A STUDY OF AFRICAN AMERICAN STUDENTS' COMPLETION OF AN
ACCOUNTING DEGREE AT A PRIVATE UNIVERSITY

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The purpose of this qualitative study was to identify factors that may have influenced the choice of major and the persistence to graduation of six African American accounting majors who attended and graduated from a private, predominantly white university from the academic years 2003 through 2009. A set of indicators based on several retention studies was selected for the purpose of identifying pre-college, off-campus, and on-campus factors that influenced students’ choice of major and persistence to graduate with a major in accounting. The major findings of this study were that early skill development prior to the college experience, family support, and cultural socialization influenced the participants’ ability to choose a major associated with their skill set. Their persistence to graduation was attributed to that choice. With regard to future studies, expansion of research on African Americans in higher education will give direction for administrators seeking to increase the number of under-represented students in fields where there is a marketplace need.
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by

Alicia F. Eddington
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I would first like to acknowledge my Lord and Savior who by His grace has sustained me through this tedious journey. I also give special thanks to my daughter who has been a constant inspiration. The outpouring love and support you have shown inspired me to keep pressing forward. I also acknowledge my mother and father who believed in me and had faith that I would reach my goal. To my two sisters who have inspired me to utilize my talents to aide future generations that follow. Your faith in my ability spurred me on. To my niece and nephews whom I have impressed upon the value and importance of education; remember my challenge to you to aim high and not settle for anything but your best.

To my committee, I am so grateful to each of you. The overwhelming support you provided gave me the confidence to continue through completion. To Dr. Anthony who had faith in me and played a pivotal part in inspiring me to become a servant leader. To Dr. Newsom, who I encountered when beginning the program, you assured me of my ability to successfully see it through and I thank you for standing behind me. To Dr. Whitson, you have been that constant voice of encouragement and reminder to remain steadfast. To Dr. Bush, you have been a strong advocate and supporter throughout this journey. I am so grateful to you for the manner in which you challenged me to delve deep into the research which allowed me to grow beyond what I could only imagine. I am equally grateful to you for the intricate support you provided in my research that aided in making my long sought dream a reality. To Dr. Sobol, Dr. Kuenzi and Dr. Jackson, you have provided tremendous support and guidance which resulted in the culmination of my research. I am equally thankful for the bond we formed throughout this process. To the rest of my colleagues, family and friends, I thank you for staying with me through to the end.
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CHAPTER I

INTRODUCTION

“If you believe it, you can achieve it; it is all in the state of mind.” This is a saying often echoed by teachers in secondary education. It is these words that have inspired many individuals to press forward in search of higher education. However, in spite of the encouragement, many minorities do not follow through on this adage when it relates to an undergraduate degree. In fact, the 1998 US Census Bureau report showed that approximately 90% of whites and 94% of Asians have either completed high school or earned a general educational development (GED) certification for students in the 18-24-year-old age group. The rate drops to 81% for African Americans; and Latinos, 63%. The percentages demonstrate the disparity that exists among minorities in college. The same report shows that 76% of white high school graduates and 86% of Asian high school graduates go directly to college, compared to 71% of African American and Latino high school graduates who go directly to college. In spite of living in a society of equal access to higher education, the statistics show that African Americans are only about half as likely as white students to earn a bachelor’s degree by age 29 with Latinos being one-third as likely as whites to complete college.

Likewise, African Americans who attend private predominantly white institutions (PWIs) are not retained as effectively as African Americans attending private historically black colleges and universities (HBCUs). Nettles (1996) revealed that while African Americans attend private PWIs at an increasing rate, a greater number of African American students choose to attend HBCUs. Therefore, despite increased enrollments at PWIs, HBCUs continue to lead in the number of degrees conferred upon African American students due to homogeneity (Davis, 2009). Davis suggests that the low number of African American students earning a degree at non-HBCUs is due to feelings of isolation, which may attribute to their decision to leave the
institution before graduation. However, Davis suggests that homogeneity alone, found in HBCUs does not guarantee academic success. He noted, for example, other institutional barriers which affect student success including: limited financial assistance, student body makeup, limited support services, and the institutions’ inability to attract the best and brightest African American students. To explore the phenomenon, I took a close look at African Americans who graduated from a private predominantly white institution to determine what influenced their choice of major and persistence through completion.

Mid Cities University

Mid Cities is a private, predominantly white university of 14,000 students located near the center of the metroplex in the southwestern region of the United States. The university offers strong undergraduate, graduate, and professional programs which include: humanities and sciences: business; the performing, visual, and communication arts; engineering; education and human development; law; and theology.

Mid Cities University’s business school is listed with the top 100 business schools in the U.S. according to *US News & World Report* (2009). This report ranks the business program in the top 40 in the nation. The low African American representation is more prevalent in the business school than in other schools of the university and a proportionately small representation of African American students declared accounting as a major. In fact, while the total number of accounting majors in general steadily increased (from 122 to 246, between fall 2003 and fall 2009 respectively), the increase among declared African American accounting majors was at a slower pace.

At Mid Cities University, the site of this study, African American students represent 5.78% of the 22% minority population university-wide. In spite of the low retention rate of
minority students at the university, African American students, as well as other students, remain interested in attaining a business degree.

Table 1

_Percentage of Mid Cities Accounting Graduates by Ethnic/Racial Background, 2003-04, Bachelor's, Master's and Ph.D. Degrees_

<table>
<thead>
<tr>
<th></th>
<th>Bachelor's</th>
<th>Master's</th>
<th>Ph.D.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asian/Pacific Islander</td>
<td>9</td>
<td>13</td>
<td>30</td>
</tr>
<tr>
<td>Black or African American</td>
<td>8</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>Hispanic or Latino</td>
<td>6</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>American Indian/ Alaska Native</td>
<td>(*)</td>
<td>(*)</td>
<td>(*)</td>
</tr>
<tr>
<td>White</td>
<td>72</td>
<td>68</td>
<td>56</td>
</tr>
<tr>
<td>Other</td>
<td>5</td>
<td>11</td>
<td>6</td>
</tr>
</tbody>
</table>

*Note. (*) refers to less than 0.5%. The table reflects the breakdown of the student population at the university in 2003/2004. The (*) reflects there were no American Indian/Alaska Native students represented among the student population (MSU, 2004).*

The desire to achieve this milestone stems from interest in the subject, as well as its correlation to career opportunities. However, while students perceive they have an aptitude for the subject, a limited number of qualified African Americans graduating with an accounting degree give evidence that many desiring a business degree are not accepted into the program. In fact, approximately 1% of African American students who matriculate to private PWIs graduate with a business degree in accounting. This is a major concern for business and industry who find a limited pool of diverse applicants to choose from when hiring.

On average, 222 minority students enroll at the university per year. African American students consist of 2% of the 22% minority student population majoring in business. Figure 1 reflects under-represented students at Mid Cities from 1999-2009.
Figure 1. Under-represented minorities at Mid Cities University.

Approximately 14,000 students attend the university each year. Of that number the business school is composed of 1100 students, of which 242 are African American. In 2009, the African American However, African American students have the lowest retention rate of under-represented minorities at the university. A significant observation is that African American student athletes perform on par with their African American non-student athlete peers which means, academically, they are equal to their peers. students exceeded the highest mean GPA and highest maximum GPA of the overall student body.

During the period between 2003 and 2009 African Americans at Mid Cities represented a total of 11 students. Of that number, 5 to 8 declared accounting during that timeframe. This number is reflected in Figures 2 and 3.
Figure 2. Student breakdown by major fall 2003. The student breakdown reflects the overall breakdown of student graduates from the business school Fall 2009. ACCT = Accounting; FINCON = Financial Consulting; GBUS = General Business; MGMT = Management; MKTG = Marketing; RMI = Risk Management Insurance; REF = Real Estate Finance.

Figure 3. Student breakdown by major fall 2009. The student breakdown reflects the overall breakdown of students graduating from the business school Fall 2009. ACCT = Accounting; FINCON = Financial Consulting; GBUS = General Business; MGMT = Management; MKTG = Marketing; RMI = Risk Management Insurance; REF = Real Estate Finance.
Minority Faculty at Mid Cities

Recognizing that a diverse student body enriches the educational experience for students and reflects the global marketplace, the business school is committed to attracting the best and brightest students from all walks of life. Aware that attracting diverse faculty aids in efforts to attract minority students, the school hired three minority professors in 2006 with four additional minority faculty hired in 2007. Figure 2 is a breakdown of the student population in the business school including students pursuing a bachelor’s, a master’s or PhD. in 2003-2004.

The faculty comprise 37 full-time and 10 adjunct, including 10 faculty teaching accounting. Four of the professors teaching accounting courses are minority. There are no African American professors teaching required accounting courses. However, there is one full-time African American professor teaching one of the basic core business requirements. Figure 4 reflects the overall breakdown of faculty by majors in which they teach.

Figure 4. Faculty breakdown by major. The faculty breakdown reflects the breakdown of faculty by department in relation to students enrolled by major in the business school. ACCT stands for accounting; FINCON stands for Financial Consulting; FINA stands for finance; GBUS stands for general business; MGMT stands for management; MKTG stands for marketing; and REF stands for real estate finance majors; OTH represents courses taught that do not pertain to a specific major, e.g., Information Technology, Law, Entrepreneurship, Global Markets & Freedom.
Diversity Initiatives at Mid Cities

Hammond and Page (1999) noted that the purpose of diversity initiatives changed from providing access to the accounting profession in response to the civil rights movement to recognizing that diversity makes good business sense. Prior to that time, the dreams of several African American accountants desiring certification for public accountancy were deferred because accounting firms refused to hire them unless they were eligible to sit for the CPA exam. Hammond and Page identified key factors attributing to the shift in interest of public accounting firms to acquire diverse representation in the field due to retirement of auditing executives and recent legislation requiring U.S. companies to submit more reports on financial transactions. In spite of open access, too few African Americans enter the field that remains for more than five years.

Hammond and Page (1999) reported that a factor that resulted in the low African American representation in nonminority-owned CPA firms is the overall decline in the number of African American graduates from 1.8% to 1.4% between 1976 and 1996. A more recent report by the American Institute of Certified Public Accountants (2005) showed that African Americans comprised 7% of new accounting graduates with only 3% being hired by CPA firms during 2003-2004. Brown (2002) revealed that work values play a major role in setting professional goals which impacts one’s decision to enter into the industry. He found that the values of the African American culture tends to dictate a more collective decision making process regarding career choice. As a result, convincing African Americans that choosing accounting as a major will offer great returns may be negated by the parental perceptions that are less aware of benefits the profession offers.

Bruno (2006) made reference to the disparity as reflected in the 1968 American Institute of Certified Public Accountants reports which revealed survey results showing meager gains in
the number of African Americans in the accounting profession. Further, Bruno (2006) revealed the growing number of minorities having substantial financial impact on the economy is the driving force behind companies vying for an increased representation of African American accountants, which is to mirror its constituents.

According to James (2006), firms not only have a critical need for increased quality of education they recognize that employing individuals with diverse backgrounds and experience lends opportunity to develop a more global perspective. With quality and diversity initiatives in mind, companies foster relationships with private PWIs for prospective hires to address their business needs. This poses a challenge for Mid Cities University which offers a program in business. African American students at Mid Cities represent 6% of the 22% minority students in a population of 10,965 enrolled in fall of 2009. The percentage of minority students has remained constant since fall 2003, when minorities consisted of 20% of 11,161 students registered, 5.78% of whom were African American (Comparison of Ethnic Headcount report, Mid Cities, 2009). While the business school has increased entrance requirements over the years in an effort to maintain a steady population of 1100, focus has been on increasing the number of African American students to meet industry demands.

Problem Statement

There is a national issue of scarcity of African American students who major in business at private PWIs. Those who choose to major in business are electing areas of study outside of accounting. The low number of African Americans in business leaves fewer who will potentially choose accounting as a major. In fact, national reports show that although accounting enrollment increased 17% between 1996 and 1999, there has been a constant decline in African American students graduating with an accounting degree since 1976 (AICPA, 2009). This presents a
workforce challenged in creating an increasingly diverse market place in the accounting arena. Overall, minorities represented 8% of the population working for public accounting firms, with only 1% African Americans. This low percentage has impacted the accounting profession as they seek to recruit and retain employees that reflect an increasingly diverse clientele to remain competitive.

The scarcity of African American students in business is felt locally in private PWIs. For example, there is a small population of African American students majoring in business at Mid Cities with few choosing to major in accounting. The low representation of African Americans in accounting is a problem for the university because of a desire to provide the industry with educated workers. Therefore, studying successful African American accounting majors at Mid Cities to identify factors attributing to their choice of major and persistence through completion will assist future African American students at Mid Cities electing accounting to persist through program completion. The findings may also assist other private PWIs with identifying African Americans with the aptitude for accounting to aide in their persistence which will ultimately address a national problem.

Purpose of the Study

The purpose of this study was to add to the body of research that identifies the self-reported factors contributing to African American students’ choice of an accounting major and graduating with an accounting degree. This study focused on six African American students, all of whom were successful in completing an accounting degree at a private PWI. Identification of factors that contribute to the success of African American students who complete the accounting degree can be used to attract, prepare and assist higher education stakeholders in effective
recruitment and retention practices for these students. Also, students can gain valuable insight into strategies necessary to attain an accounting degree.

Research Questions

The research questions that guided my study were as follows:

RQ1: What pre-college factors influenced the African American students’ choice of major?

RQ2: What pre-college factors influenced the African American students to persist with an accounting major at a private institution?

RQ3: What on-campus factors influenced the African American students’ choice of major?

RQ4: What on-campus factors influenced the persistence of African American students with an accounting major at a private university?

RQ5: What off-campus factors influenced the African American students’ choice of major?

RQ6: What off-campus factors influenced the persistence of African American students with an accounting major at a private university?

Theoretical Framework

The fact that few African Americans attending private PWIs select accounting as a major brought reason to identify factors attributing to African Americans who chose an accounting major and attributed to their persistence with the major through completion. Research findings regarding persistence through college completion suggest that those who chose to major in accounting were successful in completing their degree due to pre-set goals as well as pre-college, on-campus and off-campus influences. Several opinions exist among scholars and practitioners regarding factors that contribute to persistence through degree completion to include connecting students with the institution through involvement in extra-curricular activities as well as interaction with peers, faculty and other university personnel (Astin, 1985; Spady, 1970a; Pascarella & Terenzini, 1991; Tinto, 1993). While expanded research of Astin, Pascarella and
Terenzini and Tinto overlaps to some extent with the research findings of Spady, the research of Spady was the best fit for this study because he laid a foundation by looking at the family background. He looked at events throughout the student’s upbringing, and explained how family-related factors impacted their decision to choose a major in line with their desired career.

Looking beyond what happened during a student’s pre-college years, Spady’s (1970b) empirical model focuses on the student’s overall educational experience. Spady correlates peer-integration with academic success. In that regard, he asserts that what is learned in school determines future success. Also, he notes the impact that family origin has with regard to commitment to goals that directly impact persistence in college. Further, he notes the correlation between character qualities and family background. Spady indicates the following factors are associated with educational success: 1) gender, 2) parental education, 3) entrance examination scores, 4) overall GPA, 5) social integration, 6) major GPA, and 7) occupational interest. Spady notes other factors attributing to persistence as well, which include the following: being 1) the first born or only child, 2) able to read, write, and experiment in isolation, 3) independent; 4) self reliant; 5) responsible; 6) persistent; 7) industrious, 8) goal oriented, 9) able to ask questions, and 10) able to discuss issues and ideas. Some of the other important qualities found by Spady that contribute to success include: strong family values, residing in small towns or suburbia; having parents who have high expectations; that communicate with teachers and engage in the educational process. The aforementioned factors were noted by Spady as having significant impact on persistence.

What can be gleaned from Spady’s (1970a) theory on student persistence in college is that parents are primary and most influential at teaching children family values, modeling positive character traits and preparing their children to be successful in life, while providing a rich learning environment at home. That would suggest that success at each level – high school,
college, and beyond depends on early college preparation. Spady suggests that peer integration through campus activities is an additional factor associated with academic success. Further, interaction with faculty and staff outside of the classroom increases the level of confidence in choosing a major and persisting through completion. He suggests that these factors together point to the importance of mentoring for African American students.

Another reason Spady (1970a) was selected as the theoretical frame for this study is his suggestion that a direct correlation exists between student persistence and choice of major regardless of institutional type. Thus, Spady’s findings provided a strong foundation for data collection and analysis in this study involving both choice of major and persistence at a specific private PWI.

Significance of the Study

A report by the American Institute of Certified Public Accountants (2009) revealed that African Americans comprised 7% of new accounting graduates. Due to the low number of African Americans choosing to major in accounting, few are qualified to enter the accounting field and are unable to attain the financial rewards that an accounting career affords. This study contributes to the field of higher education by identifying factors attributed to African Americans’ selection of a major in accounting, and factors contributing to their persistence through completion of an accounting degree at a private PWI. By documenting factors that influenced the choice of major, this study will be beneficial in addressing initiatives of accredited business schools seeking to increase the number of African American students choosing to major in accounting. It also offers strategies that higher education can use to increase student success in accounting courses that will enhance their ability to complete the accounting degree.
Definition of Terms

The following terms are defined to clarify their use in this study:

- **Accounting degree** – Defined by the institution as meeting the overall degree requirements to equip students for success in a variety of professional opportunities, including positions in public and corporate accounting for businesses and not-for-profit organizations. It also satisfies the foundation course requirement to sit for the state’s Certified Public Accountancy exam.

- **African American** – The term used to refer to the same diverse group that Black Americans refer to and is meant to delineate racial/ethnic status. The term African American and Black American was used interchangeably throughout this paper.

- **Influence** – Refers to self-reported factors by students as having influenced their persistence in the major through degree completion.

- **Choice of major** – Decision of students to declare a major in a specific concentration.

- **Cultural socialization** – Refers to the ability to adjust to the environment and to connect to the larger college population.

- **Off-campus factors** – Those factors relating to the students’ life outside the campus including interaction with parents, community leaders, community peers, etc.

- **On-campus factors** – Refers to those factors included in college life such as student peers, campus organizations and activities, faculty and classes.

- **Persistence** – Refers to a student’s decision to accomplish set goals by remaining in college through graduation and completing their goals.

- **Pre-college factors** – Refers to high school and other educational experiences in such areas as academic preparation. It also includes socio-economic status and background.
Limitations

A limitation of this study is the possibility that participants could not accurately describe and recall all factors that influenced their choice of an accounting major and persistence to the accounting degree. Only self-reported data have been used in this study.

Delimitations

The population for this study was limited to undergraduate African American accounting majors who graduated from a Business School at a private PWI from 2003 – 2009. Also, due to the qualitative nature of this study, not all aspects of the chosen theoretical frame were explored. The findings involve a combination of inductive and deductive analysis of data collected.
CHAPTER II
REVIEW OF THE LITERATURE

Introduction

There are many aspects related to an African American student's choice of major and persistence to a degree. The following is a literature review pertaining to student persistence with their chosen major. The chapter is divided into four sections. The first section addresses choice of major. The second section focuses on factors influencing student persistence in college. Section 3 identifies persistence of African American students in accounting at private predominantly white institutions (PWIs). The fourth section focuses on minority representation in the accounting field.

Choice of Major

Differences of opinion exist with regard to factors that impact a student’s choice of major. According to Maulden et al. (2000) and Pritchard et al. (2004), one’s choice of major is influenced by potential career opportunities, interest in the subject, aptitude, family’s occupation, and instructor influence. Other researchers suggest the occupation of parents and one’s socioeconomic status influence that decision (Leppel, Williams, & Waldauer, 2001).

In spite of outside influences, students often have difficulty choosing a major and need guidance when narrowing their choices. Career counselors use various methods to help students choose an appropriate major. For example, one instrument used by career counselors is the Myers-Briggs Type Indicator (MBTI). This instrument is the most common personality test and has been found to be most effective in identifying individuals suited for various educational fields. This is especially true for students interested in majoring in accounting. Carlson, Carne and MacKinon (1961) suggest the MBTI shows that accountants have traits that can be
associated with “intuitive” category. These individuals tend to be creative, imaginative, and adaptable. Furthermore, individuals with this trait like solving new problems and developing new methodologies in their work. Individuals identified as “intuitive” also prefer routine, precise tasks with clear standards and procedures. The noted traits are common among individuals working in accounting. Therefore, individuals who like repetitive work often associated with reports and numbers generally enjoy careers such as accounting. Furthermore, those who refer to the suggested career choice will find themselves in a rewarding career that requires traits associated with proficiency. Booth and Winzar (1993) agree that the MBTI is a systematic approach for accounting programs to identify strong candidates to recruit into the pipeline. The research determined that unless African American students seek access to this tool, they may not be aware of their aptitude for accounting.

On the other hand, Larking (1991) disagrees with use of the instrument, stating that individuals who do take the test may still shy away from majoring in accounting in spite of test results due to pre-existing perceptions from other students and their own misunderstanding of the profession. Myers and McCauley (1985) would concur with this ideology that stereotype of accountants may be a key factor in preventing students from choosing the major. They said that individuals who are categorized as “creative” prefer to choose majors that lead to professional opportunities less rigid and less structured. However, individuals who are intellectually inclined may discover elements of public accounting environments that appeal to them, including ever-changing clients, new problems and challenges, and variety in work. In most instances, the industry is comprised of individuals with certain personality types. However, others interested in being in an industry providing a viable lifestyle are likely to pursue the degree.

Tinto’s student integration model (1991) echoed Spady’s (1970a) research findings suggesting that the integration of outside influences such as family, faculty, mentors, peers, and
the external community are all inter-related and can influence the students’ choice of major. For example, Spady related student skills and development directly to prior schooling. He suggests that skills and development are associated with family background, which is tied to parent’s socio-economic and occupational status. Therefore, Tinto (1991) suggests that students may enter the university with pre-set goals that govern their choice of a major as a result of the background of their parents.

Tinto’s (1993) student integration model agrees with Spady (1970) and found that close working relationships with instructors exposes students to other programs on campus. Furthermore, those who oversee professional organizations interact with students on a different level. This involvement puts them at ease with approaching faculty for letters of recommendation and support, Tinto’s student integration model suggests that a well-balanced social and academic educational experience assists students with choosing a major. Further, Tinto notes that the more the student interacts with faculty outside of the classroom the more confident they are with choosing a major.

Factors Influencing Student Persistence in College

Spady (1970a) revealed that academic performance and college persistence are directly correlated. Also, this significant research revealed that family origin and gender influence college completion rates over time. For example, he found that over a 30-year period, male college graduates have a 67% chance of their son’s patterning after them, regardless of their social strata. Moreover, Spady’s research revealed that a student’s psychological orientation has direct implications affecting their ability to interact well with others in college which is associated with the field of study they are ultimately aligned with, regardless of their aptitude.
He also suggests that commitment to goals directly impacts persistence in college. In that regard, the internal expectation enables the student to persist through goal completion.

Spady’s (1970a) findings on student involvement indicate that direct correlation exists between student choice of major and persistence. The research identified characteristics relevant to educational persistence which include ability, community and home environment, ethnicity, high school experiences, race, sexual origin, and social status. Furthermore, he suggests that socioeconomic and academic background of college students are identified as major influences to the student’s overall chances of persisting through graduation in their chosen field. However, Spady found little documentation pertaining to independent influences regarding attrition.

Also, Spady’s (1970a) empirical model identified factors pertaining to the students’ overall educational experience and development of a college strategy designed to influence the persistence of minority students. For minority students, Spady correlated peer integration with academic success. Likewise, he found that families with high regard for education will pass the same values on to their children. Children whose parents impress upon them the importance of setting goals and seeing them through to completion, will carry that practice through every aspect of their lives which impacts college persistence. In 1970, Spady used multiple regression analysis to form the empirical models and found six additional statistically significant predictors associated with persistence: academic integration, social integration, socioeconomic status, gender, choice of department, and SAT/ACT scores.

Astin’s (1972) research demonstrated that the student’s selection of institution impacts retention. Astin found that students are drawn to an institution based on the program offerings. Astin’s (1975) study revealed challenges with retention among African American students. According to Astin, persistence is enhanced if the student attends an institution in which the social background of other students resembles his or her own social background. This presents
an added challenge for private PWIs. Furthermore, Astin’s theory of involvement (1985) indicates that students’ ability to become engaged in college life is influenced by their association with peers. Therefore, Astin stresses the importance of campus involvement as it relates to the students’ academic and social well-being. In the same regard, Astin makes the correlation between student involvement and the amount of physical energy that the student devotes to the academic experience. He stresses the importance of being actively engaged in one’s environment in order for growth to take place.

Spady (1970b) also asserts that student involvement is aligned with increased academic performance. He primarily refers to time students spend outside of the classroom. This includes participating in student organizations and extra-curricular activities, particularly activities which give students opportunities to interact with faculty and peers. Spady found that the more a student is involved in campus life, the more he or she is able to learn. A student’s involvement in campus activities directly relates to time spent on campus outside of the classroom. This includes participating in student organizations and extra-curricular activities which give students opportunities to interact with faculty and peers. Both Astin and Spady agree that students with little or no campus involvement neglect their studies.

Pascarella and Terenzini (2005) note other factors that impact persistence including major field and course-taking experiences, community outreach, peer group and faculty interactions, and membership in Greek social organizations. Tinto (1975) suggests that while student involvement attributes to persistence, the non-cognitive variables, e.g., seeking services from the university counseling, involvement in the cultural community, available support systems; acquired leadership experience, association with professional organizations and interest in non-educational groups are not prominent among the African American student. How students
adjust to these dimensions and how faculty and staff encourage this adjustment determines the success and failure of minority students and, therefore, their persistence with the major.

Recognizing also that skill development of students in secondary education impacts their academic preparedness in college, Tinto (1993) suggested that another problem with persistence in African American students is due to inconsistency in education. In that regard, Tinto stressed the need for setting high-level expectations in high-poverty schools where low expectations are known to produce fewer prepared students.

Tinto’s research (1993) shows that support systems beyond peers have a positive impact on persistence. He further notes that the parent’s education level causes differences among African American students which Tinto observed has a greater impact with regard to analytical, critical and evaluative skills, compared to that found in non-minority groups. Tinto suggests, however, that no differences exist between first and second generation students as it pertains to their relationship with faculty. Likewise, no differences were believed to attribute to college environment among first and second generation status, common to African American student populations. Tinto (1999) concluded rather, that academic preparedness, the level of campus involvement and parental social background have the greatest impact on the persistence of African American college students at private PWIs.

Mortenson (1999) agrees with findings of the impact family origin has on completion rates. He showed that graduation rates among males have improved since 1999. However, there is a significant decrease in enrollment of male students throughout the U.S.. Mortenson suggests four factors can be attributed to this phenomenon. The first is inadequate role models. Mortenson revealed that only 16% of elementary-school teachers were men. Second, many boys suffer from hyper-activity at an early age. As a result they suffer more from over-criticism of non-conformity than girls. Third, Mortenson states that a disproportionate number of elementary males (75%) are
diagnosed as having learning disabilities. Fourth, females were found to be more likely to have a higher grade point average in high-school (a third of whom pursue a college preparatory track). The aforementioned are said to impact the decision made by boys to not pursue college.

Persistence of African American Students in Accounting at Private PWIs

Lent, Brown and Hackett’s study (1968) reported that the few minorities who embarked upon the field of accounting were being retained. Factors identified included academic and social integration. However Lent, Brown and Hackett and Hedley found no correlation between high school grades, scholastic aptitude and persistence. Therefore, they determined that no differentiation exists between persisters and non-persisters in accounting.

Ellis and Ryan (2003) suggest that African American students attending institutions with low minority representation tend to experience low personal efficacy in certain occupational domains such as accounting. However, they found that low self-efficacy regarding accounting also exists in African American students attending HBCUs which suggests that institution type may have little bearing on this factor.

On the other hand, Guiffrida’s (2005) study revealed that either low goal commitment or low institutional commitment impacts minority students’ decision to discontinue at a private PWI. However, Guiffrida concurs that lack of success among African American students is attributed to lack of persistence. He found other factors attributing to lack of success as well, to include limited support through networks and role models, poor grades etc. He suggested that the institutions’ means of addressing the persistence of minority students will likely increase the retention of minority students in specific fields of study. For example, Guiffrida referenced his study conducted of 20 African American students attending a private PWI. The study measured the effect networks had on graduation. Particular attention was given to involvement in school
programs, organizations, activities, facility use and support of family, faculty, and friends. On the other hand, Guiffrida found that the lack of network support of non-persisters was due to limited college friends, which was not sufficient for overcoming obstacles to remain at the institution.

Davis (2009) suggests that the low number of African American students earning a degree at private PWIs is due to feelings of isolation. He suggests therefore that students who are unable to feel part of the environment are uncomfortable with staying, and thus attributes to their decision to leave the college shy of the degree.

James (2006) suggests that early skill development and cultural socialization impact one’s ability to succeed in the field of accounting. James further suggests that any chance for institutions to increase the African American student population in the accounting track would require them to attract and retain an increased number of students of color by establishing the necessary support mechanisms to aid in their success. According to James, expansion of qualitative research on African Americans in higher education will give more profound direction for administration seeking to make a shift in the educational institutions’ philosophy to address the needs of under-represented student populations. James suggests one way to accomplish this is by focusing on early skill development and cultural socialization which impact one’s ability to succeed particularly in the field of accounting. Another area of focus noted by James is accounting field achievement patterns.

James (2006) also found that although academic achievement among minority students in general has increased over time, African American students still fall behind their white counterparts significantly in some subjects. The National Center for Education Statistics (2001) report also revealed significant difference in achievement patterns of African Americans particularly in English and mathematics. The report notes that African American students tend to
be more challenged with meeting English, math and statistics entrance requirements for prominent business programs which attributes to the disparity among minority and non-minority business students. For instance, by the end of 1999 only 1 in 50 Latinos and 1 in 100 African American 17-year-olds could read and gain information from specialized text e.g., science (compared to about 1 in 12 whites). Likewise, about 1 in 30 Latinos and 1 in 100 African Americans could comfortably do multistep problem solving and elementary algebra, compared to 1 in 10 white students. Significant differences continue to persist in the rate at which different groups of students complete high school and in their secondary educational experiences. James 2002, referencing findings of Lent, Brown & Hackett (1996), suggests that the low percentage of African Americans electing to major in accounting is in part due to their lack of math preparation in high school which is directly associated with career choice.

Increasing Minority Representation in the Accounting Field

In the late 1960s, the American Institute of Certified Public Accountants undertook national initiatives to increase minority representation in the accounting profession. In the past 35 years, the chief purpose of diversity initiatives has changed from one of providing access to the profession in response to the civil rights movement to recognition that diversity makes good business sense. Despite extended effort toward diversification, gains have been meager. While Hispanic representation in accounting increased, African American representation in non-minority-owned CPA firms declined from 1.8% to 1.4% between 1976 and 1996. The AICPA and accounting firms recognize that a technically-diverse profession will be better able to serve its’ clients as minorities grow to comprise a greater percentage of U.S. business owners and of the United States population.
Hammond and Page (1999) stated that prior to the response of the civil rights movement to allow open-access to the field of accounting African Americans pursued other areas of business. However, in spite of the open access in the industry too few African Americans enter the field that stay for more than five years. The shift in interest of public accounting firms to acquire diverse representation in the field is due to retirement of auditing executives, and recent legislation requiring U.S. companies to submit more reports on financial transactions. Hammond concurs that an added interest for the increase in the African American population is that it makes good business sense.

According to the 2000 AICPA Taylor Report, African Americans comprised about 13% of college students, 5% of whom were accounting majors. Herein is the problem. Researchers with similar findings noted potential of a wider disparity of African American accountants in the field between 1990 and 2005 due to the low number of African Americans attending college. This correlates with findings of Allen, Nelson, Quinn and Vendrzyk (2002) who reported a decline in the number of African American students majoring in accounting between 1995 and 2000. A more recent report by the AICPA (2005) showed that African Americans comprised 7% of new accounting graduates with only 3% being hired by CPA firms during 2003-2004. Brown (2002) suggests that work values play a major role in setting professional goals which impacts one’s decision to stay in the industry. He found that the values of the African American culture tend to dictate a more collective decision making process regarding career choice. Additionally, Brown found that perceived career barriers contribute to African Americans’ reluctance to major in accounting due to their perceptions or misunderstanding of the profession.

Conclusion

There is robust research comparing the graduation and persistence rates across ethnic
lines in public and private colleges and universities. However, while many leading theorists have researched the impact student involvement has on student success in both types of institutions, only a small body of research attempted to show the extent to which such involvement influences the decision of specific student populations to choose specific majors and persist through completion. Being able to identify factors that influenced the African American student’s choice of accounting can be used by institutions seeking to attract students into specific fields of study. Furthermore, with regard to the African American student population, the research findings will provide a building block towards assisting students with achieving life goals by identifying the students’ interest, skills, and abilities, which impacts retention. The literature revealed that students who are involved in campus life are likely to feel more connected with the institution, and are successful in choosing a viable major. However, a paucity of research exists that addresses means for assisting African American students with successful completion of major.

Although Astin’s (1971) theory of involvement identifies the institutions’ means of helping African American students to become actively involved in the environment in order to successfully persist through completion, there is no mention of the impact such interaction has on African American students’ choosing a specific major. To help answer that question it is important to determine to what extent the successful completion of the major was attributed to the students’ overall involvement and level of connection with the institution. It is important to know if such involvement provided means for nurturing his or her level of socialization giving them the ability to fit-in with the environment and remain through completion. The above findings can be useful for influencing other African Americans with the aptitude for accounting, who may question their own capabilities, to consider choosing the major, as well as identify means to establish strong administrative and social support to increase retention in the program.
If research findings of Spady (1970a) suggest that direct correlation exists between student persistence and choice of major regardless of institutional type, then one could infer that institutions will do well having mechanisms in place to better educate minority student groups on viable choices. For instance, having processes in place to help students identify their strengths in specific subjects would offer students with the aptitude for accounting to persist in pre-entry courses toward their choice of major during critical stages of their educational career especially while operating in environments where there is low minority representation. According to the researchers, operating within environments as such enables institutions to identify under-classmen with the aptitude for accounting and assist with goal setting early so that their goal becomes a reality. Furthermore, the extent to which the institution takes measures to meet the needs of African American students with interest in accounting, the more likely they are to assist with guiding students into other fields of study (i.e., engineering) that tend to be less populated by minority student groups. The key is properly guiding students in line with their aptitude.

According to Spady’s (1970a) findings academic performance and college persistence is tied to one’s aptitude towards program curriculum which is greatly influenced by family. As Spady aptly phrased it, “the student’s academic role has many parallels with his future occupational role” (p.78). Without proper guidance inside and outside of the institution African American students may have more difficulty with choosing a major. However, the motivation of the student is equally important. In fact, their willingness to take advantage of available resources will give them the ability to persist.
CHAPTER III

METHODOLOGY

Introduction

This study utilized a qualitative approach to identify the factors self-reported as influencing the decision of six African American students, at a private PWI, to select accounting as a major and to persist to graduation with that degree. These students received accounting degrees from this institution from 2003 – 2009. According to King, Keohane and Verba (1994), the qualitative method is the best method of choice when cases are few. This method was also used to allow the researcher to create an environment where thoughts and ideas naturally emerge (Jalomo, & Norma, 2000). Further, qualitative research methods allow the researcher to explore the experience of each participant (Watson, 2002).

Research Design

The research design for this qualitative study included interviews and a focus group with six African Americans who graduated with an accounting degree from an accredited business school at a private PWI during 2003-2009. The interview and focus group process enabled participants to recount and react to their experiences related to college. Participants re-visited experiences that influenced their choice of an accounting major and their persistence to graduation. Merriam’s (1998) research supports the importance of the researcher to comprehend the implications behind all that transpired to fully convey the participant’s reality. Therefore, hearing individual perspectives regarding the background and experiences helped with identifying commonalities that exist.
Population of the Study

The population for this study is six African Americans who graduated with a degree in accounting between 2003 and 2009. All six students graduated from the same university, Mid Cities, a private PWI with a business school.

Instrumentation

A demographic questionnaire, administered prior to the interviews and the focus group session, was designed to provide demographic data related to the research questions posed in the study. As suggested by Cole and Knowles (2003), a list of interview questions was formulated and presented to participants before the interview. The structured interview questioning allowed for expediency with the data collection and ensured consistency throughout the interview process. The structured interview questionnaire was comprised of a predetermined number of questions designed to ascertain the factors leading to the African American student’s 1) choice of an accounting major and 2) factors that influenced persistence in that major. The same questions were used for both in-person and the telephone interviews. The semi-structured focus group questions were used as a guide for the session, allowing participants to expand upon their on-campus experiences. Both the interviews and the focus group were audio-taped. The demographic questionnaire, the structured interview questions and the semi-structured focus group questions were all based on the theoretical frame of research conducted by Spady (1970a).

Procedures for the Collection of Data

African American students who earned a bachelor’s degree in accounting fall 2003 to spring 2009 were identified from the university’s undergraduate alumni list. Six students meeting the criteria, two males and four females, were contacted by an email message soliciting their
participation in the study. The e-mail explained the purpose of the study and sought their participation. Additionally, a consent statement was included in which participants were asked to acknowledge their willingness to participate in the study and their understanding that they were free to discontinue participation in the research project at any time without consequences. If I was unable to reach the student by email, a phone call was made. After verbal agreements were obtained from the participants acknowledging their willingness to participate, each returned the consent form electronically officially noting their plans to participate.

Upon receipt of the consent form, participants received an electronic copy of the demographic questionnaire which they completed and forwarded to me prior to the day of their scheduled interview. The participants also brought a hardcopy of the consent form and demographic questionnaire to the interview. Demographical data acquired from each participant prior to the interview were obtained through a two-page questionnaire consisting of 26 questions that each participant was asked to complete and return prior to the interview session. The demographic questions are noted in Appendix D.

The data collection was divided into three components to take into account the relationship I have with the participants. I advise two organizations which were established in the spring of 2007 to address strategic initiatives. A few of the participants were involved in one or both of the organizations. Because of this relationship, I did not participate in the focus group where on-campus experiences were addressed.

Five of the six individuals were able to meet in person for the one-on-one interviews. The sixth participant, who resides outside of the area, was unable to meet in person, and, therefore, agreed to a phone interview. Each participant being interviewed was invited to participate in the focus group session. Four of the six individuals responded noting their openness to meet at any time. The fifth participant expressed great interest in the focus group and
asked that the session be scheduled for a specific time. The sixth participant who resides outside of the area, was unable to come on-site for the focus session due to family obligations; however that person expressed interest in addressing questions pertaining to on-campus experiences and was allowed to do so at the conclusion of the initial interview segment.

The one-on-one interviews were conducted with the goal of gaining in-depth insight into individual experiences. Each participant was interviewed by me regarding pre-college and off-campus topics to determine what influenced their decision to major in accounting and persist through completion of the degree. Upon receipt of their agreement, participants were asked to respond to seven questions pertaining to pre-college influences and seven questions pertaining to off-campus influences, resulting in a total of 14 questions. Each question was presented in two-parts. First, participants were asked to elaborate on how the subject matter contributed to their choice of major. Second, participants were asked to express how it influenced their persistence with completing the degree. The interview questionnaire pertaining to pre-college factors appears in Appendix E. The questionnaire pertaining to off-campus factors appears in Appendix F.

The individual interview sessions took an average of two hours each to complete. At the conclusion of each interview, the participants were asked to look for a reminder regarding the upcoming focus group session. During the focus session, participants engaged in conversation regarding on-campus experiences that attributed to their choice of major and persistence through completion of the degree. The focus group session was completed within a span of 1-1/2 hours. The focus group questionnaire guide pertaining to on-college factors appears in Appendix G.

Data Analysis

Demographic questionnaire data were reviewed and categorized by participant, according to the six areas of influence outlined in the six research questions. These demographic data
provided me a profile of each interviewee. Once the taped interviews and focus group sessions were transcribed and presented to the individuals, participants were asked for a cross check and confirmation of accuracy. The transcripts were again reviewed, categorized and coded based on responses related to the research questions: 1) what pre-college factors influenced the African American student’s choice of major; 2) what pre-college factors influenced the African American student’s decision to persist with an accounting major at a private institution; 3) what campus-related factors influenced the African American student’s choice of major; 4) what campus-related factors influenced the persistence of African American student’s with an accounting major at a private university; 5) what off-campus factors influenced the African American student’s choice of major; and 6) what off-campus factors influenced the persistence of African American students with an accounting major at a private university?
CHAPTER IV

FINDINGS

Introduction

The focus of this research was to examine factors that influenced the choice of major and persistence to graduation of African American accounting majors within a private PWI. This study addressed the following: (a) pre-college factors that influenced the African American student’s choice of major; (b) pre-college factors that influenced the African American student’s decision to persist with an accounting major at a private PWI; (c) campus-related factors that influenced the African American student’s choice of major; (d) campus-related factors that influenced the persistence of African American students with an accounting major at a private PWI; (e) off-campus factors that influenced the African American student’s choice of major; and (f) off-campus factors that influenced the persistence of African American students with an accounting major at a private PWI. Participants in the study were six African American young adults who received an accounting degree from Mid Cities. They were interviewed and asked to determine what factors contributed to their choice of major and influenced their persistence in completing the degree from the university (2003 – 2009).

As few minorities attending the university selected the major and persisted with the degree to completion, it was important to see what factors influenced their decision to do so. The participants are traditional undergraduate college students from urban communities attending a private PWI. Coming from varied backgrounds, they had an array of experiences which brought them to a common resolve at different points in time. Their educational backgrounds and experiences are essential factors in understanding the reasoning behind their decision to choose an accounting major and persist in accounting at a private PWI. The emergent themes and patterns follow.
Table 2

*Participant Educational Timeline*

<table>
<thead>
<tr>
<th>Name</th>
<th>Yr. Enter.</th>
<th>Yr. Grad.</th>
<th>Under-Grad.</th>
<th>Masters</th>
</tr>
</thead>
<tbody>
<tr>
<td>Richard</td>
<td>1999</td>
<td>2003</td>
<td>BA</td>
<td>N/A</td>
</tr>
<tr>
<td>Destiny</td>
<td>2003</td>
<td>2007</td>
<td>BA</td>
<td>MSA</td>
</tr>
<tr>
<td>Essell</td>
<td>2004</td>
<td>2008</td>
<td>BA</td>
<td>MSA</td>
</tr>
<tr>
<td>Sarah</td>
<td>2003</td>
<td>2007</td>
<td>BA</td>
<td>MSA</td>
</tr>
<tr>
<td>Coretta</td>
<td>2003</td>
<td>2007</td>
<td>BA</td>
<td>MSA</td>
</tr>
<tr>
<td>Rodney</td>
<td>2004</td>
<td>2008</td>
<td>BA</td>
<td>MSA</td>
</tr>
</tbody>
</table>

*Note.* The Participant Educational Timeline reflects the participants’ point of entry into the university, graduation year and degree(s) earned. Yr. reflects the year they entered and graduated from the university.

Since the participants graduated from Mid Cities in different years; two in 2003, two in 2008 and two in 2009 (see Table 2), they had little to no interaction. In addition to graduating in different years, course demands for studies in other areas minimized the time they spent in the business school. As a result, they did not attend classes together and had no interactions outside of their involvement in on-campus extra-curricular activities, e.g., Association of Black Students (ABS), and National Association of Black Accountants (NABA), once it was formed. Furthermore, they did not have opportunity to take part in any other organizations on campus, outside of these activities due to various personal commitments.

**Demographic Profile of Participants**

The two-page demographic questionnaire which consisted of 26 questions provided insight into the characteristics of the participants, including the following: gender, level of education, education (public or private), high school GPA, college entrance scores, GPA maintained through college, parent’s education, siblings; personality traits (e.g., independent,
self-reliant, industrious, goal oriented), family values, type of community, high expectations and parent/teacher interaction. The demographic information assisted me with identifying commonality among the participants. Table 3 gives the overall demographic of student participants. Pseudonyms were used to protect the identity of each participant and the referenced college.

Table 3

Demographics of Student Participants

<table>
<thead>
<tr>
<th>Participant</th>
<th>Gender</th>
<th>Only Child/First Born Child</th>
<th>School Type Elem/HS/Col/degree</th>
<th>HS GPA</th>
<th>SAT</th>
<th>Major GPA Sem 1</th>
<th>Major GPA Sem 2</th>
<th>Ethnic Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Richard</td>
<td>M</td>
<td>Y / Y</td>
<td>Pub/Pub/Priv/BA</td>
<td>3.0</td>
<td>1100</td>
<td>2.3</td>
<td>3.0</td>
<td>-</td>
</tr>
<tr>
<td>Destiny</td>
<td>F</td>
<td>N / N</td>
<td>Pub/Pub/Priv/MSA</td>
<td>3.8</td>
<td>1160</td>
<td>3.4</td>
<td>3.4</td>
<td>-</td>
</tr>
<tr>
<td>Essell</td>
<td>F</td>
<td>N / N</td>
<td>Pub/Pub/Priv/MSA</td>
<td>4.1</td>
<td>1210</td>
<td>4.0</td>
<td>4.0</td>
<td>Black</td>
</tr>
<tr>
<td>Sarah</td>
<td>F</td>
<td>N / N</td>
<td>Priv/Pub/Priv/MSA</td>
<td>3.75</td>
<td>1210</td>
<td>2.7</td>
<td>3.6</td>
<td>Black</td>
</tr>
<tr>
<td>Coretta</td>
<td>F</td>
<td>N / N</td>
<td>Pub/Pub/Priv/MSA</td>
<td>4.0</td>
<td>1350</td>
<td>4.0</td>
<td>4.0</td>
<td>African</td>
</tr>
<tr>
<td>Rodney</td>
<td>M</td>
<td>N / N</td>
<td>Pub/Pub/Priv/MSA</td>
<td>4.0</td>
<td>1210</td>
<td>3.94</td>
<td>4.0</td>
<td>Black</td>
</tr>
</tbody>
</table>

Note. Participant response to demographical information pertaining to gender; whether or not they were the only child or first born, School type (e.g., public or private) which includes elementary, high school and college as well as degree type (e.g. bachelor of arts or master of science in accounting; HS GPA = high school grade point average; SAT = standardized achievement test The SAT is a globally recognized college admission test that lets you show colleges what you know and how well you can apply that knowledge.; Major grade point average end of first and second semester; and ethnic group they identify with. The (-) denote that the participants did not reply to the category.

Richard: The Resounding Voice of My Mother

Richard was an athlete who grew up in a thriving metropolitan urban area. An only child growing up in a single parent household, Richard attended public schools throughout post-
secondary education and managed to maintain a 3.0 GPA in spite of the fact that he did not own many books and was not fond of spending time alone, reading or writing. However, he enjoyed being around others, reading and discussing issues and ideas. He was also inquisitive and was interested in experimenting.

The preparation he gained through high school was reflected in his SAT score of 1100. This showed that Richard had a good IQ, even though his teachers did not consider him to be a stellar student in high school, and therefore, did not focus on his academic ability. The lack of nurturing in that area became more evident his first year in college, where he struggled to catch up, ending the first semester with a 2.3 GPA. He progressed once he discovered his niche. Then after realizing that he was suited for business, he returned to a 3.0 GPA.

As a single parent, Richard’s mother worked outside of the home resulting in him learning to be independent at an early age. In addition to being independent, he was considered to be self-reliant, industrious, and goal oriented – traits which were perhaps enhanced from playing sports throughout high school and beyond. The most notable traits seemed to be influenced by his mother who had very high expectations of Richard.

Destiny: Destined for Success

Destiny proudly proclaimed that she is of African American descent. She grew up with both parents in the home, along with her older and younger siblings. Destiny grew up in a very close knit community that valued education. Her parents moved from Africa specifically to further their children’s education and were intent on selecting a neighborhood that would provide them the opportunity to do so. Based on her father’s plans, she was destined to be a lawyer, doctor, "or someone important," which she would soon decide. Without question, she had to be something of significance as her family was determined that their children would do something
of importance. To ensure that happened, Destiny was placed in quality public schools. The middle and high schools Destiny attended were predominantly white. It was an environment she felt comfortable with and one in which she was able to excel, which was evident in her grades. Graduating from high school with a 3.8 GPA and an SAT score of 1160 enabled her to gain entry into a prominent private university where even there, she was able to hold her ground, maintaining a 3.4 GPA her first and second semester in college.

Although Destiny enjoyed her close-knit family, she was comfortable spending time alone reading and writing, a practice she maintained on through college. She was focused and did not have to be told to study. In addition to being extremely independent, Destiny was found to be self-reliant, industrious, and goal oriented which she exhibited in leadership roles she held throughout high school.

The importance of education was highly emphasized in her family culture, and Destiny was always reminded of such, mostly by her parents, who held her to high standards and expected her to be successful. Both parents provided what they considered to be the very best for their children and gave them an example to follow. Her mother completed nursing school and her father earned a bachelors’ degree in business management, enabling them to adequately provide for their children. The profession her mother maintained allowed her mother more flexibility in her schedule. As a result, she was available to interact with teachers.

Rooted in their family tradition, Destiny’s parents had already laid down high expectations. She took it to heart and felt obligated to do well. As a result of her former education in high school, Destiny was well equipped upon entering college, where she earned her undergraduate and master’s degree in accounting.
Essell: Motivated to Be On Top

Essell grew up in North Central Texas where she attended public schools. She was raised in a two-parent household and had younger and older siblings. Essell was very interested in reading and writing and took her studies seriously. She was not much for conversation, but spent quiet time reading books and was intrigued with discovering the inner-workings of systems – an interest which began in elementary and continued through high school. The schools she attended were very competitive public schools in her neighborhood, where students took education seriously and everyone was striving to be in the top 10% of the class. Her aspiration for being at the top meant getting accepted to prominent state schools. Her parents, also interested in her future educational opportunities, found the high school she attended to be an ideal setting for Essell, where her talents could be nurtured.

Because she was a stellar student, Essell’s teachers enjoyed having her in class and were inclined to comment on her talents. Her parents, who were attuned to her interest in reading, ensured that she had plenty to read to keep from boredom. As an independent learner, it was easy for Essell to grasp concepts, a skill that would take her far. She was also found to be self-reliant, industrious, and goal oriented, character traits which she exhibited in her attentiveness to studies.

High school was the highest level of education of both parents, but they wanted more for Essell and her siblings. Both parents worked outside of the home and relied on the children to hold true to the strong family values that were already established.

Sarah: Seizing Opportunity for Financial Security

Sarah grew up in a home where both parents were immigrants. Her father, an economist, knew the impact education has on one's status in life, which is what attracted them to the United States. Sarah’s parents wanted to ensure that their three daughters would be well educated and
have means to be self-sufficient. Coming from a Third World country where options for women were minimal, it was important to them that their girls would have financial resources to support themselves. Sarah's family moved to the U.S when she was 12 years of age, so attending schools in the US prepared her for studies beyond her post-secondary education.

Sarah held true to her parents’ plans throughout high school where she excelled. Sarah’s school was primarily made up of minority students. She attended a private elementary school and later entered public education through high school. The high school she attended had a very large Hispanic population, a much smaller African American population, and an even smaller Asian population. She thrived in the environment, ending her studies with a 3.75 GPA. Sarah scored 1210 on the SAT and decided to pursue college studies at the same institution her older sister attended. With those scores, she was accepted into her school of choice. Although Sarah disliked math and had no intentions of going down the same path as her elder sister who majored in engineering and math, she still followed in her sister’s footsteps by attending the same institution. She too was considered to be self-reliant, industrious, and goal oriented, striving to seize opportunities for financial security.

Coretta: Following the Family Tradition

Coretta grew up in a major city in the U.S. The younger of two siblings, she and her brother were raised in the household with both parents. Her parents were well educated and had means for comfortably providing for their children. Coretta’s father, who majored in accounting works for the federal government. Although he is not employed as an accountant, he uses his strong background in accounting to do his job. Her mother is a nurse. Both parents thoroughly enjoy their work and there was no question that she would go down a similar path as her parents. The question was which path would she follow?
Coretta considered herself to be self-reliant, “somewhat - to the degree a child can be,” but industrious, and goal oriented for sure. She also viewed herself as being fairly independent, and would enjoy being in isolation reading, but not writing or experimenting. She grew up in a “very upper-middle class” community and attended a public school that was very highly rated. She recounted that the environment had little diversity. With an SAT score of 1350 and an all around 4.0 GPA, there were many options of colleges from which to choose. There were few minorities at the schools she attended as a whole – “almost the same type of demographics that this – you know, Mid Cities is not too different.” Growing up in a similar environment made her feel at home at her university, where she continued to excel academically, maintaining a 4.0 GPA her first and second semester.

Rodney: Getting at the Root of Financial Gain

Rodney was born and raised in the outskirts of the city where he lived with his mother and his two older sisters. His mother and eldest sister were originally from the Islands. Although some of his relatives migrated to Texas, his father and many other family members continue to live on the Island. As a result, Rodney had the opportunity to visit the area of his roots as the family continually made return visits. The culture is deeply rooted, which brings no surprise that those who have relocated “still have that Island culture within.”

Rodney grew up in a community which he viewed as “kind of a melting pot.” He attended a high school that was fairly diverse consisting of 25% African American, 30% Hispanic and 45% white. Rodney did not have many books in the home, but he enjoyed reading and writing and enjoyed being in isolation doing both.

Growing up in a single parent home was not easy; and as a child, it was hard for him to understand why his family struggled when all around them were others who did not seem to be
just getting by. Seeing the kids he grew up around who seemed to be able to experience the good life, he wondered “how could it be?” His mother worked hard, striving to ensure her children were well educated and would have an easier road, which is why his mother saw the need to interact with their teachers and remain involved in their overall education.

It was quite evident that his mother was a strong believer in education. Being the youngest, Rodney also had the example of his sister. The first born, who was nine years older, had already completed a degree in marketing from a state university. The second sister, who was just two years older, received an undergraduate and graduate degree in social work from a highly ranked public university. Rodney was always mindful of his mother’s advice that if you do something make sure you do it right, and he took it to the extreme. He felt compelled to compete with his youngest sibling. What better way to sharpen his game than to outplay the youngest sister. Although they were close, his goal was to score higher than she did in class, even if it was by no more than a point. So he continued to excel in high school, finishing with a 4.0 GPA upon graduation and a SAT score of 1210. Naturally, he was disappointed when he received a 3.94 at the end of his first semester in college. He worked hard to ensure that he brought it up to a 4.00 the second semester, but it did not start there. Little did he know that the long hours spent writing while in high school would become a favorite pastime which would lead to his declaring English as a second major. Rodney was self-reliant, industrious, and goal oriented all the while he was determined to pursue financial gain.

The characteristics of all of the participants showed that they were similar in many respects. Table 4 reflects characteristics of the student participants associated with their home environment.
### Table 4

**Demographics Pertaining to Characteristics of Student Participants in Home Environment**

<table>
<thead>
<tr>
<th>Student</th>
<th>Family Values</th>
<th>Self-reliant</th>
<th>Industrious</th>
<th>Independent</th>
<th>Goal Oriented</th>
<th>Owned books</th>
<th>Read A lot</th>
<th>Asked %</th>
<th>Read alone</th>
<th>Wrote alone</th>
<th>Enjoyed Writing alone</th>
<th>Enjoy in Isolation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Richard</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>N</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>Destiny</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>-</td>
<td>N</td>
</tr>
<tr>
<td>Essell</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Sarah</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>?</td>
</tr>
<tr>
<td>Coretta</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Fairly</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Rodney</td>
<td>Y</td>
<td>Some-what</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
</tbody>
</table>

*Note.* The participants addressed questions pertaining to personality characteristics. The questions regarding sharing ideas pertain to whether or not they liked discussing ideas with others. Questions pertaining to enjoyment of reading, writing, and experimenting are in association with their comfort of doing these activities in isolation from others.
What was gleaned from the demographic data is that the parents’ achievements influenced the student’s high regard for education. They recognized that what is learned in school determines future success. With that in mind, the home where the participants resided was located in a Metropolitan area in a nurturing learning environment where they were encouraged to read. Due to the high regard for education, participants were placed in schools where they would receive quality education. Their parents interacted with teachers regularly so that they were aware of their progress and could immediately address any concerns. The parent’s involvement with the overall educational process influenced participants to take math and sciences, as well as advanced-level courses to prepare them for college. Parental influence was critical in ensuring that the participants remained focused on the goal of getting into a quality university. The high regard the families held for education was rooted as other members had already set the standard. As a result, it was instilled in the participants early to set goals and see them through. Furthermore, the high expectations set by their parents kept participants focused on achieving set goals. Table 5 reflects demographics pertaining to parents of student participants, and Table 6 identifies themes from demographics noting the participants combined responses.

Table 5

<table>
<thead>
<tr>
<th>Student</th>
<th>Mother’s Educ</th>
<th>Father’s Educ</th>
<th>Sml Town</th>
<th>2/Parent Hm</th>
<th>Wkg Mom</th>
<th>Wkg Dad</th>
<th>Parent/Teacher</th>
</tr>
</thead>
<tbody>
<tr>
<td>Richard</td>
<td>College HS</td>
<td>N Y</td>
<td></td>
<td></td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Destiny</td>
<td>Nursing Sch BA/Mgt.</td>
<td>N Y</td>
<td></td>
<td></td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Essell</td>
<td>HS HS</td>
<td>N Y</td>
<td></td>
<td></td>
<td>N Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Sarah</td>
<td>HS Master’s</td>
<td>N Y</td>
<td></td>
<td></td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Coretta</td>
<td>MSN BS/Accnt</td>
<td>N Y</td>
<td></td>
<td></td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Rodney</td>
<td>Bachelor’s Master’s</td>
<td>N Y</td>
<td></td>
<td></td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
</tbody>
</table>

Note. Demographics of participant’s parents reflect information pertaining to parents (e.g., level of education; location of residence; work history; involvement/interaction with teachers). HS – High school; Mgt. = Management; BA = Bachelor’s of Arts; BS = Bachelor’s of Science; MSN = Master of Science in Nursing; Accnt = accounting
Table 6

*Themes from Demographics*

<table>
<thead>
<tr>
<th>Themes from Demographics</th>
<th>Noted Influence</th>
<th>Number of Responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Environment</td>
<td>Lived in a thriving metropolitan area in a nurturing learning environment where focus was on education</td>
<td>6</td>
</tr>
<tr>
<td>Elementary/secondary education</td>
<td>Attended public elem/high schools</td>
<td>5</td>
</tr>
<tr>
<td>Parental influence</td>
<td>Involved in overall educational process; interacted with teachers</td>
<td>5</td>
</tr>
<tr>
<td>Aptitude for accounting while in high school</td>
<td>Completed math, accounting and AP courses in high school allowed for early discovery of their aptitude for specific areas</td>
<td>5</td>
</tr>
<tr>
<td>Family values</td>
<td>Family had high regard for education and expectations to acquire a successful career</td>
<td>6</td>
</tr>
<tr>
<td>Goal orientation</td>
<td>Instilled by parents at early age to set goals and see them through to completion</td>
<td>6</td>
</tr>
</tbody>
</table>

**Additional Research Findings by Category**

The additional research findings fell under three broad categories which were pre-College influences, on-campus influences and off-campus influences. After coding within the categories, common themes emerged. Therefore, the findings are grouped by category and by themes that emerged from the data. This can be seen in Table 7.
Table 7

Participants’ Combined Responses

<table>
<thead>
<tr>
<th>Factors</th>
<th>Combined Comments</th>
<th>Number of Responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-College Factors influencing Choice of Major</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parental Influence</td>
<td>High expectations set by parent(s) to be something of significance</td>
<td>38</td>
</tr>
<tr>
<td>Secondary Education and Teachers</td>
<td>Helped identify/nurture strengths/aptitude for accounting; also made math enjoyable</td>
<td>18</td>
</tr>
<tr>
<td>Pre-College Factors influencing Persistence of Major</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parental Influence</td>
<td>Convinced them accounting was a way to acquire an affordable lifestyle; family’s high regard for education gave a sense of obligation to be successful</td>
<td>24</td>
</tr>
<tr>
<td>Faculty Influence</td>
<td>Professors outside of business school; easier to relate to; conversation with faculty led to choosing accounting</td>
<td>18</td>
</tr>
<tr>
<td>On-Campus Factors influencing Choice of Accounting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advisor Influence</td>
<td>Provided guidance; direction in proper course selection; encouraged participation in accounting in internship</td>
<td>30</td>
</tr>
<tr>
<td>Peer Influence</td>
<td>Peer interaction led to awareness of the type of job opportunities and salaries associated with accounting</td>
<td>29</td>
</tr>
<tr>
<td>Faculty Influence</td>
<td>Primarily from professors outside of the business school; easier to relate to</td>
<td>29</td>
</tr>
<tr>
<td>On-Campus Factors influencing Persistence in Accounting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advisor Influence</td>
<td>Provided guidance; directed me in proper courses; encouraged me to continue with the major.</td>
<td>18</td>
</tr>
<tr>
<td>Peer Influence</td>
<td>Heard about experiences older peers were having with accounting</td>
<td>15</td>
</tr>
<tr>
<td>Extra-curricular Activities</td>
<td>Participation in career-oriented professional organizations; networking</td>
<td>36</td>
</tr>
<tr>
<td>Racial Dynamics</td>
<td>The social-economic status impacted social interaction</td>
<td></td>
</tr>
<tr>
<td>Off-Campus Factors influencing Choice in Accounting Themes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Organizations</td>
<td>Exposed to accounting during HS; got advanced knowledge of college life; maintained contact with professionals.</td>
<td>8</td>
</tr>
<tr>
<td>Professional Internships</td>
<td>More options, and better paying internships in accounting than any other industries; networking</td>
<td>10</td>
</tr>
</tbody>
</table>
Table 7 (continued).

<table>
<thead>
<tr>
<th>Off-Campus Factors influencing Choice in Accounting Themes (cont.)</th>
<th>Community Involvement</th>
<th>Combined Comments</th>
<th>Number of Responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Environment/Surroundings</td>
<td>Community Involvement</td>
<td>Mentored youth from area high schools through organized programs</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>Community Environment/Surroundings</td>
<td>Cars, homes in surrounding community reflected high socio-economic conditions</td>
<td>21</td>
</tr>
<tr>
<td>Professional Organizations</td>
<td>Professional Organizations</td>
<td>Enhanced communications skills through Toastmasters; also participated in InRoads networked with professionals</td>
<td>8</td>
</tr>
<tr>
<td>Off-Campus Factors influencing Persistence in Accounting</td>
<td>Professional Internships</td>
<td>Discovered more options available in accounting; offered internship during sophomore year in college</td>
<td>8</td>
</tr>
<tr>
<td>Community Involvement</td>
<td>Community Involvement</td>
<td>Mentored youth</td>
<td>10</td>
</tr>
<tr>
<td>Environment/Surroundings</td>
<td>Community Environment/Surroundings</td>
<td>Remained connected with professionals; encouraged students to continue with accounting</td>
<td></td>
</tr>
</tbody>
</table>

Note. Themes from combined respondent comments. The notation of (8a) – (38) represents the number of times the theme was directly or indirectly referenced.
Pre-College Influences on the Choice of Major

Students were asked about their experiences, prior to entering college that may have had an impact on their choice of an accounting major. The themes emerging from this category were parental influence, and secondary schools and teachers.

*Parental Influence*

Though college educated, Richard’s mother worked on the support services side of the accounting firm. Because of her exposure to the firm, she observed individuals working in client service and consistently conveyed to her son the benefits of working in the accounting field. At the time he was disinterested, but he eventually took the advice and made the decision to pursue an accounting degree. Reflecting back, he saw that through her years of persuasion and nurturing the seed that she planted, it eventually came to fruition. Richard also noted that his mother had the most influence on his choice of major due to her exposure to one of the “Big 8” accounting firms.

Destiny also received support from family in her decision to do something business related, but the support was extended on a broader level. She saw that her father worked hard to provide for his family holding nothing back. With Destiny’s older cousins already out of college and secure, she was expected to do equally as well. It was up to her to determine what path to take, but her family would be there encouraging her and providing incentives along the way. The following demonstrates this support:

> I grew up in a very close knit community that values education. My parents moved from Africa to take full advantage of the opportunity to provide their children with the best education. According to my father I had to be a lawyer, doctor, or someone important. All I knew was that I had to be something of significance. They believed in compensating for hard work and would buy whatever I asked for as well as let me have fun time with friends.
Essell’s parents were very supportive as well. They did not directly influence her choice of major but clearly wanted her to go to college. She stated, “They really didn't force me to choose accounting. I told them what I was going to major in and they were supportive. They were just happy that I was going to college.” Interestingly enough, a different theme surfaced at this point, high expectations. She showed this when she said,

They’ve always had high expectations of me to make good grades and make good decisions about courses, so that inspired me. Even before college was in the picture my parents always had a deal with me. For example, if I made all A’s or the honor-roll they would give me whatever I wanted. So their inspiration carried me from elementary all the way through college.

While Essell received encouragement from parents, they were not familiar with the overall benefits the accounting industry had to offer and were compelled to consult with their friends who knew about accounting and who confirmed it would be a good major and industry with which to be connected.

Coretta gave credit to her parents as well. Her father’s background in accounting attracted her to this field of study. Coretta also had a paternal aunt, with whom she often spent time on days designated to “take your daughter to work.” Her aunt worked for the city doing accounting, and like Coretta’s father, she enjoyed her field of work. This made Coretta’s experiences with accounting all the more enriching as she was given tasks which enabled her to bring what was learned in the classroom to life. She said, “I had a really good experience when I would go and see her at work. Just having those good experiences in the field as a young kid definitely left a good taste in my mouth for accounting -- I just remembered that.” So it was the tradition set by her family that left Coretta with the desire to pursue her passion for accounting.

Secondary Schools and Teachers

Rodney’s AP math classes influenced his interest in majoring in accounting. Although he
did not take accounting until he was in college, his decision to major in accounting came the
summer before his senior year in high school after attending the Accounting Career Awareness
Program (ACAP) held at Mid Cities. The program sponsored by the university aided the
National Association of Black Accountants (NABA) in educating youth on the world of
possibilities in accounting. He confirmed the benefits of the program when he said,

The ACAP program really showed me that if I really wanted to understand business, if I
want to understand how the rich people made their money, that’s what I needed to know
– that’s what I needed to understand. Because when you have that knowledge about
accounting, people can’t take advantage of you, or harm you, intellectually. If you have
an understanding about business then you can protect yourself with regard to credit cards,
and the interest in them. If you have an understanding about business, you can protect
yourself, your family, and your community, as well as others who don’t know those
things. You can even help your sister buy a new home, your mother buy a new car as well
as do for others.

While attending ACAP Rodney discovered the benefits of accounting and what knowing
accounting can do for you. His experience began to unveil the key to financial gain, leaving him
motivated to return to school and continue with advanced placement courses in which he
excelled although they were quite challenging. He said, “The rigor that it took to take those gave
me a sense of what would be expected in college which gave me that same kind of competitive
drive that makes me want to push myself – that makes me want to do well – to excel.” He found
some classes to be a bit tougher than others, but through the encouragement of his teachers, he
was able to succeed. For instance, he knew math was not his strong area but realizing it was a
key element in financial gain, he was motivated to do what was necessary to master it. He said,
“There were math teachers whose classes I enjoyed although I really wasn’t that stellar in math.”
Rodney could always count on his mother for that added encouragement even when his grades
were not up to par. This was evident when he recalled,

I would get a grade of 60 or so in math and my mother would not scold me but would say: ‘did you give it your all -- did you try your best?’ And you know, if I was able to access what my best is and determined that my all was 60 I knew next time I had the
tools to go out there and do better. But it was always encouraging. I mean always a positive environment.

Mindful of the opportunities that were before him, Rodney was driven to work harder until he could do as well, or even better than peers around him in any arena. Drawing from his experiences on the court, he knew there had to be a way to outdo his opponents. He said,

I told kids that I had aspirations of being the next LeBron James. But emulating him meant that I needed to have that same work ethic – that same drive which pushed me. I also realized the same things that dictate how well you perform in a field of play are the same things that dictate how you do in the classroom. It was that same feeling that I wanted to get the highest grade on every test in every class. And when I didn’t, you know, it was frustrating and I said well what do I have to do - I’m gonna bust my butt even harder. It’s the same thing in basketball or football. You get to the weight room and put in the work there, knowing what you put in you get out. And at the end of the day hard work is going to get you where you want to go.

Rodney had an easier time with writing. The discovery that accounting is a combination of numbers and communication was quite intriguing. He recalled being advised by his communication professor that ‘if you’re not able to communicate what numbers mean then people are just going to say there’s no value in this -- it’s just a list of numbers. Being able to not only calculate those numbers from a math perspective, but being able to interpret them and communicate them from a communication standpoint, and from a writing standpoint is what matters, He said,

I think that my communication skills played a role in me majoring in accounting because I can incorporate those things into a profession or career in accounting. It is a skill that I was always mindful of that enabled me to maintain this level of confidence. So when you are in the world you maintain that same feeling and no one intimidates you. Having good communication skills allowed me to walk into a class with walls of people who didn’t look like you, knowing that they expected a lot from me, and just go in there and excel. I did have teachers that really encouraged me after proving to them what I was capable of.

Rodney’s involvement in extra-curricular activities in high school was an even greater factor in his choice of accounting. The greatest influence came from his coaches. That spirit of competing against peers, and his sister, and being in the best shape to be on top of his game
carried over into the classroom. He believed that both contributed to building his character and led him down the path to accounting. He showed this when he said,

It really was my coaches, as well as the kids that I competed with that attributed to my interest in accounting. The best venue for anyone to learn how to really want to win and want to be the best is a competitive playing field. And yes, those people are friends and you build strong relationships with them, but at the end of the day you want to win. You want to do the best that you possibly can and you want to try your darn best to make sure that your best is better than anyone else. So in high school and college if the highest grade was a 72, I didn’t care I wanted mine to be a 73. It was always relative to other people. But there comes a time when you realize – not everything can be a competition. My mother used to tell me that all the time.

Coretta discovered she had a natural affinity for accounting and finance, which she found to be interesting and enjoyable and reaffirmed her thinking about pursuing the major. She showed this when she said, “In high school my accounting course and my personal finance course were both very interesting to me. So I knew if I wasn’t going to become a nurse I would become an accountant. I understood the material, and liked the fact that it’s very logical and a comfortable place to be with numbers.”

Pre-College Influences on Persistence

Pre-college influences were addressed in the interview process. Three of the six students shared experiences that highlighted their parents’ influence on their persistence.

Parental Influence

The value Richard’s mother placed on education was evident in her belief in the value of education and was exhibited through her continuing support. Being very supportive of his endeavors, she undoubtedly believed in his ability – she knew it was the only answer to a fulfilled life. It was through her actions that he learned the true meaning of the word “value.” He showed this when he said,
Her belief in me was motivating in itself, and I have a great amount of respect, and trust, and love for my mother. So I valued everything she said. She would encourage me through positive reinforcement that I can do it – I can do it. Not only in spite of being the only minority in my classroom, and regardless of being the only minority athlete to get into the business school after athletes were admitted.

The one thing that Richard stated his mother impressed on him was to finish what you begin - a sound echoing in his ear which he literally took to heart to mean anything he was faced with from the time he left home for the bus until he returned in the afternoon. He showed this when he said, “If a situation arose at the bus stop, you had to be prepared to finish it. If you did not plan on finishing what you started, it was going to be a very long day.”

“Finish whatever you start” is a statement so simple that spoke volumes with Rodney. Over time, the message that was ingrained in him had new meaning which carried him from completing an accounting degree, to not stopping until he became a Certified Public Accountant. He learned as a child to take full advantage of every opportunity, and to see it through since some opportunities only come once. He shared, “It was ingrained in my fabric of a person to see things through to completion. Accounting was the opportunity availed to me that I needed to capitalize on.”

Rodney also noted that his mother, in particular, had significant influence on his determination to set goals and complete them. Reflecting back over his adolescent years he noted that the word “value” was evident. He stated, “I think it was more value and principle lessons I learned, and that’s whatever I was going to do in school to complete it. It was that commitment to set a goal and see it through.”

Rodney’s mother reminded him that the purpose of being in school was to get a good education to secure his means of going to a four-year university and being successful. He said, “Anytime I would even mention something about sports to my mother, there was a very quick
Rodney saw his mother work hard to raise her three children, all the while demonstrating the value of hard work. It was her constant encouragement that made the difference. It was the same spoken words, to be committed to finish what you begin, that he saw her demonstrate daily. Rodney was assured by his mother that there was nothing to which he could not aspire to. He stated,

She would bend over backwards for us and it was her work ethic that built me. She would just build me up and make sure I did not get the big head or get arrogant. But in the back of my mind I maintained this level of confidence and carried myself that way. My mother would never put it in my head that just because I’m something that I can’t do something. Therefore, I never ever thought that there was anything that I couldn’t do. If I wanted to be a doctor, then I could be a doctor. If I want to be a lawyer, I could be a lawyer. Or if I wanted to be a CPA, I could be a CPA. And through the grace of God here we are 23 years later, I’m a CPA.

Sarah noted receiving encouragement from her parents to stay with accounting once she started on that path, especially after receiving a full-time offer following a summer internship before her junior year. They wanted her to continue working towards accounting so that she could take full advantage of the opportunity. She said, “My parents were definitely very hands-on with us and always with advice and encouragement. So I just had to keep going. So I guess you could say their influence with regard to persistence was implicit and explicit.”

High expectations from family meant that Destiny had to push hard, and do her best to persist in whatever she did. She showed this when she stated, “My parents had no time for quitters. I had pressure from family to complete the program. It is because of them that I am doing what I set out to do. They all had big aspirations for me to get a college degree.”

Coretta stated that her parents not only offered monetary incentives, but also provided encouragement through moral support. Her father’s background in accounting, along with her
mother’s assistance, made it easier for her to not lose sight of her goal when faced with challenges. She showed this when she said,

Mother knew how to motivate and they taught me that if you do something to stick to it – but to make sure it’s something that you enjoy. They definitely taught me the value of working hard. Both parents pushed me and stood behind me. They were wonderful parents and showed me the importance of hard work. Nothing’s easy. My parents coached me anytime I was upset or had a hard time with a course. Even though my mother is not an accounting-minded person she was able to walk me through the steps of trying to figure out the problem. She would say for example: Have you looked at this -- have you thought about that? And of course my father had a background in accounting so he was able to answer some of the questions just from his personal knowledge of the field. They stood behind me and urged me to do something that I wanted to do; that would make me happy.

The moral support received from her parents allowed Coretta to maintain confidence in her abilities. They were available to listen and guide her through finding resolutions to any challenges she faced. The overall support and encouragement aided in her ability to make it through. There were perks along the way, like promises to buy her a car. However, they recognized her drive and knew that incentives as such were not necessary to keep her on the path since she was determined. She showed this when she said,

Even through I’ve always been pretty self-motivated my parents made the mistake of telling me, while I was in high school, if I made straight A’s they would buy me a car. I got straight A’s so they had to buy me a car. But I never got straight A’s because they were going to buy me a car. I got straight A’s because that was my goal – that’s what I wanted to do. I have always been one to excel and do well. If I’m going to do something, I’m gonna do it well. I’m gonna do it right. So the motivator was not monetary perks but their acknowledging that I did a good job – and bragging rights!

Secondary Schools and Teachers

Although Richard did not take the necessary core competency courses needed to enter the business school (e.g., algebra, pre-calculus), while in secondary education, he was intrigued with logic and reasoning to which he was exposed through political science and similar subjects.

While taking his first accounting course, Richard found he had a knack for the subject, or at least
it made sense. Since it was based on logic, he could relate to it. He also found disinterest in history, but was determined to persist in whatever he started which propelled him to successfully complete the requirements. He showed evidence of this when he said,

There were courses that caused me to persist with completing the accounting degree that I was not necessarily fond of. For instance, I was miserable doing world history but knew it was in my best interest to finish it. I was open to learning the material, obviously to pass the course. It was more value and principle lessons I learned from taking the courses that taught me whatever I was going to do in school to complete it. So whatever I did, I would do well -- I would give it a hundred percent.

It was clear that the value and principle lessons learned from his mother were re-emphasized in sports, applied to school, and to every arena.

Rodney noted that African Americans made up 25% of the minority population in his high school, with few taking advanced-level courses with him during the 11th grade and 12th grade. All the while, Rodney formed an array of friendships but remained motivated toward financial gain. So he excelled both on and off the court, which also prepared him to compete in the college classroom. This was evident when he spoke of his high school experiences saying,

I never shied away from being that one person who goes off and does something that others aren’t doing. Other people I think tend to gravitate to one particular group of people and find that comfort zone. Even today, when I speak with people from high school they recall thinking I was pretty good at gravitating and interacting with lots of people. At the same time I never really committed myself to one group of people. I might sit with one group at lunch and would sit with a different group of students at other times. I never wanted to pigeon hole myself by being associated with one group saying this is your group; this is where you have to be and have to stay; because, unfortunately, the world isn’t like that.

Rodney recalled playing sports in high school as well, and also made reference to his mother noting that academics were his primary focus. So he managed both. He showed this when he stated,

I played sports in high school but I was taking AP advanced level courses and the dynamic of going to basketball practice and being around one group of people and then going to the class and being with another group of people was always interesting. At times it kind of hurt me as it relates to building a relationship with people on the
basketball team because I’d see them in the morning at practice and didn’t see them the rest of the day because we didn’t have any classes together. There were times when they would make fun of me for being the nerd, the person who’s too much into school and books and what not.

Rodney’s mother reminded him that the purpose of being in school was to get a good education to secure his means of going to a four-year university and being successful. He said, “Anytime I would even mention something like that to my mother, it was a very quick lecture that you are not going to high school to go to some junior college and play basketball – you’re going to high school as a spring-board to go to a four-year college.”

Rodney also recalled one basketball coach who encouraged him on and off the court. He said, “I remember my basketball coach. It was my senior year and I decided to focus on school senior year and not stay on the basketball team. He said I have no doubt you’re going to be successful. I see how hard you work; you’re going to be something.”

Destiny, who was self-motivated, decided on business early, a decision which her family supported. She recalled her interest in sports as well, but knew it was not something that would get her far. She said, “I knew math was the subject I did well in growing up and knew I wanted to be successful. Although I liked playing soccer, I didn’t feel it would serve my needs.”

Although Destiny maintained close friendships with students who were into sports, she had to excel in academics to be successful. She was introduced to accounting as a senior in high school. Prior to that time she told her parents of her interest in doing business and they backed her all the while holding high aspirations for her to get a college degree.

In preparation for a business major, Destiny had already begun taking courses such as economics and math, which she enjoyed and grasped very well. Although she disliked some of the other subjects, she knew there was no choice but to excel in school to be successful. She also
took AP math and reading. Being exposed to advanced classes, along with receiving dual credit, put her ahead of the game. She shared, "The type of courses I took enabled me to persist."

Destiny was pushed toward business school by teachers throughout secondary education because of her expressed interest. At the time, she did not have a specific area of interest and was assisted with narrowing her focus by taking career persistence tests used by the school to assist students with identifying skills and core competencies; and helping to associate skills with people in different fields. Destiny noted that further exploration of her test results helped identify a path that matched her skill set which led to her success and contributed to her persistence in accounting. She said, "I knew math was the subject I did well in growing up and knew I wanted to be successful."

Essell excelled in math and liked everything related to numbers. Her entire school had a strong math curriculum, and her teachers recognized she had a natural proficiency for the subject. She stated, “My elementary school and middle school that I transferred to in 4th grade were really big on math. They allowed us to take accelerated math courses so that kind of got me more interested in math. I could catch on easily.”

Essell wanted to be the best. Her competitive drive stemmed from her high school, which impressed upon students the need to do well to be accepted into their university of choice. She said, "You always need to have a high GPA to get into the schools that you want." Essell saw the need to score well in accounting, making the parallel of the strong will and dedication needed to get where you want to go. She said, “You have to be dedicated and usually smarter people majored in accounting because it is a tough major.”

Though Essell was strong in math during high school, her exposure to accounting did not occur until her first semester in college. However, with no introduction to the major, somehow
she knew she was destined to be an accountant. Her decision was affirmed based on outside influence. She showed this by saying,

> It was just meeting people along the way. For example, when I went in for routine check ups, the doctor would ask me, “Oh what do you want to be when you grow up?” And I said an accountant and he said “Oh, well that's a really a good field to be in because it's stable -- you'll always have a job -- it's always needed.”

The confirmation that accounting was a logical choice convinced Essell to persist toward degree completion. She said, "When I got to college I actually took an accounting course and liked it which convinced me to stay with it.”

Essell also had teachers along the way who assisted in her efforts. For instance, her sixth grade teacher, who after recognizing that she grasped Excel very well, pulled her aside and told her about accounting and the overall career opportunities in that industry. She also made notice of her natural talent in math. The attentiveness of her teacher was all the more reassuring causing her to draw deeper interest, and propelling her to continue in pursuit of accounting from sixth grade on. This was evident when she said,

> Ms. Allen told me about the benefit of accounting. She told me I was good in math, and I liked Excel spreadsheets, and if I wanted to pursue a job that would always be needed accounting would be really good for that. This encouraged me to stay in the field and stick with my major because I knew it would have benefits in the long-run. I knew it would mean I wouldn't have to worry about anything because of the stability and support thing it provides.

The encouragement received from her teachers made Essell realize the value of math and she was intrigued with how it interrelates with all aspects of life. All the while, she began to realize her dislike for sciences which motivated her to continue with math.

Sarah, who wanted to seize opportunity for security, learned early on that her strong interest and talent in the arts would not support the lifestyle her parents desired for her to have, which is what drew them to the US in the first place. She said,
I’d much rather go into violin performance, or something else that I enjoy like literature. However, when you have parents who do not want to provide for you forever, you have to pretty much make your own rent in life. So you have to go out and take your space in life and think about what might provide that as an option. And so for me it was accounting…It was very important for them that we were self-sufficient. That had a lot to do with why I wanted to go into business. Even though I had the other part of me that really likes the arts, which I did well in, but it had to be something that was very practical.

Taking the core competencies such as math, (which she really disliked), statistics, and economics (which she thoroughly enjoyed) while in high school, made it easier for Sarah to pursue the major and attributed to her decision to persist toward completion with the accounting degree. With the key courses behind her, especially math, the foundation was set, and she was eligible to get into the business school. She started out as a general business major and later changed to accounting. Taking calculus in high school gave her the necessary background for what was ahead, making it more likely for her to choose accounting. This was evident when she said, “I think that's what deters people from going into accounting… - they think, -- oh my gosh there's just so much math, but it helps having had those classes taken care of before starting college.”

Sarah’s internal drive towards security helped pave the way for choosing accounting. It was a path she was going to take with or without added support from teachers, or other individuals outside of her family, even if it wasn’t her preference. The support she received from teachers indirectly helped with making the decision to go the accounting route. She showed this when she said,

I wouldn't say there were really any teachers that had any bearing on me becoming an accountant or going into accounting in the high school that I went to. It's not even a question that you are even going to go to college, so there wasn't any discussion about what you are going to major in. You have to just figure that out on your own. They helped you out as far as selecting what schools.
Reflecting back, however, Sarah did recall teachers helping students plan to apply for college, including writing letters of recommendation, and the like. They also helped with preparing them for the SAT and AP exams. She said, “I think there were teachers that just inspired me to be better, or to just continue through college. They're always interested in you and you want to make them proud.”

Since the high school Coretta attended was ranked highly, it afforded her the opportunity to take the more intense AP courses. It was there that she learned to balance everything. This was accomplished by setting goals, which ultimately set her up for what she would do in college. It gave her the confidence in her ability to excel in any field of study. This was evident when she explained,

It was definitely not an easy school to get through and you do a lot of AP courses so learning how to handle that type of course load definitely prepared me for the type of course load I would have once in college, which of course makes it easier to pursue an accounting major.

Coretta’s classes, which were set up similar to course schedules in college, were taken one class at a time and lasted six to eight weeks. With an independent learning structure students were self-instructed. This structure taught students to set goals and establish timelines for completing them. The applied learning concept gave students the opportunity to explore different career options. Corretta showed this when she said,

I had one teacher, actually both of my gifted art teachers, who taught one of my favorite classes which I attended along with my two best friends. We would do some creative arts, and acting. In that classroom we did a lot of projects that were complex which definitely taught me how to set a timeline to finish a particular goal, although at the time I didn’t know how I was going to get there. This taught me how to problem solve and how to go with the answers that I have. Just a burden you put on yourself, and to determine your end goal and then figuring out how to get there, was impactful.
On-Campus Influences on Choice of Major

The focus group addressed on-campus influences that impacted the African American students’ choice of major in accounting at a private PWI. The three themes emerging from the focus group on choice of major were faculty influence, advisor influence, and peer influence.

Faculty Influence

One participant, Richard, already intrigued with logic, decided to follow through with pursuing the major due to the positive experience he had in his first accounting class. He enjoyed the class and the professor actually opened his eyes to opportunities that would later avail from completing the major. He showed this when he said, “My goal was to get into the Business School and it was the first introduction to accounting where I had a professor who was very inspiring.”

There was no direct evidence that faculty played a part in Sarah’s decision to pursue the major. Having already settled on business upon entering the university Sarah needed no convincing that accounting would be more suited to her needs. She showed this when she stated, “I would not say that faculty may have any influence in me getting into accounting or staying in accounting. I think it was a very practical decision that accounting was the way to go. It was between that and finance. I decided to go into accounting and I do not recall any faculty influencing that. The five themes, faculty influence, advisor influence, peer influence, extra-curricular interaction, and racial dynamics follow.

The same faculty outside of the business school was not only seen as support for the students’ choice of major, but also in their persistence to continue in the major. Faculty within the Business School who did not teach accounting convinced her to stay with the major based on the stability that accounting would offer. This was evident when she said, “Actually I had
finance professors and accounting professors who I was given advice about accounting. He told me ‘if you are looking for stability they are always going to need an accountant, which was intriguing in itself.’”

Another participant, Coretta, noted that it was the end result that was the motivator, and not solely what the faculty had to say about the work involved. She said, “It is the idea of what happens afterwards – not the idea of what happens on campus.” The message that accounting was a stable field came loud and clear, so the advice offered from those on campus was well taken. This was true for another participant, Rodney, who found a good connection with a professor in his second area of study. It was someone who showed interest who he felt comfortable interacting with. This was evident when he said,

I had a minor in Corporate Communications and Public Affairs and one of the classes I took was Communications Theory. It was interesting having that particular instructor as a professor because his role was different in that it came from more of a social perspectives across campus which was different from the Business School where everything’s numbers and there is no community interaction or student relationship. So having him tell me ‘I know you are doing all this stuff in business but do not forget that those numbers also represent people’ was quite helpful.

A female participant, Sarah, found comfort interacting with professors outside of her program as well. Her professors in English just seemed to be easier to talk to. Like the male student, she was drawn more to professors outside of her major where the faculty/student relationship was unique in that they knew her well. She showed this when she said,

I did not have any interaction with professors in the Business School but rather with professors that were outside of that program. I had a couple of professors in the English department that were fantastic, that were very hands-on and who I made a personal connection with. They were persons I could just go in and talk to about whatever was going on and not just academics.

As far as the other participants were concerned, the decision to choose accounting was influenced by faculty in many areas across campus. In such instances faculty served more as mentors, aiding students in making practical decisions. That was true with one participant,
Essell, who recalled that the professors she interacted with across campus had more influence convincing her of which path to take. She showed this when she said,

The faculty that actually helped me stay in accounting was in General Education. I was originally an English major but I was wavering back and forth trying to figure out which one I wanted to stay in and someone said here are the job opportunities. They were the faculty in the College of General Education that helped me stay in accounting rather than the professors in the business school.

Advisor Influence

There were other individuals who also served as mentors, those who the participants recalled giving support and encouragement that influenced them to stay with their choice of accounting. One participant, Sarah, gave credit to someone in the Office of Admissions in the Business School, who was not actually an advisor but who recruited her to the university. She said, “She was pretty much the one who recruited me. I was a scholar in business so I was admitted to the program prior to coming on campus, and I met with her trying to figure out what to take.” While another person, Rodney, identified other persons of influence when he said,

Outside of my sister and mother, my biggest mentor was the advisor for NABA because she was probably the only person I could go to and speak candidly about things as it relates to situations and circumstances that I was facing. I remember being in classes with students and one day we had the discussion about affirmative action. Having another ear just to listen, and who could share advice and assure me that I was not alone was a great help.

Peer Influence

There was little or no interaction during college among the participants due to their point of entry into the business school. Since they graduated in different years, they did not attend classes together and had no interactions outside of their involvement in on-campus extra-curricular activities e.g., the Association of Black Students (ABS), and the National Association
of Black Accountants, once it was formed. Outside of the noted programs they did not have opportunity to take part in other organizations on campus and stressed need for a broader support system to exist within the institution.

Participants talked about interactions they had with peers both inside and outside of the classroom. Many of these peers were not in the business school, but directly and indirectly influenced the participants’ choice of accounting and persistence through completion. Even though the peers were in other programs, they maintained contact through extra-curricular activities, with aided participants with staying on track through graduation.

On-Campus Influences on Persistence

The focus group also addresses on-campus influences on persistence. The themes emerging from this category were faculty influence, advisor influence, peer influence, extra-curricular interaction, and racial dynamics.

Faculty Influence

The primary word coming from the theme faculty influence was “professor involvement” which was directly and indirectly noted. It was apparent that the students were not actually assigned mentors per se; the relationships built with faculty and staff was more informal. Reflecting on experiences on the campus, one participant, Sarah, noted that faculty had a direct impact in providing information regarding mandatory state requirements to work in public accounting. She said, “The conversation that took place during my Intermediate I Accounting class about the Master’s in Accounting Program is something I would never forget. It was after that discussion that I almost immediately decided that I was going to persist with that major.”
Advisor Influence

Sarah, Destiny, Essell, and Rodney spoke highly of their academic advisor who was the one person they could always consult with to get through challenges that they were facing. One example of support shown was when Rodney said,

She was always there anytime I needed to talk. I could go to her with pressing issues and talked on-line about school stuff and then off-line about more issues as it related to being a handful of minorities in the Business School in general and a handful of minorities, the one or two that were in accounting.

Each noted that the mentor relationship formed with this advisor was actually enhanced through their involvement in NABA.

Peer Influence

Sarah spoke of her interest in the arts which drew her to peers across campus. It was her best friends in the arts school whom she recalled interacting with socially. She indicated that the Business School was just that – strictly business. Her friends with whom she interacted with socially were either in the School of Arts or General Education. In terms of academic support, a Rodney had a similar perception about the Business School and likewise primarily drew moral support from peer groups across campus. He was able to form friendships with diverse groups in his residence hall.

Coretta spoke of interacting with students primarily outside of the business school who were double majoring in political science and Spanish in the College of General Education. She found them to be helpful as far as reading papers, or discussing topics that were analytical or philosophical in nature. They provided academic support to each other.

Sarah had friends both within and outside of the Business Program. The individuals with whom she interacted were also involved in Inroads. She formed a study group with those
students, and as a result friendships grew and closer bonds were formed. Their success with obtaining accounting internships influenced her decision to pursue the major. She said,

At times I did have my friends outside of the business school, but within the business school I formed a study group whereas most of the people in the study group were people that were involved in InRoads in undergrad who obtained internships. The interaction I had with them through the study groups allowed me to develop a closer bond and friendship which influenced my decision to choose accounting.

Coretta attended school on a dance scholarship requiring her to spend many hours in the arts department. The mandatory hours of rehearsal left no room for her to socialize with peers outside the department, and she had little opportunity to connect with peers in the Business School outside of class time. She therefore recalled that she found it easier to form study groups with peers while continuing in the master's in accounting program. She showed this when she said,

Part of the problem with the way I did school is because I had dance also and you had to take certain classes at a certain time and my schedule was different. This is not on the same schedule as the accounting majors…so we probably had one or two classes with you guys because I was taking different classes at different times. So in terms of undergrad I probably had a group…but with the master’s in accounting program it was every class everyday and I definitely found it easier to form a study group.

Richard formed a relationship with a peer majoring in finance. The two collaborated on everything with one not making a move without the other. Having the support system in place no doubt attributed to his success. They maintained close ties throughout college and continue to be close friends today. He said,

I was an athlete so there were no study groups. My best friend was similar to myself…He majored in finance so we would stick side-by-side. If I did not want to go to class – he did not want to go to class. If he did not want to work out, I did not want to work out. I was fortunate to have him my second semester and we were thrown into this environment together and without a doubt…without him deciding to stay I would not have made it.

Still others formed friendships with individuals they lived with in their residence halls. The bonds formed in the halls were strong, as one participant stated, “I lived on campus all four
years and actually lived in the same dorm for three years and a lot of the people lived there for three years as well. So a lot of my friends came from my dorm.”

Coretta, living in the honors hall, had this to say:

The majority of my friends were from the honors dorm. So everywhere you went there was no separation other than the final two years in between freshman and sophomore year, and almost all of my friends throughout college were in the School of Arts. We were always there practicing. My freshman roommate turned out to be my roommate through college. We played clarinet and the competition was I would stay if she would stay. That friendship definitely helped to hold me to a higher standard.

Extra-curricular Interaction

Participants engaged in extra-curricular activities that provided a support system. Their interactions were outside of class through organizations such as the Association of Black Students (ABS), and the National Association of Black Accountants, once it was formed. Since the participants entered the business school at different times, and since they were at different stages in their educational career, they rarely saw each other. Organizations provided that rare opportunity. One participant, Destiny shared, “We saw each other outside of classes primarily through the organizations, e.g., NABA, Program Council; LeaderShape, Delta Alpha Si, and the Association of Black Students.”

Racial Dynamics

There were several instances when the participants needed support to persist in accounting as part of an under-represented group. When asked if they had ever been singled out because of their racial background, the participants quickly responded in the affirmative. Sarah said, “It is just something that you see and you are constantly aware subconsciously that you are
a minority, especially in the Business School. And even with the faculty. I never had a minority faculty in the Business School and find that interesting.”

Another participant, Richard, recalled receiving a failing grade which he feels was based on association. He showed this when he said,

I learned early not to wear do-rags to class. I had an evening class with a professor in chemistry. We were standing outside one night when four African American guys and one Caucasian guy walked up. And whether he was joking or not, he said, ‘here come the gang bangers.’ At the end of the semester he gave grades that were not based on the content of what we did but essentially based on association. I think that is why I got an “F” – the only failing grade on my transcript was racially motivated.

Coretta noted that her experience at the university was totally different from what was shared by other participants. She showed this when she stated, “I grew up in a community very much like this – the demographics were exactly the same so for me…it wasn’t that much different.”

Another participant, Sarah, who shared a similar experience, made another observation. For her, the differences were more related to social class. She made reference to this when she said,

I grew up in a predominantly white community and my high school was like that - but what I found at Mid Cities University really was not about Black and white, it is more so economic status. That is where the segregation lies. You felt people did not understand you, and you did not understand them. In fact, it was obvious that certain people were in class preparing to take over their family business where as I am here to start from scratch. They were going to do whatever they were going to do as an adult. So I think that is the main difference.

Another participant, Richard, agreed noting something he observed after being on campus for nearly two years. He recalled, “There are kids living a good life -- taking six hours a semester and getting by going through college for six years making six figures. We were hustling to try to get through – those are facts.”
Outside of the noted programs, the participants did not have opportunity to take part in other organizations on campus and stressed the need for a broader support system to exist within the institution. The primary interest was in having mechanisms in place to give students opportunity to interact with peers who are in the same area of concentration. The participants stated that too much emphasis is placed on the Greek system which is vibrant, but does not offer an outlet for social interaction among African American students. They further stated that the Greek organizations, as they currently stand, do not provide a welcoming environment where all students feel comfortable participating, leaving minority students vulnerable to outside influences. This was evident when Richard said,

I think socialization for all students is something that needs to be addressed because the reality is that you start wondering into the streets of downtown and can easily be influenced and pulled in the wrong direction. All of a sudden, you are the right person who is hanging out with the wrong crowds.

The consensus of the participants was that stereotypes existing in some areas of the environment need to be addressed. The obvious socio-economic differences seemed to reinforce the manner in which students interacted with peers. Some students found there were issues that the university was unaware of -- issues they admitted to refraining from raising while attending the university, not wanting to do anything that would put them in jeopardy of completing the program.

The participants shared several instances they believed could have easily deterred them from completing their major were it not for their parents pushing them to stay the course. Rodney said, “There was an incident that took place in the dorm my freshman year that caused me to want to leave but my mother would not let me.” Another participant, Destiny, recalled a time early on when she desperately wanted to leave, but her parents would not hear of it. She shared,
I remember freshman year I was just ready to bail. Once I came to deal with the fact that I was not going anywhere, I made the most of it, deciding I could stay in my room or get involved in other things such as, declare a double major or be part of organizations.

With these students, it all came down to finding their place, finding that sense of belonging, being comfortable in their own skins. Once they were able to do that, the rest of their journey was manageable. Sarah illustrated this when she said,

I think after you are here a while you just get used to it. And you do not realize how shockingly different it is until somebody from outside comes in and looks around at you and says: “This is a TV show campus. It is just perfect – the students are perfect. It just has that esthetic look of unreal.”

It was the friends in the School of Arts with whom Coretta maintained close ties, who gave her a sense of belonging and made her feel comfortable being in the environment. The observation made by Sarah pertained to her upbringing and the type of school system she attended through elementary and high school which made her comfortable with being at the university. She showed that when she said,

I did not think about it when I was here so much because I had close knit friends from the School of Arts. Otherwise I think my experiences would have been completely different because it is kind of hard to find where you fit within this campus. It is kind of impossible to find your place unless you started out freshman year.

Sarah also mentioned that the experiences shared could have happened anywhere saying,

It would be the same as one would expect in the corporate arena you kind of have the opportunity where it is less pressing here to kind of work through those issues for now in a place where you really do not have to interact with people you do not want to. And you get through that and figure out who you are and by the time you get to work you are able to say, oh I can deal with that.

Overall, the participants expressed great concern regarding the support that they believe is lacking that would assist students with interest in accounting or in business in general, to reach their goal. Destiny stated,

I wonder how many African American students start out as freshmen at Mid Cities and what majors they are getting into. Because whatever that is in their freshmen year, they need to be working on getting more people into the business program. Like, this is what
you need to get into the Business Program and these are your options. I do not remember hearing much about that when I was a freshman.

Rodney expressed similar concern about the lack of support at Mid Cities. He showed this when he said,

I think one of the major issues is retention. The challenge they are facing is that African Americans come in but there is a lower retention rate of individuals who stay the whole four years because they do not feel there is a good fit.

Destiny agreed and offered the following: “A program should probably be set up to help those people freshman year. Someone, a go-to person or a go-to-group so you do not feel like you are alone, which is what I felt like my freshman year. It could be intimidating to people”.

The consensus was that social networking is the element needing to be addressed and that having such a system in place would make it easier to identify African American students early-on who are thinking about getting into the accounting field. Sarah suggested hiring more minority staff and faculty so that “students can get on with the best part of their educational experience.”

Off-Campus Influences on Choice of Major

In addition to pre-college and on-campus influences, participants were asked to elaborate on off-campus influences on their choice of major and persistence occurring during their college experience. The four themes emerging from the category of choice of major were involvement with professional organizations, professional internships, community organizations, and community environment/surroundings.

Professional Organizations

Richard and Rodney were involved in Toastmasters, which gave them added exposure to
professionals in various industries. The interaction they had with professionals in the accounting industry influenced them to choose the major. However, for the remaining four participants, exposure to the field came primarily from contacts with professionals within NABA. Two of the four, Destiny and Essell, were introduced to the organization while attending ACAP the summer prior to their senior year in high school, an encounter that influenced their choice of major. On the other hand, Coretta spoke for two other participants when she stated, “I just can not think of anybody off campus that had a huge – that really had an influence on me choosing accounting.”

Professional Internships

Two participants shared their internship experience. One had an internship at a law firm and another internship at one of the “Big Four” accounting firms. The networking opportunities he had in both industries gave him the exposure he needed to learn more about different options. Both of these experiences influenced his decision to major in accounting. He stated, “My experience as an intern in a law firm definitely made me run to accounting. I had the opportunity to intern for an accounting firm on the support staff side and began to like the way that the firm operated.”

Another participant recounted having several internships in two different industries as well. The first was in the accounts payable department at a marketing firm where she interned during her sophomore year. The other internship was with the firm that she was later employed by full-time. She said of that experience,

I did an internship for a marketing firm…and that let me know early on I did not want to do marketing. I did become good friends with one of the girls that worked with me in the accounting department. The fact that she hated her job told me I did not want to do AP. It did not deter me from accounting but I just knew that type of accounting was definitely not what I wanted to do. I also did an internship with the company I am with now and that was a fantastic experience… – which influenced where I went with my career. I had
such a great experience interning it helped me want to finish my degree and get on with my career.

The overall community involvement greatly enhanced the participants’ educational experience. Sarah indicated that she was all about academics prior to college and outside of her immediate and extended family there was no one to which she could give credit for influencing her choice of major. She said, “There was just a culture that I grew up in and that I was a part of. That is just what is expected. It was not you finish accounting, it’s you finish what you started.”

After thinking more, Sarah recalled more of her off-campus experiences stating, “Growing up, a lot of the off-campus activities such as, academic decathlon and leadership roles in other programs of the like, … indirectly influenced my decision to do accounting.” Sarah also recalled participating in InRoads where she interacted with professionals and secured an internship leading to a full-time position, all of which influenced her persistence through completion of the degree. She was intrigued with getting an offer at such an early stage in her educational career which caused her to stay the course. She said,

Once they gave me an offer letter before I even graduated from college sealed the deal. Also the experience of actually working in accounting and seeing what it was going to be like…seeing how much people were making, and how they spend their day gave me a very good idea of what it was going to be like, practically speaking. It’s a very good profession and that definitely helps, seeing them and where they were, and where their careers were headed.

Community Organizations

Rodney worked with the Youth Achievement Foundation, a program affiliated with the university. The program, established to mentor youth in low socio-economic environments, gave him an opportunity to mentor to teens in the outside community. The program included educating youth on the importance of understanding money and enabled students to interact with professionals in various markets, including the accounting industry. He noted that his
involvement with the program influenced his decision to choose accounting and persist through completion saying,

A community influence would definitely be my involvement with NABA as well as my involvement with the Youth Achievement Foundation (YAF). He stated, we would go out to the middle school, read and play basketball. Such involvement caused kinds to think “Here’s a guy out here with us on the basketball court – he’s also doing that stuff that you see the nerds doing.”

Rodney recalled, strong support received from the family church gave him an even stronger network of support. He found the church to be another good way to do outreach. In this case, he always had a strong desire to give back and knew that completing the accounting major would be a way to do that.

Community Environment/Surroundings

The primary phrase coming from the theme of community influence was “networking opportunities in business” which was noted both directly and indirectly. Richard did not recall initially having any direct off-campus influence from the community prior to college. However, he immediately began reflecting on the community surrounding the university he attended and recounted various instances that impacted his decision to continue in pursuit of the accounting degree. One incident he recalled pertains to his interest in the financial gain a business school might bring. He shared,

As a freshman I remember walking from the dormitory in Madison Hall up Cleveland Heights on the main circle and seeing some very nice automobiles parked around the boulevard, And while I just began noticing them maybe monthly, or maybe quarterly, but definitely throughout the first year, it was something that just visually appealed to me and I wanted to be associated with it.

Off-Campus Influences on Persistence

Participants shared off-campus influences on their persistence. The themes emerging
from the choice of major category were involvement with professional organizations,
professional internships, community organizations, and community environment/surroundings.

Professional Organizations

Four of the participants, Richard, Rodney, Destiny, and Essell, were involved in professional organizations that enabled them to learn more about the accounting field and business in general. Rodney said, “The professionals I met there through the ACAP program and through various other NABA events really encouraged me and let me know they are really a strong support system. They always took time to see what I was up to.”

Essell was involved with ACAP and had opportunity to interact with professionals through the larger extended NABA organization. Other professional organizational involvement was with InRoads, through which one student obtained an internship with one of the “Big Four” accounting firms. She said, “ACAP and InRoads exposed me to the business profession and the NABA organization impressed upon the need to get my CPA.

Essell noted that her off-campus involvement did not influence her decision to major in accounting, but it gave her early exposure to the firms once she was connected with InRoads and NABA in college. Other than that, she had no connections outside of the university. She said, “Getting connected with NABA definitely helped make it easier. I did not really have any off-campus interactions with professionals outside of InRoads and NABA.” Her connection with these organizations enabled her to interact with professionals from different firms.

Destiny, who also participated in InRoads, stated that the program influenced her persistence in accounting. She said, ACAP and InRoads exposed me to the business profession and the NABA organization impressed upon the need to get a CPA.
Each participant participating in InRoads stated that it led to a great internship at an accounting firm. Recognizing it as a great opportunity that few get persuaded them toward completing the major, they said, I had to do it.

**Professional Internships**

Two participants shared their internship experience. Richard had an internship at a law firm and another internship at one of the “Big Four” accounting firms. The networking opportunities gained in both industries gave him the exposure needed to learn more about different options. Both of these experiences influenced his decision to major in accounting. However, he stated that neither experience had bearing on his persistence with the major. He stated, “My experience as an intern in a law firm definitely made me run to accounting. I had the opportunity to intern for an accounting firm on the support staff side and began to like the way that they operated.”

Another participant, Coretta, recounted having several internships in two different industries as well. The first was in the accounts payable department at a marketing firm where she interned during her sophomore year. The other internship was with the firm that she was later employed by full-time. She said of that experience,

I did an internship for a marketing firm…and that let me know early on I did not want to do AP. It did not deter me away from accounting but I just knew that type of accounting was definitely what I wanted to do. I also did an internship with the company I am with now and that was a fantastic experience….which influenced where I went with my career. I had such a great experience interning it helped me want to finish my degree and get on with my career.

**Community Organizations**

Two participants, Sarah and Destiny, noted InRoads as the primary off-campus involvement as far as organizations go which led to internships at the accounting firms. Sarah
said,

It was like, ok here are all the different fields and this is what you can go into and these are the internships that are available and just see how many of them fall within each category.
CHAPTER V
DISCUSSION

Through the course of this research, factors influencing the participants’ choice of and persistence with the accounting major were identified. Because so many of the factors influencing choice of major were closely aligned with factors influencing persistence with that major, discussion from the themes combined the two. What follows is a discussion of the findings regarding demographics, pre-college influences, on-campus influences and off-campus influences by theme.

Demographics

There were contrasting differences in the background of the participants. The participants are six African Americans ages 23 through 28. The youngest and oldest participants in the group were male. With exception of one who started out in a private elementary school, they each attended prominent public schools, elementary throughout secondary education prior to matriculating to a private PWI. Three participants had identical combined SAT scores of 1210. One participant, with the highest SAT score among the group exceeded the lowest scoring SAT participant by 35 points. The participant with the lowest SAT score was the eldest of the group and the only one who grew up as an only child. Both of the male participants grew up in single parent households, and they both were fond of basketball. However, one used sports for recreation and directed his attention toward excelling academically, while the other was recognized for his talent in that arena, which ultimately earned him affordable means to attend college.

Graduating from college prior to the expansion of the State’s requirements to gain CPA certification, one participant was able to enter the profession without further studies. All of the
other participants were faced with new mandates upon graduating with their bachelor’s degrees, so they needed to obtain their master’s degrees prior to taking the CPA exam.

Other contrasting differences extended to the family. All but one participant grew up in a household with at least one parent having some level of formal education beyond high school. The eldest participant, who was first generation in college, had the most challenging time with studies which was reflected in his GPA throughout his educational career. Although this participant was first generation, he did not stop out before completing a bachelor’s degree, which is found to be common among first-generation and minority students, even with having support systems in place (Inman & Myers, 1999). According to Inman and Myers, the student’s means of achieving his master’s degree can be attributed to the level of degree that his father achieved, which was also a master’s degree. Although Rodney’s father was outside of the household, he had the same capability and was likely to follow suit. This also supports Spady’s (1970a) findings, which state that family background, and core values are at the foundation of what impacts students’ choice of major which then impacts their persistence through completion of a degree.

In addition to growing up with both parents, as well as siblings in the home, other similarities exist among the participants. For example, two participants’ families migrated to the US with the intent of providing their children with a good education. While one participant attended private school through elementary, her SAT score was the same as two other participants who were in public education all the way through. Likewise, this participant’s major GPA was among the two lowest scores noted the first semester of college. The fact that this difference carried on throughout school suggests that the public schools are capable of providing students with a good foundation to excel.
Three of the participants who grew up in households where both parents had earned degrees, who worked out of the home, found time to visit with the teachers to ensure they were on track with their curriculum. One of the participant’s whose mother did not go beyond high school took primary interest in visiting teachers. Therefore, despite differences in their educational background, each of the participants managed to complete a master’s degree. This suggests that the common thread was not the fact that they came from a two-parent home, but perhaps goes back to family values and the high regard for education which was ingrained in the culture.

While two of the participants performed equally well in high school and college, maintaining 4.0+ all the way through, there was contrast in the education of their parents. For instance, one of the parents graduated from high school but did not attend college nor work outside of the home, while parents of two other participants worked in a similar field and had direct insight about accounting. Having a parent at home who was intricately involved in their children’s education, was equally as important as witnessing the parents’ enjoyment of their careers. Table 4 reflects demographics pertaining to characteristics of student participants in their home environment. Table 5 provides insight with regard to demographics pertaining to parents of the participants.

Consistent with previous research, in this study, there is evidence of a connection between completion of the major and the parent’s education and occupational attainment. Two of the participants revealed that in spite of their parents’ occupation and socio-economic standing they were able to achieve academically. According to Spady’s (1970a) findings, academic background of college students, rather than their education of their parents is identified as major influences to the student’s overall chances of persisting through graduation in their chosen field. In some respect the parents’ lack in these areas may have provided them with more motivation.
for their own achievement. What stands out in this area is that all of the participants had pre-set goals and were motivated to seize opportunities before them. The words of encouragement they received, particularly through their affiliation with extra-curricular activities, on the court or through the arts, taught them the tools of the game. No doubt, they were disciplined; each had an inner drive to establish goals and would do whatever it took to reach them. Spady (1970a) suggests that commitment to goals directly impacts persistence in college. In that regard, the internal expectation enables the student to persist through goal completion. Their ultimate target was accounting and with their eye on the mark they aimed right at the center.

Pre-College Influences

The research participants identified several primary factors that influenced their choice of an accounting major and persistence to completion of the degree. Common themes were parental influence, secondary education and teachers, and goal orientation.

Parental Influence

High expectations from parents made it more likely for participants to choose a major in line with a particular career path that would provide financial support. All participants spoke of their parents with regard to values, encouragement and commitment. This coincides with, Spady’s (1970b) findings suggest that families with high regard for education will pass the same values on to their children. One participant made reference to direct influence of her father’s sister who also worked in the accounting profession.

Parental occupation and education influenced the participants’ choice of major. Two of the participants had parents who had successful careers in accounting or exposure to the industry which influenced their interest in the field. It appears that in these cases, parent education and
occupation are indicative of the occupations the participants chose. This supports Tinto’s (1987) findings that students may enter the university with pre-set goals that govern their choice of a major as a result of the background of their parents.

Furthermore, participants’ parents who did not work directly in accounting were successful in their own rights due to their exposure to accounting. Holding positions in various capacities enabled them to see the benefits to be derived from an accounting background. One parent who was not knowledgeable of accounting was able to assist the student with identifying ways to approach the problem. The parent’s educational background enabled them to assist the student with understanding concepts. One participant’s parent was not an accountant, but worked for an accounting firm and was able to plant the seed about the benefits of accounting. Two participants had one or both parents who did not attend college, but supported their decision to major in accounting. Since Leppel, Williams, & Waldauer, 2001 suggest that the occupation of parents and one’s socioeconomic status influences that decision, it is interesting that parents with no college background were able to consult with extended family, or relied on others to get information about the industry confirming that the participant’s choice was a good one.

Having emotional and financial support of family made it possible for three of the participants to persist with their accounting major. They also saw it as a means to acquire their desired lifestyle as a long term benefit. The thought of being able to provide for themselves and their family influenced their persistence with completing the major.

In addition, all participants stated that their persistence with accounting was out of feelings of obligation to make their family proud. Two participants stated that they came from a family that had high regard for education and held high expectations for them to acquire a degree that would enable them to be successful. Looking at pre-college choice of major and factors
influencing persistence it is overwhelming viewed that the family is critical to them choosing the major as well as them persisting.

*Secondary Education and Teachers*

Teacher involvement in secondary education was a factor participants noted as having influenced their choice of accounting. The formative education the participants provided to the participants gave them the ability to discover their aptitude for accounting and influenced their choice of major, ultimately leading them to enter the accounting field. For instance, taking advanced placement courses as well as courses involving logic and reasoning such as, political science, with teachers who made the information interesting prepared them for accounting classes. All research participants attended elementary and secondary educational institutions where they were pushed by teachers to persist with accounting based on their aptitude. Those who took accounting in high school and identified their aptitude in the subject early on found it easy to persist in accounting at the university. This suggests that being able to identify their talents early in their educational track enabled the participants to continue with courses that enhance their skills, ultimately giving them confidence in their ability to excel in that area. In fact, Tinto’s (1993) research found that skill development of students in secondary education impacts their academic preparedness in college. He found the problem with persistence in African American students is due to inconsistency in education. Therefore the parent’s ability to place students in environments where high level expectations are set will prepare them for higher learning.

Three of the participants studied in a nurturing environment where they benefited from having teachers to guide them in making suitable career choices. They were praised for their abilities and directed into courses that would continue to build their skills in specific areas. Their
early progression in key courses enabled them to complete courses that students are typically known to shy away. Those completing such courses before-hand avoid anxiety felt by those taking the courses who may stress over whether or not they are able to make the required GPA to enter the program.

All participants were committed to the goal of completing their degrees. They were determined to choose a major that would allow means for a viable way of life. Two participants received pre-college exposure to accounting through ACAP. This exposure introduced them to the field of accounting and the business industry which influenced their choice of accounting. The exposure gave them the ability to visualize themselves as an accountant. The desire to make money was also a key factor influencing their choice of accounting, recognizing the projected income as a means of becoming self-sufficient. Once they were decided on a major, they were committed to complete the process.

There was a competitive nature that radiated from all participants. The male participants’ competitive drive stemmed primarily from sports but carried over into the classroom and every area of life. Also, one female showed a competitive spirit particularly as it related to their peers in high school, as well as sports. This participant spoke of the discipline it took, putting in long hours of practice to master her talents with music, while another competed with peers in dance. The overall drive in each area influenced their persistence in accounting.

These were the significant pre-college factors that had a direct influence on the students’ choice of an accounting major and their persistence. It should be stated, however, that setting a goal and seeing it through to completion was probably the major motivator to push the participants beyond their capabilities. It was not simply the aptitude or ability, but also the strong mindset and will to set a goal and achieve it. They had a strong desire, pre-college, to secure a
career that would provide an income substantial enough for independent living, influenced their choice of major.

On-Campus Influences

The participants’ on-campus experience is extremely important to matriculation and persistence (Astin, 1968; Pascarella & Terenzini, 1991; Spady, 1970; Tinto, 1993). On-campus factors that influenced the African American students’ choice of an accounting major and their persistence include faculty influence, and peer and student organizational influence.

Faculty Influence

Each participant spoke of faculty support primarily received from professors outside of the business school. The participants revealed, however, that it was easier to form relationships with professors from other divisions on the campus than it was with their own faculty. These student-faculty relationships were beneficial in providing the information and support needed to encourage them to persist with accounting. Furthermore, how students integrate into the school setting, and adjust to campus surroundings is impacted by faculty support. Such support provides students with a sense that they are part of the environment and that they matter. This is supported by Tinto (1993) who found that having close working relationships with instructors exposes students to other programs on campus. Such interaction also makes it easier for faculty members to mentor to students in all aspects of life. Further, he suggests that the more students interact with faculty outside of the classroom the more confident they are with choosing a major.

Peer and Student Organizational Influence

The development of cross-cultural and interracial-relationships throughout the institution
caused most of the participants to interact with students with similar interests. Although relationships were formed with students in business there was more interaction with peers who shared interest outside of the business school, e.g., dance and music in the School of Arts, and the history and English in the College of General Education. The association enabled students to see the type of jobs their peers were offered in various fields. They were also able to compare salaries which caused them to choose accounting due to the type of lifestyle it would afford. This point is consistent with Tinto’s (1991) Integration Model which suggests that well-balanced social and academic educational experiences assist students with choosing a major.

According to Astin (1985), the students’ ability to become engaged in college life is influenced by their association with peers. He stressed the importance of campus involvement as it relates to the students’ academic and social well-being. Astin also stressed the importance of students being actively engaged in the environment for growth to take place. Most of the participants were also involved with peers through organizations such as the African American Black Student Association (ABS) which served as a primary resource for students to find an organized support system within their ethnicity. They would later participate in NABA which was established on campus with the help of two of the research participants.

Two participants gained enhanced exposure to accounting through their involvement with NABA where they participated in an accounting case study competition at the national convention. Their experience gave them an opportunity to be involved in research in accounting, and to present before large groups of people which gave them the added confidence to persist with the major. The added exposure to the firms also enabled them to secure internships early in their education process.

Four of the participants were intimately involved in chartering the NABA student chapter on campus. Their involvement with accounting professionals during that juncture greatly
influenced their decision to major in accounting. This was an added advantage since students do not officially declare their major until the need of their sophomore year after completing pre-entry requirements to matriculate into the program. The business school at Mid Cities University encourages students to connect with the business department prior to completing entrance requirements.

Although students are encouraged to meet with advisors in the business school for preplanning and assistance with identifying a concentrated area of study, few African American students take the advice. As a result, those who entered the business school did not pursue accounting due to lack of knowledge and/or misperceptions about the industry. However, the business schools’ foresight to form the NABA student chapter proved to be a great addition to the college’s student organizations. Once the organization was chartered, and granted affiliation with the National Organization in 2007, African American students were able to make early connections with business and industry, thus influencing more African American students to choose accounting and persist through completion of the degree. Because of the organization, African American students are making early connections with the industry and identifying their major prior to entering the business school.

ABS is also a move to social integration as African Americans have a sense of involvement. James (2006) suggests that cultural socialization impacts one’s ability to succeed in the accounting field. As previously stated under pre-college influences, this factor impacted their ability to integrate socially with the other races on campus.

All of the students’ decisions to major in accounting were influenced by their campus surroundings. For example, seeing the nice cars, homes, etc. caused them to solidify their choice of accounting. They anticipated that it would enable them to afford the materials that are associated with the upper-middle class or wealthy. Likewise, the exposure to individuals living
in this socio-economic level enabled them to socialize from a different perspective. Interacting with individuals from a different class of people made them comfortable interacting with professionals in the accounting industry.

**Racial Dynamics**

Spady’s (1970a) empirical model noted the impact racial dynamics has on persistence at the university. His research revealed that a student’s psychological orientation has direct implications which affect their ability to interact well with others. The model pertains to students’ overall educational experience which influences their persistence. This is especially critical for African Americans attending predominantly white universities. Their means to adjust at private PWIs during their first year will impact their decision to continue at the institution. Aiding with that adjustment will impact the number of African American students who complete the accounting degree. All participants noted that the racial climate of their on-campus life was less than desirable. Most dissatisfaction was with the lack of opportunity to socialize with other African Americans and with the low number of African American faculty, especially in business.

**Off-Campus Influences**

According to Spady (1970a), a student’s academic role has many parallels with his future occupational role. With proper guidance, within and outside of the institution, African American students are able to choose majors associated with their aptitude. The overriding themes emerging from this category regarding choice of accounting and persistence were professional organizations, community involvement, and community environment/surroundings.
Professional Organizations

Tinto (1975) identified non-cognitive variables, including association with professional organizations and interest in non-educational groups as factors influencing student persistence. Four of the students were involved with InRoads (2) and Toastmasters (2). Inroads is the program designed to introduce students to business and industry. Involvement in the program helped to enhance participant’s professional business acumen. The two participants who were involved with Inroads stated that it influenced their interest in exploring career opportunities in business. Finding more options available in accounting caused the participants to persist with the major. Being able to compare salaries intrigued them to pursue a field that would provide a desired life style. Therefore, participation in InRoads appeared to have significant influence on the participants’ persistence with accounting.

Two participants participated in Toastmasters. The purpose of the organization is to improve oral communication skills. The organization enabled them to grow comfortable with thinking on their feet, as well as presenting before groups. They were also able to see the correlation between communications and accounting and found it easy to relay what was on paper. Toastmasters sharpened their skills in conveying what the numbers mean, and provided added opportunity for participants to interact with other professionals in the accounting industry who influence their persistence with completing the major.

The Accounting Career Awareness Program (ACAP) was another program that students attended to gain knowledge about careers in accounting. The ACAP program provides students insight on what to anticipate when attending college. For example, they have opportunity to serve on a team to come up with strategies for firms trying to maintain good talent. They initially have to find out information about the company. The research needed to obtain this information requires work long-hours to meet deadlines in order to present. Through this process students
quickly realize the discipline that will be needed to be successful in college. In addition to the 
learning to be gained by going through the process there are also monetary incentives, e.g., 
monetary awards, scholarships, etc. These activities provided participants with a positive 
learning experience with accounting, and reinforced their choice of major. Three of the 
participants attended ACAP during their junior year in high school.

The two students who participated in the Accounting Career Awareness Program 
(ACAP) were able to remain connected with the program throughout college. Connections made 
with professionals through ACAP caused participants to persist with accounting. The program 
does an excellent job with tracking students through college, and reaches out to alumni to take 
part in panel discussions during summer group sessions the each year. Other NABA members 
assisted the ACAP program as well. Having the students share information with younger 
students, assisting them with research on the accounting industry influenced their persistence in 
accounting. The student’s involvement with the program had a positive influence on their 
persistence with completing their accounting degree. This finding is consistent with Spady’s 
(1970a) empirical model noted that student involvement is aligned with increased academic 
performance. According to Spady’s findings, academic performance and college persistence is 
tied to one’s aptitude towards program curriculum. Their outreach with the firms it gave 
opportunity for partners to interact with them on a different level which led to internships at the 
accounting firms. Other programs were sponsored by their church.

Community Involvement

Tinto’s student integration model (1991) and Spady (1970a) noted community 
involvement as one of the key factors influencing student persistence. Four participants noted 
their off-campus involvement in the community impacted their persistence with completing the
accounting degree. Involvement in the community stemmed from programs organized directly by the university. For example, YAF is a mentor program provided by the school to provide tutoring and extra-curricular activities for youth from low-income communities. Other community involvement the participants assisted with activities organized by their professional organization, e.g., NABA. This involvement with NABA not only allowed them to do community outreach with the firms, it gave opportunity for partners to interact with them on a different level which led to internships at the accounting firms. Other programs they were involved with were sponsored by their church.

Community Environment/Surroundings

Tinto’s student integration model (1991) notes: students are influenced by their environmental surroundings. Most of the participants made observations about the university’s surrounding community which they felt impacted their decision to continue in pursuit of the accounting degree. One incident recalled involved the realization of the financial gain to be acquired with having an accounting degree. During his pre-college years, that student noticed fine automobiles parked outside a building near his neighborhood. The thought of having such an automobile prompted his desire to attain a degree that would provide enough income for such a purchase.

Goal Orientation

Brown (2002) noted that setting professional goals impacts one’s decision to enter a particular industry. Spady (1970) on the other hand suggests that one’s commitment to goals directly impacts their persistence in college. Being goal oriented was a common theme among all participants. Each spoke of their parent’s prodding to set goals and follow-through. One
participant also spoke of his experience with motivating youth to establish goals and see them through. His goal was to be in a position to educate others on the rules of money. The desire to have that knowledge motivated the participant to persevere with completing the accounting major.

Having more African American students who are pursuing accounting to mentor will result in more students potentially following a similar path which will ultimately benefit the profession. This will help address the problem reported by Hammond and Page (1999) which notes the low African American representation in nonminority owned COA firms. Bruno (2006) reported similar findings. He noted the need for more African Americans in the field mirroring the industry’s constituents.

Implications for Practice

This exploratory study identified factors that could enhance the choice of major and persistence for African American students at Mid Cities University. Additionally, this study added to the research on persistence with the accounting major by studying African American students who were successful with selecting accounting as a major and persisting to graduating with that major. This study can be used to assist educators in recruiting and retaining students with similar characteristics.

Pre-College

*Parental Influence*

Having parental influence at the core of the student’s decision to major in accounting was echoed by all participants. The level of influence they had in the student persisting in accounting shows the impact parents have just through their encouragement. Students respect the opinion of
their parents. Therefore, the parents’ awareness of the benefits accounting has to offer helps aid in the process of attracting more African American students into the industry.

More can be done to involve the parents of prospective and current students in the college support process. Although many institutions provide parent orientation, few provide ongoing connections with parents. Through providing early interest sessions, colleges can engage parents to attract African American students with the aptitude for accounting while still in high school, especially those who indicate business as a major. While it will be beneficial to connect with those who identify accounting specifically, it is also critical to reach out to students who have not committed to a particular area of concentration to give them opportunity to learn about accounting. As a result of being exposed to accounting early in their education, African American students are more likely to consider it as a viable choice. Furthermore, getting the student’s interest early will motivate them to work hard to satisfy the requirements to get into the business school which will ultimately enable them to declare accounting.

Students in this study stated that secondary school and teachers had an influence on their choice of major. Helping teachers to understand that their influence is vital to aiding students with choosing a major will enhance their persistence in college, all of which is critical to their academic success.

On-Campus

Without the necessary academic and social skills, African Americans continue to face added challenges when matriculating to institutions where they are not the majority. Despite the good intentions of the institution to bring in increased numbers of minorities, many who are admitted into the institution are prepared academically, but do not have the mechanisms in place to interact socially. Therefore, Mid Cities University should continue to foster cultural
socialization through professional organizations to address on-going needs of African American students entering the university. Providing nurturing environments for all students will assist the institution in its diversity initiatives, while providing it with the means for meeting institutional objectives. This will help address participants’ concerns about their ability to connect with the larger peer population in ways that seem to be available only within Greek life. Inclusive programs provide more opportunity for students to learn more about accounting so they would look at that as a viable choice of major.

*Diversity Initiatives*

Participants commented on the scarcity of faculty of color in the university, and specifically in the business school. Increasing diversity within the faculty will give the perception that there is a genuine commitment to change the campus culture and serve as a conduit for recruitment of more African American students into the university and the Business School in general. This could encourage greater interaction between student and faculty, as well as between students themselves. Such increase would foster peer-mentor relationships, which should help the students overall adjustment to the culture of the university as a whole. Furthermore, having a greater number of African American faculty members on board provides a richer learning environment for all students. This also serves as a visual commitment to prospective faculty and students that the university does value diversity beyond what is merely on the brochures. Increasing diversity among faculty also influences choice of major and persistence through program completion. Institutions need to be more aware of faculty demographics so that they can make concerted efforts to attract faculty and staff that reflect the student demographics of the institution.
Those students with minimal prior interracial interaction may be encouraged to participate in programs that lend opportunity for them to connect with others in a positive environment. Also, being in a private PWI there is likelihood that some of their peers may not have come from secondary schools that were interracial. Therefore, it is important to provide support systems that will help with developing diversity awareness for all students.

Building Community

The intent of the development of student organizations was to build a community while influencing the students’ choice of major. According to Spady (1970a), since minority students possess a strong desire to identify with and stay connected to their culture, they are able to maintain this connection through college which tends to increase their choice of major and graduation rate. In reference to what Spady refers to as peer integration, the study revealed that male and female students were able to establish connections with peers within and outside of their program area. Participants found means to build a community in an environment where in some instances it did not exist. As previously stated under pre-college, this factor impacted their ability to integrate socially with other students of other ethnicities on the campus.

Mentors

Faculty and advisors who serve as mentors are essential in helping students make appropriate career choices and persist in their goals. In addition to the students getting to know the professors, they became more aware of the student’s abilities and were able to provide recommendations, and letters of support for scholarships, job opportunities, etc.

The advisor’s involvement with professional student organizations gave opportunity for them to interact with students on a different level. This also allowed them to expose students to
various opportunities, including workshops, as well as identifying students to serve in leadership roles, competitions at local and national conferences, etc. Additionally, this allowed direct means for participants to gain internship opportunities to propel them on their career path.

Advisor and faculty interaction help minimize the low self-efficacy found to be consistent among African Americans, especially in accounting (Ellis & Ryan, 2003).

The following points are suggested for consideration to support African American students. College advisors can take a more active role as mentor so that students are comfortable with expressing any issues or concerns they might be having. The advisor can help guide the African American students, with proper response, through any challenges they might face with peers and/or staff to increase their decision to stay. They can also have an active role in professional student organizations to provide the students with the best possible means to enter into their chosen career.

Finally, advisors can be instrumental in assisting African American college students in managing relationships with peers and support staff. Most importantly, advisors can be instrumental in preparing students for a positive transitional experience. Implementing support programs designed to collaborate with families in order to help them navigate through the college environment will allow advisors to more effectively serve their African American students and set them on the right path to a successful accounting career.

Campus Culture

Although African Americans entering universities come from diverse communities, those attending private PWIs, in which obvious economic lines exist, may have difficulty adjusting. Establishing programs that will enable them to adjust to the cultural environment will aide in their success. Programs like National Association of Black Accountants and other professional
student organizations are needed for students pursuing careers in business. Those who take part in programs of the like are able to enhance their on-campus social interaction. Such programs are needed to assist students with persisting to degree completion. The benefits are two-fold as corporations are interested in hiring students with evidence of acquired leadership skills. By attending workshops students are able to build interpersonal skills, enabling them to network with a variety of individuals in upper management, as well as their peers.

Off Campus

Through professional organizations such as NABA, students are provided opportunities for meeting professionals and forming lasting relationships that will propel them towards their career. Keeping students connected with professionals in the field once they are in college, as well as providing them with early exposure to the business school, will assist more African American students with the aptitude for accounting to enter the program and stay through completion.

Looking at the subsequent major choice of other African American students who entered the business school to determine if accounting was their first choice, as well as to identify what majors they are pursuing can enable the university identify African American students with the aptitude for accounting and encourage them to consider the major as a viable choice. It can also enable them to address concerns in the accounting industry that continues to struggle with having adequate minority representation to meet the needs of their constituents.

Conclusion

The findings of this research have implications for university stakeholders in general and, more specifically, for admissions personnel. According to Tinto (1998), student affairs and
academic affairs administrators continue to create and implement policies based upon research on student perseverance. However, the necessary changes have omitted and continue to omit policies that support needs of minority students, thus making them extremely vulnerable to stopping short of achieving their goals.

Recommendations for Future Study

Pre-College Factors

Parental Influence

A central focus of the findings was parental influence, which was found to be at the core of the factors affecting choice of major. The nurturing received from parents during the primary years impacted the student’s choice of major. A study of a larger African American student population should be conducted to determine the level of influence parents have on students in other majors. The research study should include the influence parents have with swaying students away from particular fields of study, such as accounting. This will bring a greater awareness of the understanding parents have about the industry. The study should involve conducting focus sessions where parents dialogue about their perception of accounting. Results could bring awareness of misconceptions about higher education which could be used in creating programs to better educate parents about potential careers. This way, parents can become active mentors to students—mentors with an understanding of the field as well as an understanding of the academic rigor involved.

The interest and success parents have in their own careers influenced some of the participants to follow a similar career path. With that in mind, research on the parents of African American students entering the university as freshmen should be conducted to determine their profession and the level of influence it may have on the student’s choice of major and persistence.
in the major. Likewise, identifying the parent’s background and knowledge may be useful for the institution to identify students for potential career tracks. The study should also identify the level of involvement parents with similar careers have on their students comfort with the major.

**On-Campus Factors**

Knowledge of on-campus influences that aid in the persistence of African American accounting majors is of high importance to educators who look to increase the academic success of these students. Key themes emerging from an exploration of on-campus factors stressed the importance of college readiness, social integration, racial dynamics, faculty interaction, and advisor influence.

**College Readiness**

The students in this study were prepared for college by their high school experiences. Most of the students were college-ready, with internal drive. The implications here lie in the relationship between secondary and postsecondary education and the responsibility to ensure that high school graduates are college ready. Research should be conducted with a larger student population within the institution to identify differences in academic preparedness of incoming freshmen based on the type of elementary and secondary education they attended. This may enable the institution to minimize problems of African American students who are considered at risk. Students who are in this category may be placed in cohorts, based on their desired major, such as business, that will provide support mechanisms to enhance their success. An on-going study of this group should be conducted to determine if their involvement in support programs enhanced their means to get into their program of choice and lead to their persistence. Those electing not to take part in the program should be studied as well to determine what, if any, their decision not to participate had an effect on their persistence.
Social Integration

When the African American students looked around the campus, what they saw initially was skewed by knowledge they gained from their parent(s) and other family members, their educational background, overall GPA, social integration and occupational interest. There is an opportunity to study the impact of parental and other societal factors on student decisions to attend college and to major in specific areas.

Being uncomfortable in the environment and wanting to leave the campus were feelings shared by the participants. This discomfort could easily have deterred them from progressing at the university. Further research should be conducted of a larger number of the African American student population to determine the effects early integration had on those who were engaged in the university at the onset versus students who made the connection later, or not at all, in the educational process. This will provide means for the university to determine what level of influence student integration had on their choice of major.

Racial Dynamics

This study also revealed that attending elementary and high school in a diverse environment played an important role in their ability to adjust to their college environment. This is consistent with Spady’s (1970a) suggestion that prior interracial interaction of African Americans with Whites positively affects African Americans adjustment to private PWIs during their first year. Further research study of African American students noting business as an interest should be conducted to determine their level of interracial experience prior to entering the institution. This will give the institution insight on whether or not their level of association warrants expansive interaction with peers. Those with minimal prior interracial interaction may be encouraged to participate in programs that lend opportunity for them to connect with others in a positive environment. Also, being in a private PWI there is likelihood that some of their peers
may not have come from secondary schools that were interracial. Therefore it is important to extend the research to look non-minority students as well which will help with developing sensitivity awareness of all students.

**Faculty Interaction**

Besides professional organizations, students had little outside interaction with faculty in the business school. Being able to work with faculty for assistance with research in preparation for case study competitions provided increased interaction with faculty in the business school. The increased interaction had positive impact on their comfort in the classroom. Future research should be conducted to determine the impact involvement with faculty has on African American students in private PWIs. This would include their level of comfort with interacting with non-minority faculty, as well as the impact involvement with African American faculty had regarding their ability to grasp the information and persist in the field of study.

**Student Organizations and Advisors**

In this study, involvement in a student organization provided added support as advisors/student mentor/mentee relations formed. Further research should be conducted to determine the impact the advisor/student relationship have on student choice of major and persistence through degree completion. A look at the individuals who were not mentored will give indication of the level of intrusiveness needed to influence African American students into specific fields of study.

An increasing population of African American and other students of color are evident on the campus of private PWIs due to location, majors, concentrated recruitment efforts of minority students and financial incentives through scholarships. This warrants a growing need for institutions to conduct research to identify appropriate mechanisms that will offer adequate
support for the under-represented students. Awareness of this need will allow private PWIs in particular, to preempt any impediments to persistence.

Off-Campus Factors

Professional Organizations

Participants were involved in extra-curricular activities such as Inroads and ACAP that nurture soft skills. Based on the student involvement with the aforementioned, further research should be conducted to identify African American involvement in these off-campus programs and its effectiveness in increasing academic success. Also, studies could be conducted involving students with the same or similar levels of experience to see how participation in these organizations may have guided them into specific careers.

General Areas

Since little or no research exists that identifies factors contributing to African Americans selecting accounting majors and persisting through graduation with the accounting degree, any further study should include exploring comparable private PWIs to determine trends in major and career choice patterns, as well as to identify programs geared toward accounting. Using a larger student population for the research will also allow institutions to identify other efforts providing effective socialization that may be replicated. Tracking freshmen through graduation will allow the institution to measure the effectiveness of its programs and to reallocate resources where needed.

Conclusions

The emphasis of this research is African American student’s choice of accounting and persistence through completion of the degree at a private PWI. Throughout this study, pre-
college, on-campus, and off-campus influences that impacted the African American students’ ability to attain the degree were explored. The major findings were that early skill development prior to the college experience, family support and cultural socialization influenced the participants’ ability to choose a major associated with their skill set. Their persistence to graduation was attributed to that choice. Early skill development of African American students is needed to have a greater impact on increased minority representation in the accounting field.

In addition, participants grew up in families where education was valued. Therefore, they were provided with a strong educational foundation that prepared them for college. Once their major was identified they persisted through completion. With regard to cultural socialization, these students connected with peers and professional and social organizations that reinforced their goal orientation and influenced their persistence in a major that would bring them the quality of life they desired.

Other findings were that pre-college, secondary education and teachers influence choice of major and persistence with completing the major. On-campus influences of importance involved faculty and extra-curricular activities. Faculty within the business school as well as outside of the business influenced the participants’ choice of major and persistence with the accounting degree. They sought advisor support to ensure that courses were taken in the proper sequence which afforded them internship opportunities. Additionally, advisors were sought for moral support to help students address any issues or concerns they might face. Also, off-campus influences were found to be professional internships and community environment. The participants’ involvement in professional internships allowed first-hand experience with the industry. The university they attended was located in an affluent part of town which allowed them to interact with individuals from every level. The experience caused them to persist with
completing the accounting degree considering attainment of this degree as a desirable and reasonable goal.

As revealed by Bruno (2006), the growing number of minorities having substantial financial impact on the economy is the driving force behind companies vying for an increased representation of African American accountants. A more recent report by the American Institution of Certified Public Accountants (2009) showed that African Americans comprised 7% of new accounting graduates with only 3% being hired by CPA firms today. Identifying students with the aptitude for accounting will help lessen the disparity that continues to exist of African Americans in the accounting profession.

The students in this study were somewhat exceptional since they had higher grade point averages, school and family support and willing mentors along the path. Were they exceptional because of these factors, or were they just exceptional students who happened to come in contact with these influences? We know that success breeds more success, but can we provide the factors that we know support the success of those students who seem less promising?

Expansion of research on African American students in higher education will give more profound direction for administrators seeking to make a shift in the educational institutions’ practice and to address the needs of under-represented student populations. This could be accomplished by focusing on early skill development and cultural socialization which may influence the student’s ability to choose a major associated with their skill set and persists to graduation with that major.

"I believe that any man's life will be filled with constant and unexpected encouragement, if he makes up his mind to do his level best each day, and as nearly as possible reaching the high water mark of pure and useful living." Booker T. Washington
APPENDIX A

IRB CONSENT
Barbara Bush  
Department of Counseling and Higher Education  
University of North Texas  

Re: Human Subjects Application No. 10197  

Dear Dr. Bush:  

As permitted by federal law and regulations governing the use of human subjects in research projects (45 CFR 46), the UNT Institutional Review Board has reviewed your proposed project titled "A Study of African American Students' Completion of an Accounting Degree at a Private University." The risks inherent in this research are minimal, and the potential benefits to the subject outweigh those risks. The submitted protocol is hereby approved for the use of human subjects in this study. Federal Policy 45 CFR 46.109(e) stipulates that IRB approval is for one year only, April 26, 2010 to April 25, 2011.  

Enclosed is the consent document with stamped IRB approval. Please copy and use this form only for your study subjects.  

It is your responsibility according to U.S. Department of Health and Human Services regulations to submit annual and terminal progress reports to the IRB for this project. The IRB must also review this project prior to any modifications.  

Please contact Shelia Bourms, Research Compliance Administrator, or Boyd Herndon, Director of Research Compliance, at extension 3940, if you wish to make changes or need additional information.  

Sincerely,  

Patricia L. Kaminski, Ph.D.  
Associate Professor  
Chair, Institutional Review Board  

PK: sb
University of North Texas Institutional Review Board

Informed Consent Form

Before agreeing to participate in this research study, it is important that you read and understand the following explanation of the purpose, benefits and risks of the study and how it will be conducted.

Title of Study: A Study of African-American Students’ Completion of an Accounting Degree at a Private University

Principal Investigator: V. Barbara Bush, University of North Texas (UNT) Department of Counseling and Higher Education

Key Personnel: Alicia Edington, University of North Texas (UNT) Doctoral Student in Higher Education

Purpose of the Study: You are being asked to participate in a research study to identify factors that influence African American students’ choice of an accounting degree and persistence to graduation with that degree.

Study Procedures: You will be asked to complete a brief survey and participate in an interview at the campus where you completed your undergraduate degree. The interview and survey will take approximately 60 minutes of your time. You will then be asked to return to the same location at a later date to participate in a focus session that will take approximately two hours of your time.

Foreseeable Risks: No foreseeable risks are involved in this study.

Benefits to the Subjects or Others: This study is not expected to be of any direct benefit to you. However, these findings may be of benefit to your undergraduate university as well as to other universities with interest in increasing African-American accounting majors. Also, the study may be of direct benefit to the corporate sector who may wish to recruit more African-Americans into the accounting field.

Procedures for Maintaining Confidentiality of Research Records: Demographical information will be obtained to allow the researcher to find commonality among the participants. This information will be obtained through a questionnaire that the participant will be asked to complete prior to the interview session and any student records that may be available to the researcher. The information will not be shared with other participants to ensure that confidentiality is maintained. To protect the confidentiality and anonymity of each participant, signed consent forms and coded survey results will be maintained in a separate location.

To avoid disruption of information flow from individuals, interview sessions the focus group session will be audio-taped. All research records related to this study will be kept in a locked filing cabinet in the Higher Education Program Office, located in Mean Green Village, Building

Office of Research Services
University of North Texas
Last Updated: August 9, 2007
B, for the required 3-year limit following the study. The confidentiality of your individual information will be maintained in any publications or presentations regarding this study.

Questions about the Study: If you have any questions about the study, you may contact Dr. V. Barbara Bush ________ at telephone number ________940/565-4288________ or Alicia F. Eddington at telephone number: ___________

Review for the Protection of Participants: This research study has been reviewed and approved by the UNT Institutional Review Board (IRB). The UNT IRB can be contacted at (940) 565-3940 with any questions regarding the rights of research subjects.

Research Participants' Rights:

Your signature below indicates that you have read all of the above information and that you confirm all of the following:

- You understand the possible benefits and the potential risks and/or discomforts of the study.
- You understand that you do not have to take part in this study, and your refusal to participate or your decision to withdraw will involve no penalty or loss of rights or benefits. The study personnel may choose to stop your participation at any time.
- You understand why the study is being conducted and how it will be performed.
- You understand your rights as a research participant and you voluntarily consent to participate in this study.
- You have been told you will receive a copy of this form.

________________________
Printed Name of Participant

________________________
Signature of Participant    Date

APPROVED BY THE UNT IRB
FROM 4/24/10    4/25/11

Office of Research Services
University of North Texas
Last Updated: August 9, 2007
APPENDIX B

LETTER TO PARTICIPANTS
March 25, 2010

Dear Graduate,

I am a doctoral student in the Higher Education Program at the University of North Texas. As part of my degree requirements, I am conducting research on African American accounting majors at a private university.

The purpose of this study is to add to the knowledge base of higher education by identifying factors that influenced the choice of major and the persistence to graduation of African American accounting majors at a private university. The findings will be used to determine ways to increase the number of African American students choosing and graduating with a major in accounting.

You have been identified as an individual who graduated from a private university with an accounting degree. I am, therefore, extending an invitation for you to participate in the research study. Please know that your participation is completely voluntary and that confidentiality will be maintained.

This research project has been approved by the University of North Texas Institutional Review Board. Any questions regarding participation in the survey may be directed to the IRB Office at (940) 565-3940. You may also contact the Principal Investigator, Dr. V. Barbara Bush, Associate Professor of Higher Education, UNT College of Education, at (940) 565-4288 or Barbara.Bush@unt.edu.

Kind Regards,

Alicia Eddington

Doctor of Education Candidate

Program in Higher Education

Alicia Eddington@my.unt.edu
APPENDIX C

DEMOGRAPHIC QUESTIONS
Please indicate a response to the following questions with a check, yes/no, or a few words.

1. What is your gender?  Male____  Female ____
2. With which racial or ethnic group(s) do you identify? ________
3. What is the highest degree you have earned? ________
4. What type of school did you attend (public, private)? ________
5. What was your high school GPA? ________
6. What were your college entrance examination scores?  ACT ___  SAT ___
7. What was your major department GPA (first semester in program)? ________
8. What was your major department GPA (second semester in program)? ________
9. What is your mother’s highest level of education? ________
10. What is your father’s highest level of education? ________
11. Were you the first-born child? ____ an only child? ________
12. While growing up did you enjoy isolation to read ____, write ____, and/or experiment ____?
13. As a child, were you independent? ________
14. Were you self-reliant? ________
15. Were you industrious? ________
16. Were you goal oriented? ________
17. Did you own many books? ________
18. Did you read and ask questions? ________
19. Did you like to discuss issues and ideas? ________
20. Did you grow up in a household where strong family values existed? ________
22. Did both your parents live in the same household? ________
23. Did your parent(s) have high expectations? ________
24. Did your mother work? ________

25. Did your father work?__________

26. Did your parent(s) interact with teachers? ________
APPENDIX D

INTERVIEW QUESTIONNAIRE
Pre-College Factors

1). In what type of community did you grow up?

2). What was the racial/ethnic make-up of your neighborhood and the school you
   attended?
   a. What subjects did you take in high school that impacted your choice of an
      accounting major?
   b. How did the type of school you attended influence your decision on a major?

3). What teacher(s)/subject(s) influenced your decision to major in
   accounting?

4). What family member(s) influenced your decision to major in and complete a degree
   accounting?

5). In what way were you influenced by the family member(s)?

6). Describe the support and/or encouragement you received from
   those individuals.

7). Identify any other individuals who influenced you to major in accounting before you
   went to college.

Off-Campus Factors

1). What off-campus or community individuals influenced you to major in accounting?

2). In what off-campus activities were you involved?

3). With what community leaders did you interact while in college?

4). With what peers were you involved outside of the university?

5). With what professionals and/or business persons did you interact with off-campus?

6). What off-campus involvement did you believe influenced your decision to major in
accounting and to complete a degree in accounting?

7). In what ways did other programs, people or activities in your community help you to attend college and complete your degree?
APPENDIX E

FOCUS GROUP
On-Campus Factors

1). How did university faculty affect your choice of major?

2). Who else influenced your decision to major in accounting?

3). What university personnel in the university influenced your staying in college?

4). Who were your mentor(s)?

5). What influence did your mentor(s) have on your decision major in accounting? To stay in college?

6). From where did you seek on-campus academic and/or social support?

7). From what areas did you feel the need for stronger support?

8). In what campus activities were you involved?

9). Did you feel the need for a stronger social network on campus?

10). What type of social network would you like to have seen?

11). Who were your friends?

12). How would you define your relationship with students of different races/ethnicities at this university?
REFERENCES


