Diversity, Missing Pieces: Women and Minorities on Fortune 500 Boards 2012 Alliance for Board Diversity Census, August 15, 2013

⁸U.S. Securities and Exchange Commission: Diversity in the Boardroom Is Important and, Unfortunately, Still Rare, <http://www.sec.gov/news/speech/2010/spch091610laa.htm>

⁹The Pathways Commission, Charting a National Strategy for the Next Generation of Accountants, July 2012, http://commons.aahq.org/files/0b14318188/Pathways_Commission_Final_Report_Complete.pdf

¹⁰Op. cit. Pollock, Papiernik, Staubaugh, 2002

¹¹Op. cit. Berry, OBryan, Swanson

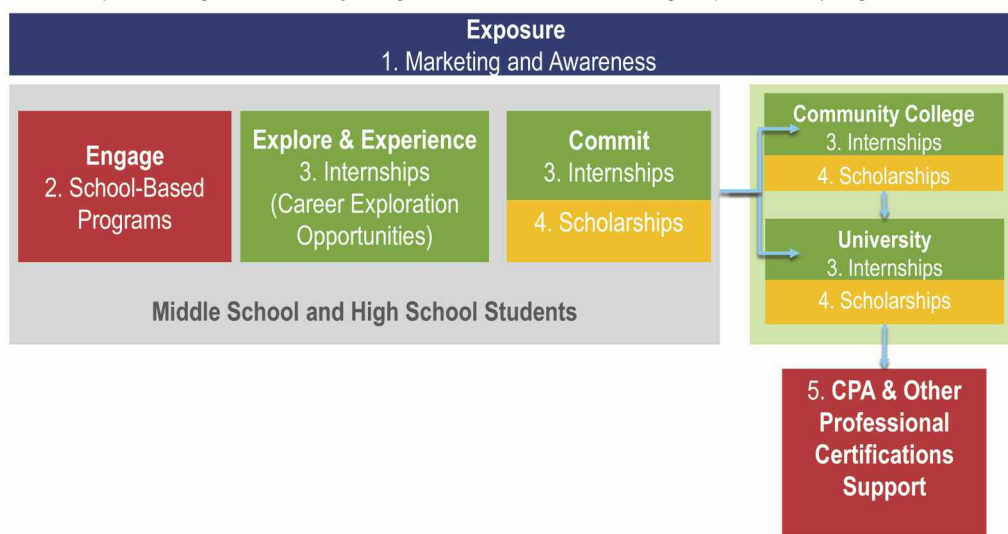
¹²Deines, Dan S., Bittner, Joseph, and Eichman, Glenda, The Accounting Pilot and Bridge Project. Issues in Accounting Education, February 2012, Vol. 27, No. 1, <http://aaajournals.org/doi/abs/10.2308/iace-50111>

¹³Bonner, Paul, “Commission Issues Seven Recommendations for Bolstering the Future of Accounting Education,” Journal of Accountancy, October 2012,

<http://www.journalofaccountancy.com/Issues/2012/Oct/20103186-Pathways-Commission.htm>¹⁵Chene, Douglas G., and Violette, George R., “Factors Influencing Student’s Choice of the Accounting Major,” The CPA Journal, September 2012

Figure 2: Pipeline Model Overview

By definition, a pipeline consists of many parts serving very important roles. However, no one component of the pipeline can sustain success on its own. Therefore this model must be considered in its entirety. The purpose is to get students *Exposed to* and *Engaged in* the profession so that they would have the impetus to *Explore* and *Experience* the accounting profession. We intend to solidify their *Commitment* through scholarships and early internships with the goal of eventually sitting for the CPA Exam and entering the profession upon graduation.



even before graduating high school.¹⁴ In addition, research shows that success in a high school accounting course often plays a significant role in the decision to major in accounting once in college.¹⁵

A number of professional associations and individual firms are already pursuing their own high school-focused initiatives. The Accounting Careers Awareness Program (ACAP) of the National Association of Black Accountants (NABA), for example, aims to increase high schoolers' awareness of the profession. The Association of Latino Professionals in Finance and Accounting (ALPFA) also provides a range of support for young students. KPMG and the AICPA are currently collaborating with the National Academy Foundation (NAF) to strengthen accounting courses at NAF finance academies. Ernst & Young's "Keys to Campus" program aims to help prepare high school students from diverse communities for the realities of college life. The Accounting Finance Pipeline Initiative (AFPI) is a partnership between NABA and a team of advisors from PwC to educate students about financial literacy.

In addition, many state societies have programs aimed at high school students, such as the New York Society of CPAs Career Opportunities in the Accounting Profession (COAP) and the Michigan Association of CPAs High School Leaders Conference. These are but a few of the many programs the profession is sponsoring in an effort to attract young minority students.

These individual programs provide invaluable insights, but lack the scale to resolve the challenge of attracting and recruiting a large number of minorities to the profession. Importantly, many other professional organizations, such as the Financial

Accounting Foundation, National Association of State Boards of Accountancy and Center for Audit Quality, are eager to engage in a dialogue on ways that they can help increase the number of URMs interested in the accounting profession.

A unified effort, as proposed here, would enable the profession to:

- Deploy its resources more efficiently
- Assure program quality
- Develop a single accounting curriculum
- Select target schools on a national level
- Establish a national brand with a consistent message

The goal of the "The Pipeline Project" is to fill the profession with qualified URM candidates. The AICPA would establish a national project under the Pipeline Project in association with affinity groups, accounting firms, state societies, and other entities that share our vision.

The Pipeline Project Initiatives

A Pipeline Working Group composed of educators and professionals (see Appendix A) developed five initiatives that are designed to address the core challenges previously identified (see Figure 2). These initiatives mirror the Pathway Commission Recommendation 5.¹⁶ These initiatives are as follows:

1. Communication, Marketing and Awareness
2. School-Based Programs
3. Internships and Career Exploration Opportunities
4. Scholarships
5. CPA and Other Professional Certifications

¹⁴Simmons, Kathleen A., Lowe, Dana, R., and Stout, David E., "Comprehensive Literature Review: Factors Influencing Choice of Accounting as a Major," 2003, <http://www.abe.villanova.edu/proc2003/simons.pdf>

¹⁵Chene, Douglas G., and Violette, George R., "Factors Influencing Student's Choice of the Accounting Major," The CPA Journal, September 2012

¹⁶Pathway Commission

Initiative I – Communication, Marketing and Awareness

The profession needs a strong, fact-based marketing effort that highlights the benefits and intellectual rewards of accounting as a profession and is directed to the URM groups. This will serve as the foundation for the other initiatives. To that end, the Pipeline Project recommends developing a national marketing campaign with tailored messages to appeal to each audience – students, parents, teachers, counselors, and administrators. Outreach tools would include social, digital, and print media.

These varied communication tools must be integrated into a holistic campaign, reinforcing each other to deliver vital information about items such as:

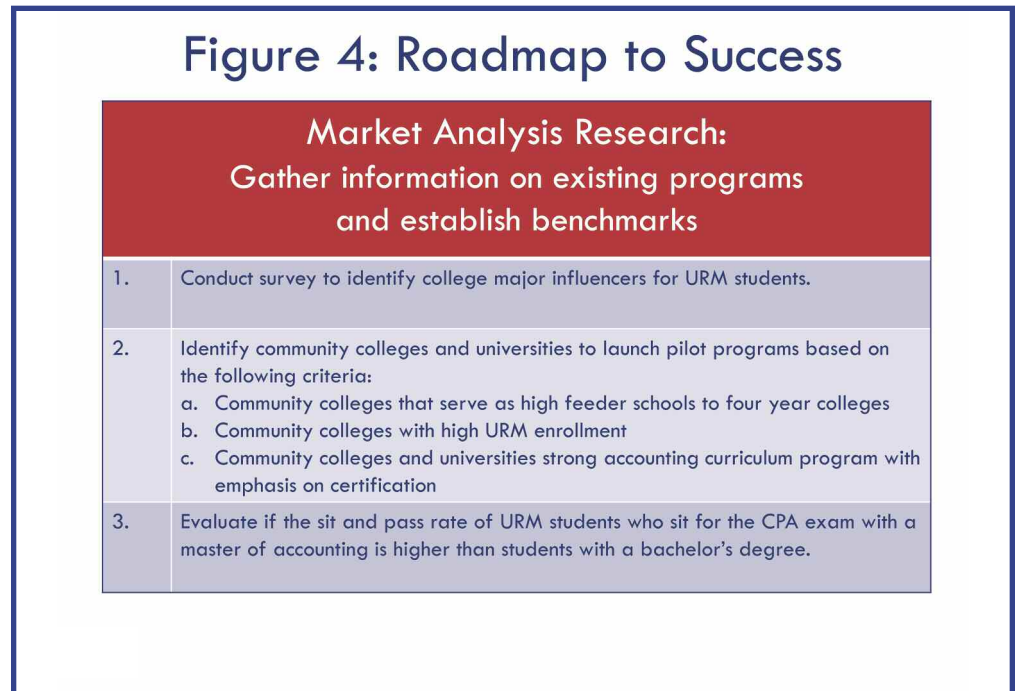
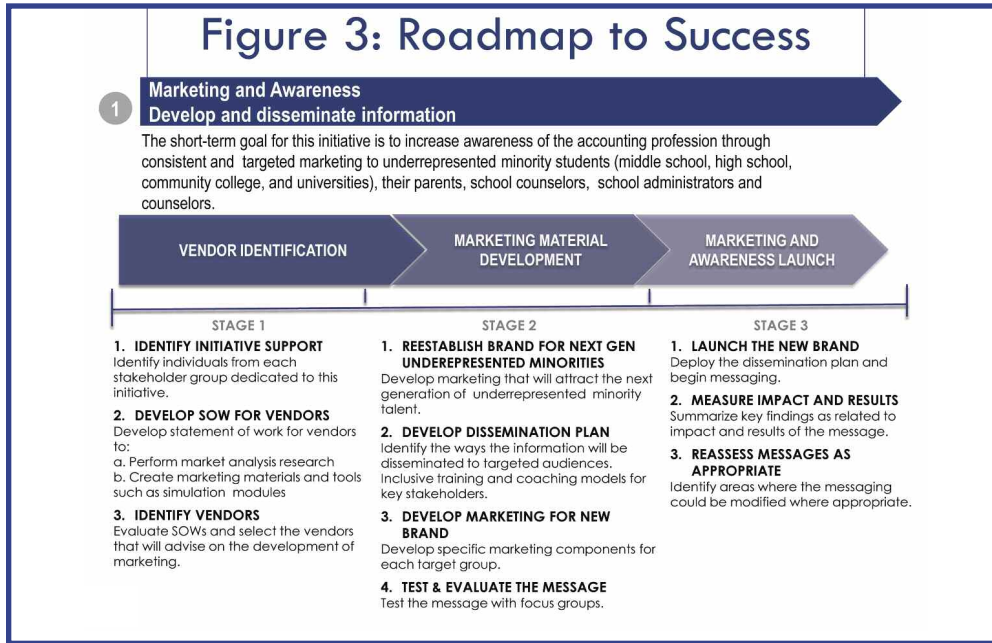
- Strong market demand for accounting professionals
- Compensation
- Value of the profession
- Diverse career opportunities

- Benefits of achieving CPA and other professional certifications

This element of the project would equip stakeholders with a consistent message and tools to engage each audience (see Figure 3).

As part of the Communication, Marketing and Awareness Initiative, the Pipeline Project would also commission a study to learn how and why URM students choose their college majors be it accounting or any other business major (see Figure 4). This will provide the foundation for developing and implementing the outreach tools previously mentioned.

The study would examine what influences students’ college and career choices. By drawing on this knowledge, we can effectively provide students the information they need to make a more informed decision of a career in accounting.



Roles in Communication, Marketing and Awareness

The marketing campaign will be administered by the following entities:

- The AICPA will lead the development of communication, marketing and awareness materials.
- Accounting firms will provide content support by leveraging their in-house resources.
- State societies will serve as conduits into the community to engage schools and members to act as champions for the profession.
- Affinity groups will access their local chapters to create and build a presence on campuses.

Initiative II – School-Based Programs

The heart of the Pipeline Project would be school-based outreach to the potential accountants of tomorrow.

At the high school level, the Pipeline Project proposes identifying partner organizations to develop or enhance existing initiatives designed to encourage teenagers to consider a career in accounting. These programs will be streamlined under three categories (see Figures 5 and 6):

- Business Career Academies
- Summer Development Programs
- Community Programs

Post-secondary outreach will include a heavy emphasis on community colleges – an undervalued and increasing asset within the educational system and for the accounting profession. Of the 2012 high school graduates, 43 percent enrolled in a 2-year college (compared to 34 percent in 2000).¹⁷

Secondary School Initiatives

High school students (and their various mentors) do not know enough about the profession, and too much of what they think they do know is wrong. Perhaps worse still, high school accounting courses provide students with a very narrow picture

of accounting, often emphasizing bookkeeping. These courses are a turn-off instead of a turn-on.

In response, the Pipeline Project believes the profession should work with high schools, community associations, social groups, and other organizations to reach out to high school and even middle school students.

We also support a revamp of the accounting curriculum for better alignment with the demands of an accountant in the 21st century. *Under the leadership of the Pathways Commission, adjustments in curriculum could introduce students to the role of CPAs as strategic counselors. The goal is a curriculum that would provide students and teachers with a big-picture experience that sparks an interest in accounting as a career.* We strongly recommend that the current efforts around changes to the accounting curriculum be put on a ‘fast track’ toward full implementation.

The profession should build successful programs by partnering with existing high school business programs and academies to touch base with students who are predisposed to business careers. Since many of the existing programs lack measurable milestones and clear goals, the Pipeline Project would, as a first step, review existing accounting programs to identify best practices and determine the most fruitful partnerships.

Business Career Academies

Career academies have been successful in preparing students for college and the years beyond. With this proven success record, coupled with a commitment by the U.S. Department of Education for increased funding to expand the number of career academies, these programs represent an ideal resource for URM students.¹⁸ Regardless of their schools’ structures – stand-alone schools or schools-within-schools – students who attend business academies are exposed to a year-round curriculum in a defined environment. In partnership with business academies, the Pipeline Project proposes developing programs that include the following elements:

Figure 5: Roadmap to Success

School-Based Programs: High School Students	
Objective:	Identify partner organizations to enhance or develop accounting programs and initiatives that are designed to encourage teens to consider a career in accounting.
Program Types:	Three types of programs will be developed to provide a way to capture the interest of students who are or are not enrolled in a traditional school environment: <ul style="list-style-type: none"> • Career Academies • Summer Programs • Community Programs
Geographic Areas:	Programs will be implemented in states with high URM populations - California, Florida, Georgia, Texas; in the Washington area; and in areas where organizations that currently support the diversity and inclusion initiative have existing programs – New Jersey, New York, and Michigan.

Figure 6: Roadmap to Success

High school partnering programs and initiatives must have the following key elements:		
Career Academies	Summer Programs	Community Programs
<ul style="list-style-type: none"> • Small to medium learning communities • High enrollment of minority students in urban areas • Combines academic, career, and technical curricula around a career theme • Year round curriculum • Existing partnerships with local employers 	<ul style="list-style-type: none"> • Live on campus • Collaboration amongst local universities • Exposure to university faculty • Company site visits • University cluster • Case competitions • Introduction to accounting curriculum • Early admission 	<ul style="list-style-type: none"> • After school programs (within schools or stand-alone organizations) • Structured, supervised environment • Flexible curriculum • Strong partnership with school-community-family • Reliance on volunteers to facilitate roll-out

¹⁷High School Graduates Enrolled in College, Bureau of Labour Statistics College Enrollment and Work Activity of High School Graduates, April 2013

¹⁸U.S. Department of Education <http://www2.ed.gov/about/overview/budget/budget13/crosscuttingissues/careeracademies.pdf>

- Accounting curriculum aligned with current accounting practices (effort led by Pathways Commission)
 - Career assessment counseling and simulations of potential career paths
 - Accounting professionals as classroom speakers and mentors
 - Workshops to inform teachers and career advisers about the profession
 - Accounting clubs as approved after-school activities
 - Accounting case competitions
 - Internships, career exploration, and job shadowing
 - Accounting simulations
- (See Figure 6)

Summer Development Program

Development programs are designed to provide an intense overview of the accounting profession to high school students. Such programs would benefit from partnerships with universities willing to play advisory and supporting roles. High school students who do not attend business career academies will be the primary target group for summer development programs.

The Pipeline Project urges enhanced coordination and sharing of best practices among existing development programs to enhance the student experience. Summer development programs would include the following elements:

- One-week residential summer programs at local universities
- Site visits to employers that offer accounting career opportunities
- Job shadowing and career exploration opportunities
- Introduction to accounting courses
- Accounting case competitions
- Assistance with college and university preparation and applications
- Scholarship programs
- Internships and career exploration opportunities

Community Programs

Because of space limitations and financial barriers, business career academies and summer development programs will not accommodate every student. Community programs offer a way to reach students who are enrolled in a traditional high school and may have an interest in business. Formal and informal relationships between school-community organizations – church groups, health and social agencies, university and colleges, and youth groups – provide an opportunity for the accounting profession to connect with the community by enhancing the resources available to support instruction and mentoring. The Pipeline Project proposes that in the same manner that these community organizations teach financial literacy, entrepreneurship and workforce readiness, new programs are developed that teach students about accounting and career opportunities. Community programs will require a significant amount of time invested in establishing working relationships

that are sustainable and promote capacity building for each partner identified. Programs will include the following elements:

- Accounting exercises and simulations
- Accounting fairs
- Presentations and mentoring by accounting professionals
- Outreach to guidance counselors and parents/guardians

Post-secondary Initiatives

Community colleges are fertile ground for introducing minority students to the accounting profession. A former community college academic dean stated, “At community colleges, we have seen a decline in enrollment in business administration and accounting programs. From my experience, potential candidates for the business program think that ‘bookkeeping’ is their only option for the degree.” These schools educate more than half of American undergraduates and a significant number of minorities. Hispanics make up 18 percent of community college students and 15 percent of the students are Black.¹⁹ Currently, 30 percent of African Americans and Hispanics students who had an A average while in high school wind up at community colleges, as compared to 22 percent of whites.²⁰

In particular, the Pipeline Project would seek to boost the numbers of community college students who successfully transfer to four-year programs and earn bachelor’s degrees bringing them one step closer to being qualified to sit for the CPA Exam. We note the College Board’s finding that reaching out to transfer students presents a unique set of challenges that differ significantly from those involved in recruiting freshman students straight from high school. For example, community college students often need assistance with credit transfer, paying for application fees (and school itself), and adapting to campus culture.

The Pipeline Project recommends developing a recruiting strategy to increase transfers from community colleges to four-year institutions. As a first step, we would identify the community colleges that have a good track record as feeder programs to universities. A few states, including California, Florida, Pennsylvania and Virginia, offer guaranteed admission into the state’s public four-year colleges for students who complete an associate’s degree at one of the state’s community colleges. Once these community colleges are identified, those with a large URM enrollment and a strong accounting curriculum represent our target colleges.

Community college students must be engaged and supported as they complete their general education requirements and accounting equivalent courses. The former academic dean confirmed this position in the following statement: “A community college student who earns an associate in accounting is very limited in the transfer process given that the student may only be able to transfer 20 to 24 credits, depending on what a university is willing to accept.” She continued, “Better articulation agreements would certainly make improvements in

¹⁹American Association of Community Colleges (AACC) 2013 Fact Sheet <http://www.aacc.nche.edu/AboutCC/Pages/fastfactsfactsheet.aspx>

²⁰Fletcher Michael A., “Report: College is Perpetuating Racial Gap,” Washington Post, August 1, 2013

the transfer process for community college accounting students.” The Pipeline Project proposes expanding recruitment programs such as the Accounting Scholars Development Program (ASDP). ASDP’s objective is to increase the awareness of careers in accounting and guide URM students through the process of transferring from a community college to a four-year institution. During summer 2013, this program was held at the University of Denver and Howard University where combined over 50 students participated. The recruitment program would provide the following:

- On-campus residence
- Mock interviews and resume writing workshops
- Professional branding and dining etiquette
- Business entity site visits to various accounting firms
- Mentoring opportunities
- Case competitions
- Classroom exercises
- Advice on transferrable courses
- Outline of guaranteed university admissions requirements
- Training workshops for university admissions and community college counselors

The Pipeline Project also encourages affinity groups such as ALPFA, Ascend, and NABA to establish student chapters and engage actively with community college students to highlight the various opportunities in accounting. These groups can assist students with the challenges of transferring to four-year schools and introduce them to professional networks. Professionals can mentor students, serve as guest lecturers or adjunct faculty, and generally represent the profession on campus.

Though not the only challenge, financial aid presents a barrier to students who desire to transfer and attain a bachelor’s degree. Therefore, scholarships and grants must be designed specifically for community college students to encourage them to transfer within 2 to 4 years. The Pipeline Project supports the following recommendations made by the College Board in its report on Improving Student Transfer from Community Colleges to Four Year Institutions:

- Take advantage of articulation agreements and encourage collaboration between community college and university faculty to align community college curricula with university admission and degree requirements
- Encourage university faculty to assist in the admission process for community college transferees by reviewing applications to assess the preparedness of students
- Identify transfer targets and preferences
- Create transparent transfer credit policies that are accessible to students upon acceptance to a four-year institution

The Pipeline Project acknowledges that historically black colleges and universities (HBCUs) are major sources of African American accountants. The number of students enrolled at HBCUs rose by 45 percent between 1976 and 2011, from 223,000 to 324,000²¹. Further research must be done to determine the number of students graduating from HBCU business programs with accounting as a major field of study. If we want to add significantly to the success of these graduates, we must identify ways the profession can help HBCUs prepare their students.

One such way is to provide funding to help HBCUs attract PhD faculty. Faculty compensation is more than salary, but it is a significant deciding factor. According to the 2005–06 AAUP faculty compensation survey, at baccalaureate institutions (most HBCUs are of this type), assistant professors earn on average \$46,162 as compared to assistant professors in general who earn \$49,446. The greatest disparities in earnings can be found at the full professor rank. Full professors at HBCUs earn \$61,935, while full professors overall earn \$77,127.²² Increasing base salaries or providing a teaching stipend to doctoral students who are evaluating offers will place HBCUs in a competitive position. Higher compensation packages and funding for research will attract a stronger applicant who may have industry experience prior to earning a PhD.

Initiative III – CPA and Other Professional Certifications

Getting URM students through college and into the accounting profession is just part of the Pipeline Project. To boost retention numbers and facilitate continued career advancement, more young professionals must earn the CPA certification. Robert Half’s *2014 Salary Guide* reports that when presented with the choice, employers are giving preference—and higher salaries—to professionals who have obtained a specialized credential. In the accounting profession, the CPA remains the most sought-after designation. The AICPA reports that students who pursue a graduate degree enjoy a substantially higher rate of success on the CPA Exam.²³

For a range of reasons, however, a substantial number of minority professionals do not sit for the exam. A survey of non-CPA minorities identified the challenges of sitting for the exam to be high cost, insufficient information on the exam, lengthy preparation time, and family responsibility.²⁴

These challenges are not unique to minority students, but the 2013 AICPA Trends report confirmed that the percentage of URM CPAs continues to lag behind their white contemporaries. Minorities must be encouraged and motivated to sit for the exam as early as possible – either before employment or during the first two years of being employed. The importance of becoming a CPA should be a key element of all accounting degree programs and must be highlighted in their marketing materials.

CPA firms have affirmed that employees with a master’s degree in accounting have demonstrated stronger technical accounting skills and soft skills in the workplace.

²¹U.S. Department of Education, National Center for Education Statistics, Higher Education General Information Survey (HEGIS), "Fall Enrollment in Colleges and Universities,"

²²<http://www.aaup.org/reports-publications/2005-06salarysurvey>

²³AICPA: 150 Hour Requirement for Obtaining CPA Certification, <http://www.aicpa.org/BECOMEACPA/LICENSURE/REQUIREMENTS/Pages/default.aspx>

²⁴NASBA: Determinant Factors Impacting the Dearth of Minority CPAs

The Pipeline Project proposes:

- Development of an event similar to the PhD Project Conference to help recruit students and promote the benefits of attaining a master's degree in accounting to satisfy the 150-hour requirement for the CPA certification. Universities that have achieved a consistently high pass rate on the CPA Exam will be encouraged to attend.
- Funding and other support measures
The cost to prepare for the exam is high. The monetary cost ranges between \$1,000 to \$5,500. This cost does not include the time away from work for focused study that might include leave without pay.

To help overcome these barriers, the Pipeline Project recommends a number of support measures that should increase the number of young accountants who sit for and pass the CPA exam:

- Employers should provide funding to cover CPA application and exam fees once a student accepts a full-time employment offer.
If the student is currently enrolled in a graduate program, the employer can offer education grants and scholarships enabling the student to apply and sit for the exam while enrolled in his or her graduate program.
If the student has begun employment, the employer can offer funding through an education assistance program or pay advances/loans.
- Expand course offerings in graduate accounting programs to include CPA exam preparation.
In response to the 150 credit hours needed to sit for the exam or become a CPA, most AACSB universities now offer a master of accounting or master of business administration (MBA) in accounting to meet that education requirement. The curriculum at these programs should be expanded to include a CPA review course. This course can be developed by faculty or in partnership with existing CPA Review Course providers. For example, North Carolina State University partnered with Becker and Howard University partnered with Gleim. Best practices and challenges can be identified from these partnerships to monitor students' performance on the CPA exam and the traditional curriculum.
- Grant sabbaticals to give employees the time to fully prepare for the CPA exam. Employers should develop written sabbatical policies to address issues such as qualifications, compensation, and length.
- Develop Employee Resource Groups (ERGs) within entities that focus solely on the CPA exam. An ERG could include a "peer buddy" network to motivate CPA candidates, share resources and tips, and provide mentoring. The ERG might also work within the entity to develop flexible work schedules to accommodate exam preparation.

Initiative IV – Internships and Career Exploration Opportunities (CEO)

Among the Pipeline Project's particular concerns is the paucity of internship and career opportunities for high school students. Internships provide students with exposure to a professional environment that can help change the perception and encourage students to consider a career in accounting. To maximize their value, internships should provide challenging work assignments, access to professional networks, and develop skill sets so that in the end the student has a clear view of what an accounting career has to offer.

STEM fields use internships more effectively than the accounting profession to attract URM students. To cite one example, Yale University's "Discovery to Cure" offers a range of internship opportunities to high school students, college undergraduates, and teachers to expand interest in science and medicine.

The Pipeline Project believes expanding internship opportunities and maximizing their quality are critical for increasing the profession's pipeline. It recommends:

- *Internship Project Toolkit*
Development of an internship project toolkit for entities to implement internships for students. The toolkit would accommodate different accounting disciplines. Various projects will be outlined for easy access. The toolkit would provide guidance in such areas as:
 - Meaningful and challenging assignments
 - Careful selection of immediate supervisors
 - Networking opportunities
 - Consistent and fair compensation agreements
 - Evaluation process for immediate feedback
- *Internship Program Partners*
Partner with existing programs such as NAF to include accounting as an option in their internship initiatives. ACAP, KIPP, AFPI, Junior Achievement, Future Business Leaders of America, and Inroads, among others, also can serve as feeder organizations for internship programs. Rather than waiting for students to apply for internships, the profession should actively seek out promising students for such positions, especially those in high schools and community colleges.
- *Educator Internships*
Design internship programs for high school teachers and university faculty to improve their understanding of the profession and/or raise awareness of how the profession evolves to meet changing business demands. Teachers who complete such internships may become *de facto* ambassadors for the profession and share their experiences with students.
- *Internship Alternatives*
Develop semester internships and co-op programs with flexible working arrangements that fit students' academic schedules. Such school-year opportunities would require working with college financial officers to ensure that participation in such programs does not run afoul of students' financial aid agreements.

- *Career Exploration Opportunities (CEO)*
Offer alternative Career Exploration Opportunities when full-fledged internships are not feasible. For example:
 - Job shadowing
 - Career fairs
 - Site visits by students to employers with accounting career opportunities
 - Development program field trips
- CPA and Other Professional Certifications
 - Scholars enrolled in graduate accounting programs to ensure education requirements are met for the CPA Exam
 - Scholarships available to cover the costs of the CPA Exam and other professional certifications
 - Students sitting for and passing the CPA Exam within one year of graduating

Initiative V – Scholarships

For many students, financial need is a significant barrier to higher education – not just in accounting, but to pursuing a college degree of any sort. Thus, organizations or professions that offer financial aid create an opportunity to introduce students to a possible career path. Too many scholarships go unused. Students either find the forms challenging to complete or lack the confidence that they will receive awards.

To enable talented URM students to take advantage of educational opportunities, the Pipeline Project recommends that the profession:

- Develop a scholarship toolkit to help students identify scholarship opportunities and manage the application process.
- Offer scholarships to high school students based on merit and need.
- Develop scholarship programs to assist students who wish to transfer from community colleges to four-year institutions.
- Create scholarship opportunities for master’s degree students.
- Work with state societies and NASBA to increase scholarship funding.

Success Measurement Goals

The Pipeline Project acknowledges that one of the main concerns is to define attainable success measurements within a defined timeline. Implemented appropriately, increased marketing awareness and school-based programs will increase the number of URMs enrolled in undergraduate and graduate accounting programs. Also, increasing support for the CPA and other professional certifications will increase the number of URMs who become certified.

Success measurements will be established and assessed as follows under each of the priority initiatives by increasing the number of:

- Communication, Marketing and Awareness:
 - High school students interested in pursuing a career in accounting
 - Students enrolling in accounting programs at four-year institutions and community colleges
- School-based Programs
 - High school students participating in accounting summer and community programs
 - Students graduating from undergraduate accounting programs who are qualified to sit for the CPA Exam
 - Community college students transferring to accounting programs at accredited four-year institutions

Next Steps

The success of the proposed Pipeline Project depends on a number of variables but most notably, it requires universal support across the entire profession. The AICPA has taken action to garner the necessary support and begin the implementation of several recommendations outlined in this Insights paper.

The AICPA, the largest accounting member organization in the world, with more than 394,000 members and 44,000 firm/organizational members, is looked upon as a steward of the accounting profession, advocating on behalf of its membership and the best interests of the profession. From auditing standards to human capital issues, the AICPA has a 125-year history of taking leadership on challenging issues to make sure the accounting profession is positioned to continue to thrive. The AICPA is committed to addressing diversity and inclusion and ensuring the profession is able to meet the challenges of a rapidly evolving U.S. capital market system.

The implementation plan of the Pipeline Project has been divided into three primary phases. The first phase focuses on program analysis and market research to better understand where we are today. Market research is intended to better understand what decision factors influence minorities to select accounting as a student’s choice of study. Additionally, it will expose the barriers facing the profession in attracting individuals into accounting. The evaluation of existing programs will highlight the practices that make these programs successful. There are over 50 summer accounting programs targeting both high school and college students. Some of them are highly successful while others achieve marginal results. The evaluation of these programs will yield the practices that achieve optimal results.

The next phase will include program piloting to demonstrate success. Based on the findings from market research and program evaluations, best practices will be piloted. The purpose of the pilot is to demonstrate results and further build the case for support from the profession as a whole. The final phase would involve a rollout of the program for long term success. Upon the completion of the pilots there will be the full implementation where the expectation is that the numbers will continue to grow. This is the most crucial step and where we’ve got to see the results.

With the help of the Pipeline Project, the AICPA has committed to:

- Securing initial funding to demonstrate success of some of the proposed programs outlined in this Insights paper.
- Leading the implementation of several programs outlined in this proposal

- Identifying long-time experienced accounting professionals to serve as advocates who will influence other leaders and organizations to support the program.

The AICPA has a dedicated staff to perform the research, piloting and execution necessary to implement several programs outlined in this Insights paper. But we know that these programs will require the support of the profession. The success or failure of the pipeline in the profession isn't entirely within the AICPA's control; we need all of the help we can get. The collaboration of firms, state societies, and institutions and their support will define the success and longevity of the pipeline initiatives.

A portion of the initial funding has come from the AICPA Foundation and giving to the AICPA Foundation is a great first step. Additionally, as the research and piloting ensue, here are a few other ideas of how you can begin to make a difference in the pipeline.

For state societies, your support can be in the form of the following:

- Working with local high schools to ensure dynamic CPAs mentor and speak to high school students on a regular basis
- Working with local community organizations to provide them with tools that encourage students to study accounting, e.g., Bank On It, <http://www.startheregoplaces.com/>
- Increasing your financial support and presence in community college accounting programs

For firms and organizations, your support can be in the form of the following:

- Funding and participating in one of the summer accounting programs or other major initiatives outlined in this Insights paper

- Ensuring your firm's CPAs mentor and speak to high school students on a regular basis
- Ensuring your firm offers exciting and meaningful internship opportunities to an array of students from different backgrounds
- Fully engaging and supporting your young professionals to pursue the CPA

Let's Meet the Challenge

The ideas expressed in this report are a starting point. No doubt, the approach proposed can be improved with input from others in the profession, as well as thoughts from friends outside the profession. Issues of funding require discussion about who will provide it and how much is available.

But the challenge is clear and urgent. The need to expand recruitment efforts, to boost public appreciation of the profession's value, to improve accounting curriculum, and to reach out to high school and college students and those who provide them with guidance also seems clear. Reaching diversity goals has proven tougher than expected. The Pipeline Project, or something like it, can strengthen the profession and enhance client service by creating more diverse teams and wide-ranging perspectives that reflect the world we live in.

The success of the Pipeline is dependent on whether, as a profession, we can work together to generate the resources required to attract URM's into the accounting profession.

Also, the willingness of the accounting profession as a whole to buy into the initiatives is critical.

Appendix A

Pipeline Working Group Members

Name	Position	Firm/Organization
Bouyer, Ken	Americas Director of Inclusiveness Recruiting Chairman, AICPA National Commission on Diversity & Inclusion	Ernst & Young AICPA
Brassell, Chris	Director, Office of Diversity	PwC
Chin, Jeff	National President	ASCEND
Clarke, Allyson	Consultant – Center for Accounting Education	Howard University
Coleman, Aaron	Human Resources Director	BDO USA
Coleman, Bill	Managing Partner	Coleman & Williams
Drumgo, Kim	Director of Diversity & Inclusion	AICPA
Espinoza, Manny	CEO	ALPFA
Fuller, Tony	University Recruiting Manager	Grant Thornton
Glazerman, Ellen	Executive Director – University Relations	E&Y Foundation
Greer, Verna	Senior Director – Corporate Relations	NABA
Honor, John (Co-Chair)	Founder & President	The Honor Group
Jones, Mary	Senior Manager	Deloitte
Lewis, Wendy Pace	Audit Partner	KPMG
Ong, Lisa	Director of Minority Retention & Advancement	PwC
Ross, Frank (Co-Chair)	Director – Center for Accounting Education	Howard University
Thomas, Ralph	CEO & Executive Director	NJ Society of CPAs
Wells, Jean	Associate Professor – Department of Accounting	Howard University
Willie, George	Managing Partner Chairman – AICPA Private Companies Practice Section	Bert Smith & Co. AICPA
Womack, Kelvin	Principal	Deloitte

Appendix B — School-Based Program Organization

National Academy Foundation (NAF) Background

For more than 31 years NAF has opened doors to viable careers and academic success for underserved high school students who attend its small, career-themed learning academies (or schools-within-schools) in high schools throughout the country. Through academies in five areas of study – finance, hospitality, information technology, engineering and health sciences – NAF is giving young people access to industry-specific curricula, work-based learning experiences and business professionals who serve as mentors and role models. NAF’s Academies of Finance (AOF) connect high school students with the world of financial services, offering a curriculum that covers entrepreneurship, banking and credit, financial planning, international finance, securities, insurance, accounting, and economics, among other topics.

NAF has existing partnerships with many of the members of the Pipeline Working Group, and with many other important players both in the education field and with an interest in diversity and inclusion. It has partnerships with the Council of Economic Education, the International Baccalaureate, the National Urban League, the National Association of Black Accountants, and ALPFA. NAF also works closely with the College Board to develop its policy for career and technical education. And it already has an industry-vetted finance curriculum in place that includes principles of accounting and managerial accounting. NAF’s curriculum is aligned with the Common Core Standards and with national standards for financial education. It is accompanied by course assessments, and is used in 233 academies in 34 states across the country.

Background—Academy of Finance (AOF)

The Academy of Finance (AOF) was NAF’s first career theme and was launched in 1982 in Brooklyn, New York, to prepare high school students for careers in the rapidly growing finance industry. Today, there are over 233 Academies of Finance in 119 school districts across the country. They serve more than 20,000 students annually, 70% of whom are from low to moderate income families. Longstanding partnerships with companies such as American Express, KPMG and many other companies ensure that AOF students are at the vanguard of financial education and reap the benefits of work-based learning opportunities. The AOF curriculum is vetted by partners working in the financial services and business sectors, and emphasizes literacy and project-based learning to engage students. AOF students begin with Principles of Finance to gain a broad understanding of the core concepts needed in this field. Academies offer a variety of courses including Managerial Accounting, Principles of Accounting, Applied Finance, Business Economics, Business in a Global Economy, Entrepreneurship, Ethics in Business, Financial Planning, Financial Services, and Insurance.

AOF Statistics

- 20,608 Students
 - 30% Hispanic/Latino
 - 28% Black/African American
 - 30% White non-Hispanic
 - 6% Asian
 - 2% Other/Multi-Racial
 - 2% Unreported
 - 1% Pacific Islander
 - 1% Native American/Alaska Native
 - 55% of students qualify for free and reduced priced lunch
 - 11% are English Language Learners

Key Roles – NAF

- Partner with chief development officers’ (CDO) represented firms to meet the goal of increasing URM students in the field of accounting.
- Capitalize on the NAF pre-existing model to:
 - Provide staff to manage NAF’s partnership role, including developing a multi-year work plan with benchmarks and goals, and expanding and maintaining the partnership
 - Manage professional accounting volunteers engaged with the AOF and its initiatives
 - Manage and monitor local AOF learning activities and the Student Certification and Assessment System
 - Build out and maintain an online platform to match students with local employers and internship opportunities
 - Build out and maintain a data system that allows NAF to collect and analyze student and academy performance data, including academic indicators of specific cross-sections of students and data related to academy performance on work-based learning programs, internship completion, and advisory board implementation
 - Manage and monitor internship support funds for targeted students
 - Expose targeted student population to the accounting profession through early internship and career exploration opportunities
 - Engage accounting professionals in AOF advisory boards and NAF’s Annual Conference which is attended by more than 1,500 educators and university and corporate partners.
 - Guide and work with the CDO represented firms to continue to build both a curriculum and a motivational student environment which ensures student success in sequencing NAF’s continuum of work-based learning (WBL) experiences – 9th Grade Career Awareness Experiences; 10th Career Exploration Experiences; and 11th and 12th Career Preparation Experiences

National Academy Foundation
Work-based Learning Experience Continuum

Career Awareness

9th Grade

- Online career-related programs (Road Trip Nation, Career Builder, Connect!)
- Classroom speakers (Career options)
- Field trips
- College visits
- Industry-themed class projects
- Career fairs
- Accompany parents to work
- Aptitude and interest assessments

Career Exploration

10th Grade

- College research
- College visits
- Career fairs
- Classroom speakers and team teaching with industry representatives
- Informational interviews with adults
- Job shadows
- Industry-based projects
- Community planning projects (Y-PLAN: Youth - Plan, Learn, Act, Now)
- Community resource mapping

Career Preparation

11th & 12th Grade

- College research
- College visits
- Academy recruitment presentations
- College & career fairs
- Community job fairs
- School-based enterprises
- Virtual enterprises led by business partners
- Job shadows
- Community speaking presentations
- Mock interviews
- Résumé development
- Informational interviews
- Community resource mapping
- College applications
- Leadership development opportunities
- Industry certifications
- Compensated internships

Note: One of the most important and challenging components of the WBL Continuum is the necessity for students to complete a compensated internship. While some believe that any internship experience for high school students is adequate, NAF truly believes that a paid experience is a crucial aspect of work based learning. Paid internships allow students to boost their confidence and motivation, practice positive work habits, learn about personal finances as well as understand the value of financial independence.

The NAF model is designed to prepare students for a paid internship through work-readiness and academic skills learned throughout their academy experience. Because NAF understands how valuable work based learning experiences are for both students and companies, we have started an ambitious drive towards 100% internships.

About the Authors

Frank K. Ross, Director, Center for Accounting Education



Frank K. Ross is currently the director of the Howard University School of Business Center for Accounting Education and a visiting professor of accounting teaching auditing and ethics.

In December, 2003, Frank retired from KPMG LLP after providing over 38 of service. Prior to retiring, he was the Mid-Atlantic Area managing partner for Audit and Risk Advisory Services and managing partner of the Washington, DC office. He was also a member of

KPMG's Board of Directors and the chairman of the board of the KPMG Foundation.

In 1968, Frank was one of the nine co-founders and the first President of the National Association of Black Accountants (NABA).

Frank is a graduate of Long Island University where he earned a bachelor of science degree in accounting and an MBA degree. He received the Distinguished Alumni Award from Long Island University in 1998 and an honorary doctor of humane letters in 2001. He was the first graduate of LIU's School of Business, Public Administration and Information Services to be so honored. In 2004, the University of the District of Columbia also awarded Frank an Honorary Doctors of Humane letters. Over the years, he has received numerous awards for service to his community and his commitment to helping young professionals.

Frank is the author of *Quiet Guys Can Do Great Things, Too: A Black Accountant's Success Story*, which is about his life as an immigrant and successful certified public accountant (CPA). The book, which features a foreword written by former Time Warner Inc. Chairman and CEO Richard D. Parsons, is a classic and triumphant American tale — a parable of how one man's awe and inspiration at life's possibilities was not thwarted or halted by the darker realities of racism, segregation and discrimination. All proceeds from the sale of the book are earmarked for scholarships for accounting students.

Frank is currently a member on the Board of Directors of the following corporations: Pepco Holdings, Inc. (chair of Audit Committee and member of the Human Resources Committee) and Cohen & Steers Mutual Funds Group (chair of Audit Committee). In addition, he currently serves on the boards of the following not-for-profit organizations: The Greater Washington Urban League (treasurer), and the Howard University Middle School of Mathematics and Science (treasurer).

Jean T. Wells, Associate Professor, Howard University School of Business



Jean T. Wells, a CPA and attorney, is an associate professor at Howard University School of Business where she teaches tax and accounting courses. Jean is the faculty advisor for Beta Alpha Psi, the accounting honor society, and the program coordinator for the Volunteer Income Tax Assistance program. Jean earned a bachelor of business administration (B.B.A.) in accounting from Howard University and a juris doctorate from George Washington University. In 2007, Jean completed a six-month Professor in Residence in KPMG's Washington National Tax Legislative and Regulatory Services Group.

Before joining the faculty full-time at Howard University, Jean was a manager in Deloitte's Washington National Tax Policy Services Group where she covered IRS, Treasury, and legislative tax developments. While at Deloitte, she was an adjunct professor at Howard University and Prince George's Community College. Jean has written several articles, some of which have been published in the *Journal of Accountancy* and *The CPA Journal*. She has also revised book chapters for the BNA Tax Practice Series. Jean has held membership in the AICPA, MACPA, American Bar Association, and American Association of Attorney-CPAs.

Allyson T. Clarke, Consultant, Center for Accounting Education



Allyson T. Clarke is a consultant with the Howard University School of Business Center for Accounting Education (CAE). Prior to joining CAE, she was a manager in Deloitte's Audit Practice where she supervised and performed financial statement and compliance audits. Her experience in public accounting enables CAE to address diversity issues facing the accounting profession. Her work with

CAE focuses on the developing unique academic and leadership programs that promote a career in accounting. In 2012, she joined the faculty of Howard University for an academic year and taught advanced accounting, international accounting, and accounting principles.

She completed undergraduate and graduate degrees in accounting at Howard University and American University, respectively. Allyson is active in a variety of professional and civic organizations, including the AICPA, Food and Friends, and the American Red Cross.

About the Center for Accounting Education (CAE)

The Center for Accounting Education (CAE) was originally established in 1973 to enhance the learning processes associated with the accounting curriculum, to support a strong accounting curriculum and to strengthen relationships with the accounting community. Since being rejuvenated in 2004 under the leadership of Frank Ross, CAE is now a leading national resource center for the accounting profession. It provides effective, results-driven programs, profession-wide collaboration, and action oriented/focused research. CAE provides a program for every career step – from attracting African American students into the accounting profession, to developing future African American leaders.

Not only do we encourage the success of college students who attend our one-day leadership program, but we also promote the success of young African Americans whose recent transition to the professional ranks of the accounting industry is made easier by attending our four-day leadership program which is in its 10th year.

The one-day College Program is currently being held at LIU Brooklyn, Texas Southern University as well as the DC and Philadelphia offices of KPMG.

The annual “We’re About Success!” program, currently in its 10th year, is led and instructed by prominent educators and practitioners and provides profession-wide exposure to early-career African Americans. Considered CAE’s flagship program, it helps these young professionals realize that their challenges are not unique and provides them a broader view with which to make informed choices about their career paths.

CAE also sponsors the Accounting Scholars Development Program which is geared to community college students transferring to four-year institutions to continue their focus on the accounting profession.

Thanks to the financial contributions of its generous stakeholders, and with input from its Advisory Board, CAE has launched new programs, seminars, surveys and workshops. Every initiative sponsored by CAE, 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.

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