

Sources and Notes. Need at least 18.

AACSB, (2003), "Sustaining Scholarship in Business Schools" *Report of the Doctoral Faculty Commission*: AACSB Board of Directors, pp. 10.

In their 2003 annual report, the AACSB suggests that in order to increase PhD in business and management, the PhD Project "might partner with AACSB International in these marketing efforts." This is important because it recognizes the need for black accounting professors.

Ahmed, Sara (2012), "Racism and Diversity in Institutional Life." Duke University Press.

Amelia A. Baldwin, Margaret G. Lightbody, Carol E. Brown, Brad S. Trinkle, "Twenty years of minority PhDs in accounting: Signs of success and segregation," *Critical Perspectives on Accounting*, Vol. 23, Issue 4-5, 2012, pp. 298-311.

Caglio, Ariela and Cameran, M. (2017), "Is it Shameful to be an Accountant? GenMe Perception(s) of Accountants' Ethics," *Abacus* 53(1): 1-27.

For my paper, I am quoting their statement that the profession's notoriety and reputation are heavily dependent on the perception of accountants' having high morals. I am introducing the idea that this perception has perpetuated job experience as a barrier. In order to maintain this perception of high ethics, blacks are not actually considered for employment because they do not perceive the same level of self-efficacy as whites. And thus, are not considered competent or possessing the characteristics of the profession. This correlates with the **Gafney, Mary Anne** source.

"Foundation Initiatives." KPMG Foundation, "The PhD Project," www.kpmgfoundation.org/foundation-initiatives/#toggle-id-3.

The Ph.D. Project was founded upon the premise that advancements in workplace diversity could be propelled forward by increasing the diversity of business school faculty. Today, our expansive network of supporters, sponsors, and universities helps Black/African-Americans, Latinx/Hispanic-American and Native Americans attain their business PhDs and become the business professors who will mentor the next generation of leaders.

Since its inception in 1994, the Project has more than quadrupled the number of minority business professors.

In 2002 the project found that minorities are less likely to have a PhD

2.5% of business faculty are minorities.

Fourteenth Amendment (1866), "Citizenship Rights, Equal Protection, Apportionment, Civil War Debt." 14 Stat. 358-359: Sec. 1

Gaffney, Mary Anne, Ruth Ann McEwen, and Mary Jeanne Welsh. "Expectations of professional success in accounting: an examination of race and gender differences." *Advances in Public Interest Accounting*: Vol. 6, 1995, pp. 177-202.

Studied the expectations of professional success between different races and genders. Relevant to this paper, he found that blacks are more likely to have higher expectations of career success than their white counterparts. It is important to note that this study was specifically limited to include accounting students in its analysis.

James, Kevin; Hill, Cecil (2009) "Race and the Development of Career Interest in Accounting," *Journal of Accounting Education*: Dec. Vol. 27, Issue 4, pp. 210-222.

Exploits limitation of gaffney's findings. Gaffney found that blacks are more likely than whites to have high expectations in accounting careers however, his study was limited to students majoring in accounting.

Talks about blacks having lower self-efficacy. Research suggests the possibility of lower efficacy measures among African-Americans. "Hughes and Demo (1989) found that African-Americans score lower than Caucasians on personal efficacy measures. Personal efficacy is a general feeling of competence, personal control, and confidence in managing one's life and may have implications for self-efficacy in a number of specific domains."

"More recently, Witherspoon and Speight (2009) examined why African-Americans are overrepresented in education and social science careers, but underrepresented in other careers. Results showed that self-efficacy was a significant predictor in explaining overrepresentation in these occupations. Specifically, stronger self-efficacy beliefs in these traditional occupations lead to greater interest. Furthermore, weaker self-efficacy beliefs for nontraditional occupations lead to higher interest in traditional occupations."

Hammond, Theresa A. *A White-Collar Profession: African American Certified Public Accountants since 1921*. The University of North Carolina Press, 2003.

Fester, Rachel, et al. "We Know Very Little: Accreditation and Historically Black Colleges and Universities." *Journal of Black Studies*, Vol. 43, No. 7: 806-819.

"The Minuscule Head Count of Blacks in Academic Accounting." *The Journal of Blacks in Higher Education*, no. 18, 1997, pp. 27-28.

Witherspoon, Karen McCurtis, and Suzette L. Speight. "An Exploration of African Americans' Interests and Self-Efficacy Beliefs in Traditional and Nontraditional Careers." *Journal of Black Studies*, vol. 39, no. 6, 2009, pp. 888-904.

Finds that self-efficacy is a major deterrent for blacks avoiding non-traditional occupations. "Self-efficacy refers to a person's beliefs about his or her ability to execute a course of action to accomplish a certain career-related achievement." (James) Thus, self-efficacy is a major component of competency. **Caglio and Cameran suggest that, in order for the accounting profession to retain its**

notoriety, ethics must be a central focus. They further assert that competency is a necessary trait of accountants. If black students do not perceive their self-efficacy as equal to their white counterparts, it is not likely that a prospective accounting firm will employ someone who does not view themselves as competent because this may negatively affect the profession at large.