

SUCSESSES AND FAILURES OF AICPA INITIATIVES: IMPACT OF DIVERSITY DECLINE ON MINORITIES

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ABSTRACT

This is a qualitative research examining the impact of diversity in the Certified Public Accounting (CPA) profession and the successes and failures of the American Institute of Certified Public Accountants (AICPA) initiatives to address this issue. It also examined current state of diversity in the CPA profession and found that while the actual head count of minorities in the profession increased, the percentage of representation dropped. The success of the initiative has been the ability to convince schools to seek more diversity in recruitment. The AICPA initiatives failed because of lack of financial resources available to minorities to continue their education as well as lack of awareness. The research suggests ways of encouraging minority interest in the CPA profession. Beside, this research examined the benefits of the initiatives, current AICPA goals as well as future challenges. Despite the several initiatives proposals and implementations to attract minorities into the CPA profession, minority representation is still at its lowest. However, the future looks bright because minority owned firms are increasing even though there is a decreasing enrollment of minority accounting students in colleges. As the number of CPA firms increases, mentorship programs can be developed to help increase minority interest in the accounting profession.

Key words: AICPA, Minorities, Accounting, Profession, Underrepresented, Blacks.

KEBERHASILAN DAN KEGAGALAN USAHA-USAHA AICPA: DAMPAK KEBERAGAMAN MINORITAS

ABSTRAK

Penelitian kualitatif ini menguji dampak keberagaman (diversity) dalam profesi Certified Public Accounting (CPA) dan keberhasilan serta kegagalan usaha-usaha dari American Institute of Certified Public Accountants (AICPA) dalam menangani isu tersebut. Penelitian ini juga menganalisis kondisi keberagaman saat ini dan ditemukan bahwa kelompok minoritas dalam profesi ini meningkat, persentase keterwakilannya justru menurun. Keberhasilannya terletak pada kemampuan meyakinkan sekolah-sekolah memperhatikan keberagaman dalam merekrut peserta didiknya. Adapun kegagalannya terletak pada kurangnya sumber keuangan yang disediakan untuk kaum minoritas dalam melanjutkan studi mereka yang lebih tinggi. Penelitian ini menyarankan berbagai cara untuk mendorong minoritas agar tertarik pada profesi CPA. Di samping itu, penelitian ini meneliti manfaat inisiatif, tujuan AICPA saat ini serta tantangan masa depan. Meskipun beberapa usaha dan implementasi agar minoritas tertarik memiliki profesi CPA, representasi minoritas masih rendah saat ini. Namun, di masa mendatang, dipastikan kondisi ini lebih baik karena minoritas yang memiliki perusahaan semakin meningkat walaupun terdapat penurunan penerimaan jumlah mahasiswa akuntansi minoritas di perguruan tinggi. Oleh sebab itu, jumlah anggota CPA yang meningkat harus dibarengi dengan usaha memotivasi minoritas tertarik pada profesi akuntan.

Kata Kunci: AICPA, Minoritas, Akuntansi, Profesi, Terwakili, Orang Kulit Hitam.

INTRODUCTION

The Certified Public Accounting (CPA) profession, like many other professions such as law, medicine and engineering, is underrepresented by minorities, such as African Americans, Hispanics, and Native Americans. Unlike other professions, minority under representation in CPA profession is created by several obstacles that severely hinder the entrance of these groups into the profession. Each of these groups faces a unique challenge and similar challenges as well. Being aware of these challenges and the continuing decline of minorities entering the profession prompted the American Institute of Certified Public Accountants (AICPA) to form a minority initiative committee that had to explore the matter and seek a recommendation. This paper will examine the impact of diversity in the CPA profession and the successes and failures of the American Institute of Certified Public Accountants (AICPA) initiatives to address the decline of minorities in this profession.

THEORETICAL FRAMEWORK

State of the CPA Profession

In 1969, minorities constituted about 15% of all CPAs in the United States (Danielle 1991). By 1990, although the actual minority head count rose to 2500 out of 400,000 the percentage actually dropped to 6% (Danielle 1991). A study conducted by the bureau of Labor Statistics found that the percentage of every minority groups in the CPA profession has increased, except that of blacks. Since 1976, blacks represent only 1.83% of all professionals in major firms and this figure dropped to 1.31% in 1989 a decrease of 52% (Bureau of Labor Statistics 1988).

Continuing cutbacks in student financial aid are taking a disproportionate toll on poor and minority students. According to a report, "A Deficit of Understanding: Confronting the Funding Crisis in Higher Education and the Threat to Low-Income and Minority Access," which was released at the annual

Hispanic Association of Colleges and Universities (HACU) Forum on Hispanic Higher Education.

The report stated that, tuition and fees rose in every state around 2004 and 2005. And that while personal incomes increased only by 10% through the last decade and a half, the cost of attending a public four-year institution rose to 47%. This has caused up to about 25-30% of academically qualified low-income students to no longer even apply to college. This problem is likely to continue as a result of the implementation of the 150 credit hours requirements for a new CPA which came into effect in all 50 states in the year 2000. This rule essentially means that all new CPA applicants must complete additional years of undergraduate study to be admitted to write the examination.

The question arises "why are minorities, especially blacks" so underrepresented in the CPA profession? Higher education is the cornerstone of democracy. Yet, it is surprising that, in the World's richest democracy, college is increasingly inaccessible to the poorer people, especially Blacks in American society (Padron 2004). Since the early 1970s, the cost of paying for public college as compared to the percentage of family income has arisen for low-income families from 42% to about 71%, as opposed to a constant 19% and 5% for middle and upper income families respectively. The AICPA initiatives established to answer this question met with some successes and failures.

Success of Initiatives

Between 1976 and 1988, the percentage of Black children attending college declined drastically. Starting from 1998 as a result of the AICPA initiatives, most Universities began a strategic program aimed at attracting minorities to the accounting profession (Berger 1988). They started by combining existing programs as well as intensifying efforts to improve graduation rates for minorities. The approaches explored were aggressive implementation

of generous scholarships, and preparatory programs. As part of the recruiting strategy, colleges and University representatives visited local high schools regularly in a “Show and tell fashion” with the ultimate goal of recruiting the best and brightest from the school. They offered scholarships and other incentives.

The system has reported some success. The number of minorities attending colleges and choosing accounting as a profession started to improve until the year 2000 when the AICPA introduced the latest road block which is the 150 credit hours rule discussed earlier. When President George W. Bush signed into laws the “No Child Left Behind” (NCLB) in 2001, parents and students across the nation were hopeful that public schools would fulfill their statutory mandate and become truly accountable (Melanie, NH 2004). This accountability was to be accomplished by providing for supplemental educational services, school transfer options, and highly qualified teachers in classrooms to give firm foundation to children, especially Blacks and Hispanics. Unfortunately, school districts are not fulfilling their statutory obligations, and children continue to be left behind. Maybe, congress should consider amending the statutory language of the NCLBA to explicitly include private actions.

Reasons of AICPA Initiative Failure

There is no clear reason why the AICPA initiatives failed to address the decline in minority interest in the accounting profession or why the progress of Blacks fell considerably behind other minorities. The answer turns out to be a complex equation of self-doubt, stereotypes, discouragement and economics — and sometimes just wrong perceptions of what accounting is all about. Or the reason for the failure may have been social, economic, cultural and historical Black background indifference. One reason stated in most accounting literature is the lack of knowledge about the accounting profession (Danielle 1991).

Most Blacks in high schools are not aware of a career in accounting because they are not oriented toward that. When minorities initially are admitted to college, they usually are oriented toward career in medicine, law and engineering but no information is given to them about a career in accounting. By the time they discover the possibility of accounting as a career, it’s usually too late. Even those who sometimes find it difficult to continue in other careers still do not think they can make an effort to switch to accounting.

The reason for the above is two folds. First, the AICPA minority initiative failed to introduce accounting as a career alternative to high school students. This could have been accomplished through seminars, career day workshops at a high school, and through a minority radio or television programs. Secondly, the number of Blacks in this profession is so small that their exposure is little to nothing. However, the AICPA could have capitalized on the latter by using minorities to reach high school seniors by including them in marketing efforts and being seen as role models. Another reason for the failure of the AICPA initiative is the lack of financial resources among minority groups particularly Blacks. There is a wide income gap between Blacks and the minority of the population (Hammond and Paige 1999).

As a result of such gap above, a college education is a rare opportunity for Black high school students. Others may counter this argument, stating that the government provides financial aid. The finances are only available to those who know about them. Very often Black parents have no idea about the availability of such financial aid and, therefore, are not able to obtain this assistance. But some choose not to participate in such programs because they consider them a government handout. Additionally, the financial aid is computed on household income, a parent with three children and a household income of \$50,000 may be able to live comfortably and raise

their two children. This income may disqualify the children from being able to receive financial aid.

For example, if a Black couple earns about \$50,000 and has about five or even three kids to raise, they are considered rich when actually, they are barely making ends meet. So when it comes to their children going to college, they cannot have financial aid because their parents are considered viable. The children are bound to roam the streets for lack of something doing. Why can the initiative groups not look into cases like this and remedy them? Less fortunate families are also likely to attend schools that will provide the necessary skills to perform well in this profession. Also, minorities making professional choices in the accounting area have fewer role models in their families as compared to other professional fields such as medicine and law. This is partly because most minorities have interacted with lawyers and doctors and less likely to interact with financial professionals due to income disparity.

In addition, minorities also lack role model in the classrooms in the accounting profession. Worse still, the profession lacks accessibility and is less likely to advertise. The curriculum is tedious and the examination is so expensive for anybody who is struggling to survive like most Blacks and Hispanics, Native Americans face the same problem too. As mentioned earlier, there were obstacles that are common to all minority groups in the CPA profession but their experiences have different features unique to them. With Hispanics, for instance, language barriers and lack of education have often been blamed for their poor representation (Miriam, J. 2004). Why Native American problems were blamed on poverty, limited job market, and the glass ceilings sometimes encountered by this race. Between 1986 and 1995, only 37 Blacks, 11 Hispanics and 3 Native Americans earned a doctoral degree in accounting (Hammond and Paige 1999).

RESEARCH METHOD

This research was carried out qualitatively. AICPA initiative activities were used. The annual reports of AICPA were used and the lists for scholarship awards for five years from AICPA were examined. The list of minority interest groups or partners was also examined for the same number of years.

DATA ANALYSIS AND DISCUSSION

Reasons of Requiring Diversification

The AICPA played an important role in helping to increase the number of minorities, particularly Blacks through financial contributions. It is imperative to continue to build on the progress to achieve more equilibrium in the proportion of Blacks and other minorities in the accounting profession. In order to accomplish these objectives, a scholarship alone is not enough. If a child is awarded \$4000 scholarship in a year, which is the highest amount for financial aid, that child can still drop out of school for several reasons. If parents cannot afford enough pocket money for that child to eat in school, buy books, have money for the necessary upkeep etc. Future efforts should include internships, and other well-defined mentorship programs aimed at bringing minorities closer to the profession.

The primary responsibility should rest on those parties who will benefit from integration. For instance, they are employers in private and public practice, industries, educational institutions and minority students themselves. One way to accomplish this is for both the AICPA and the State Societies to establish some kind of accounting programs in their respective colleges and universities. These programs can be used to identify, and encourage minorities who have a potential interest in the accounting profession.

A well-designed program must be able to provide outreach activities a potential accounting student can be allowed to work with someone from the National Association of Black Accountants or any firm that can

help the student to acquire adequate knowledge in the profession. This will help influence the students to develop interest in the profession. Black CPAs can be used as team speakers visiting high schools. This visit could enhance the profile of the CPA as a role model. The program can also be used to complement the work of another program called "INROADS". An "Inroads" is a nationally recognized program whose goal is to help integrate minorities into the business field.

The financial assistance could be divided into three areas: student, private industry and educational institutions. For the student, the assistance could be in the form of honors scholars, partial tuition waiver or internship earnings. Industry financial contributors will include the establishment of an endowment fund. The earnings from the fund can be used to provide scholarships. Academic performance will be used as criteria for granting the scholarships. Finally, educational institutions could contribute financially by granting either full or partial tuition waivers. The contribution by educational institutions may encourage a higher level of participation by corporations. Other ways to encourage minority entrance into the CPA profession could involve things such as mentor programs, peer groups, accounting workshops.

Mentor Program

Young people today have fewer people in their lives that are able to support and motivate them to achieve their dream (Weinberger 2002). To this end, it would be beneficial to have a student faculty mentor program available during the student's first and second years in college. The teacher will help students in learning and planning their career path. In the third and subsequent years, faculty mentors can be replaced with professionals in the field of accounting who will orientate the students toward an office climate and professional

conduct required in the practice of accountancy in the United States. Great encouragement is needed for students who are first generation in their families by mentors as they are going to serve as role models to siblings, neighbors and communities.

Peer Group

Peer groups provide a social interaction and moral supports among minorities striving toward a common goal (Danielle 1991). Students can lean on each other, by evoking thoughts and ideas. This creates an atmosphere of trust and unity and also helps the student to concentrate on their education rather than thinking about their families at home.

Accounting Workshops

Through this workshop, students are encouraged to help each other to succeed. Students in the senior class tutor those in the lower level classes. In addition to aiding minority students in accounting, the student performing tutoring and conducting the workshops will also benefit by solidifying their own understanding of accounting principles and its applications.

The programs outlined above if properly planned and executed, could benefit the AICPA and its efforts toward integration in several ways:

- 1). It will provide an opportunity to make an investment that will allow professionals to access a segment of society that is underrepresented.
- 2). It will allow professionals in the field of accounting to contribute to the solution of a significant social problem.
- 3). It will provide an opportunity to establish contact with potential employees as well as provide opportunity to cooperate with colleges and Universities to develop future minority CPAs. Finally, it will provide awareness in the minority community of the AICPA performances and commitment to diversity in the accounting profession.

Current AICPA Goal

The need for diversification has long been the goal of AICPA. This goal has changed over the years. Today, the dominant motivation for diversification is the need to increase the potential pool of job applicants. Because of the recent changes in capital ownership, AICPA now sees diversification in the profession as “good for business”. In other words it makes business sense for the profession to be diversified. Between 1987-1992 the number of Hispanic owned businesses rose by 83% and that of blacks increased by 46% during the same time. Customer based in the accounting profession is also changing (Hammond and Paige 1999). It was estimated that by the year 2005, minorities will constitute 27% of the entire U.S. population. The AICPA minority initiatives continued to pursue the goal of integration. Its current activities are designed to address some of the problems and barriers outlined above.

The AICPA has always been keenly focused on diversity and inclusion in the profession, and has developed many programs which have increased the pipeline of students educated about the profession and on the path to CPA, this very important work will continue. Changing demographics of the communities in which CPAs serve has renewed the concentration on the advancement and retention of talented underrepresented minorities within the profession (Ross, FK 2012). Support of many tools and resources are available for students, professionals and firms.

The AICPA’s National Commission on Diversity & Inclusion, which includes representatives from minority professional advocacy groups, large, medium and small firms, state CPA societies, and leaders from business and industry, government and education, is designed to identify strategies that will increase the number of and the advancement of underrepresented groups in the accounting profession.

Results

AICPA Scholarship for Minority Accounting Students:

This scholarship is awarded to outstanding minority students to encourage their selection of accounting as a major and their ultimate entry into the profession. Over about 40 years this program has provided over \$14.6 million in scholarships to approximately 8000 accounting students. The funding is provided by the AICPA Foundation, with contributions from:

- 1) Accounting Education Foundation of Texas Society of CPAs
- 2) New Jersey Society of CPAs
- 3) Robert Half International

2012-2013

Eighty four accounting students were awarded a total of \$254,500. These students demonstrated exceptional academic achievement, leadership and commitment to pursuing the CPA. The scholarship amounts are \$5000 every year. There were also special awards from:

- 1) Stuart Kessler Scholarship gave 1
- 2) New Jersey Society of CPAs gave 2
- 3) Robert Half International gave 1
- 4) Accounting Education Foundation of the Texas Society of CPAs gave 9

AICPA also awarded 21 scholarships from 20 universities for Fellowship for Minority Doctoral students.

2011-2012

AICPA Minority Scholarships were 69 from 52 Universities

Accounting Education Foundation of TSCPA/AICPA Minority scholarship gave 11 from 8 Universities.

New Jersey Society of CPAs/AICPA Minority gave 2 from 2 universities

Robert Half International/AICPA gave 1 from 1 university

Stuart Kessler Minority Scholarship gave 1

2010-2011

AICPA /John L. Carey scholarship awarded 10 scholarships from 9 universities. The

students were from Liberal Arts, Science and other non-business backgrounds to pursue graduate accounting degrees and become CPAs.

2009-2010

AICPA Scholarship for Minority accounting Students were 93 from 91 universities.

2008-2009

AICPA awarded 4 scholarships to Doctoral Management Accounting Research Students from 3 universities.

There is no breakdown of these awards so there is no way to know how many of these awards went to Blacks. Again, the representation of these awards is too small as compared to the number of minorities who would need them so badly.

Future Challenges

Most of the accounting profession recognizes the importance of attracting more Blacks to the field and helping them pass the CPA exam. Few, unfortunately, have a good track record in getting results. In 2002 and 2010, Blacks hired by CPA firms accounted for only 3 percent and 4 percent, respectively. Even slightly lower, the percentage of Black professional staff members of CPA firms was 2 percent in 2002 and 3 percent in 2010. As expected, this has resulted in the marginal representation of Blacks at the management level of CPA firms, with only 1 percent of Black partners in 2002 and less than 1 percent in 2010, according to the American Institute of CPAs. Increasing the retention of all staff is a major challenge that the profession faces

AICPA can achieve diversity in the accounting profession only through increase awareness and through efforts on the part of all CPA's to bring together more culturally diverse groups. Some CPA firms have already made a commitment to diversity. A good example is Raffa & Associates of Washington, D.C. This firm was established

in 1984. By 2007, about 40% of the firm's then, 70 employees were minorities. "It is hard to begin the process of diversifying in an established firm"; said Raffa, founder and managing partner. "You have to go that extra step consciously targeting a different group of candidates; addressing their concerns and making them feel comfortable" (Carlozzi 1999).

The profession will be at a disadvantage if it does not change with the changing composition of both clients and the workforce. By attracting the best students and professionals from all segments, we can improve the quality of the profession and enhance the role of CPA contributions in general. Joseph Berger's report titled "White colleges are bucking the odds against minorities dropping out" in the New York Times (1988) prompted those schools to take some possible success strategies. These strategies include:

- 1) Aggressive recruitment of only those students they believe can succeed.
- 2) Generous scholarships and loans to ensure that students do not drop out because of financial fears.
- 3) Preparatory programs for students whose high schools gave them deceptively high grades while not preparing them adequately for college rigors.
- 4) A cadre of administrators, preferably impassioned ones, whose principal jobs are to goad students on.
- 5) Watchfulness over campus social life and its racial climate and commitment from the school's leadership to attain robust diversity.

CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

Minority CPA's especially Blacks, have come a long way, starting from 1921 when Mr. John W. Cromwell, the first African American to pass the CPA examination in 1943, when Ms. Mary T. Washington became the first African American woman to pass the CPA examination (Hammond, & Raymond 2003).

Today, the number of African

Americans in the CPA profession is still less impressive staying at a level of 1%, however, the percentage of Blacks and minority owned CPA firms has increased. We must all come together to work toward integration. No one group can be responsible for racial integration. The most successful approach will be to combine the resources of businesses, professional communities, academic sectors, and student participants. The business and community professionals will provide financial support, mentoring and work experience.

The academic community will provide for a stable learning environment. The Blacks and minority students can contribute toward their own through mentorships, commitment through work study and other self help programs. The AICPA can also contribute through partnerships with other organizations to develop an outreach program designed to reach minorities. As Paige states, one possible means of accomplishing this would be for the AICPA, State CPA Societies, and other accounting organizations to support and encourage the establishment of Black Accounting Scholars Programs (BASPs) on college campuses around the country. The purpose would be to help identify, encourage and support qualified Black students who have the potential and interest to enter the accounting profession.

It would be fair for the AICPA to reduce the high cost of their certification examination to enable struggling candidates to sit for it. Knowing very well that the certification is another hindrance to most students not pursuing accounting whose chances of having a good accounting job is by passing the CPA unlike other careers which students get jobs immediately they leave school. This is significant to integrating minorities into the CPA profession in the future.

Increasing the retention of all staff is a major challenge that the profession faces. Some firms continue to address this problem aggressively. As concerns Black

professionals, retention becomes even more difficult. The reason for this is very complicated and not yet understood, fully. What part does culture, subtleness, unconscious biases and lack of advocates, play in the high turnover? Ongoing study of these challenges is necessary.

If the profession (CPA) hopes to increase the number of Black CPAs on their staff, they need to make sure they retain more of their Black hires and eventually make them managers and partners in their firms. By doing this, they will, over the long term, enhance the number of Blacks at the higher level. It will also make the profession more attractive to middle and high school students looking at the profession as a career.

Firms of any size can follow these practical, achievable strategies:

Encourage Blacks to take the exam during summer before they are hired in their firms as full-time employees. That way, when they begin work, not only do they have the academic credentials necessary, they also have the professional certifications.

Research what motivates young Black accountants in your firm. It is not good to assume that what motivates you will motivate them. Existing “minority” structures such as affinity groups and networks as a venue to help find out the unique motivating factors could be used.

Certification should be used as a measure in employee evaluation and aggressively monitor progress. Those employees who do not take or pass the exam, seek to know and discuss during the counseling sessions any hurdles standing in the way of the exam and develop an action plan to address their fears and problems.

Assign a CPA mentor for all new employees who are not already CPAs. The primary concern of the mentor is to encourage or inspire the new employee to pass the exam and answer any questions they may have.

Offer to pay for CPA review courses as well as fees to sit for the exam the first

time. Certification is very expensive and it has up to four parts. Reimburse candidates when they enroll; do not wait for them to pass the exam. The risks inherent in early reimbursement are well worth the long run benefits of a highly qualified staff (Ross, FK 2012).

Give candidates time off to study and sit for the exam. CPA examination is very time consuming because the materials to cover is just too overwhelming. Candidates need time and encouragement to be able to succeed.

Incorporate a policy, such that provides a bonus or pay increase, and other recognition; if an employee becomes a CPA within a defined time period. Many firms already implement this, but for those firms that do not, the researcher strongly recommends that they implement this policy too.

Black Americans and minorities should also emulate Blacks from Third World Countries who come to America having and knowing nobody, yet they excel. If they can work half as hard as this group of people work, there should be no reason why they should not succeed too in this field knowing very well that their help is limited from the AICPA and other sponsoring organizations.

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