H-Net Reviews in the Humanities & Social Sciences

Theresa A. Hammond. A White-Collar Profession: African American Certified Public Accountants Since 1921. Chapel Hill, N.C.: University of North Carolina Press, 2002. xii + 211 pp. \$21.95 (paper), ISBN 978-0-8078-5377-1; \$55.00 (cloth), ISBN 978-0-8078-2708-6.

Reviewed by Dale L. Flesher (Patterson School of Accountancy, University of Mississippi) Published on H-Business (September, 2002)

Theresa Hammond's new book chronicles the experiences of African Americans in the accounting profession; as such, the volume is destined to become a classic in accounting literature-the seminal work on discrimination, and ultimate equality, in the field of accountancy. The book represents the culmination of more than a decade's devotion to a single research topic. Hammond tells the stories of pioneering black CPAs who successfully negotiated the barriers to their entering the profession of accountancy. Even today, blacks compose less than one percent of all CPAs, but that proportion represents a vast increase over the numbers of just a few years ago. The book begins with 1921, the year that the first African American, John W. Cromwell, passed the CPA exam. Cromwell was a Phi Beta Kappa graduate of Dartmouth. He took the exam in New Hampshire, because that state was somewhat unique in not having an experience requirement that mandated candidates have experience with a CPA firm prior to sitting for the examination.

Although Hammond has referenced virtually every article ever published on the subject of blacks in accounting, the heart of her book is based on a series of oral interviews conducted with nearly half of the first 100 blacks to pass the CPA examination. What she found was a history of racial discrimination, individual determination, effective mentoring, and eventually success for many of the pioneers. Although discrimination in the Deep South prohibited African Americans from taking the CPA examination there, it was discrimination of a different sort in the North that kept blacks out of the profession. In addition to passing the CPA examination, a candidate also had to have two or more years of experience with a CPA firm before he or she could become a CPA. The result was that most black accountants could not obtain jobs with white CPA firms, and thus could not qualify to sit for the examination. It was noted that the accounting profession differed from such professions as medicine, teaching, and the clergy in that the opportunities for blacks in the latter professions were excellent because professionals could find African American patients, students, and congregations. However, African American CPAs could not find clients because African American businesses were rarely large enough to need the services of a CPA.

One notable success story was that of Mary T. Washington, the first female black CPA, who passed the Illinois CPA exam in 1943. Washington was light skinned and could pass for white. Once she was established in her own CPA firm, she began mentoring other black accountants. At one point, over one-fourth of all black CPAs in America were working in Chicago. In New York, there were no similar black mentors, but some Jewish CPA firms were willing to hire African Americans. Perhaps the discrimination that Jews faced made them more likely to sympathize with the experiences of the black accountants.

Another heart-rending story was that of Theodora Rutherford who graduated from Howard University with a degree in accounting in 1923. In 1924, she became the first African American to earn a master's degree in accounting from Columbia University. Despite her education, the experience requirement prohibited her from taking the CPA examination until 1960, when she was 56 years old. By that time, she was a distinguished professor of accounting at West Virginia State College. The reason that she was eventually able to sit for the exam was because West Virginia changed its CPA law to allow people with master's degrees to sit for the CPA examination without holding the necessary years of experience with a CPA firm. This reviewer knew Ms. Rutherford in the 1970s, and Hammond's portrayal of her is indeed accurate.

In addition to chronicling the development of black CPAs, Hammond also documents the growth of accounting education in historically black colleges and universities. She also covers the founding of the National Association of Black Accountants. In addition to the textual material, the book includes approximately 40 pages of footnotes, thus providing scholars who wish to delve more deeply into the subject with a vast resource.

In summary, Hammond's book is a well-researched and well-written documentary of black CPAs in America. However, she does seem somewhat opinionated in one of the later chapters when she blames the Reagan administration for a loss of momentum. This argument is not particularly convincing, especially when she notes that Latino and Asian accounting graduates increased substantially during the Reagan years. Despite this one blemish, the book is outstanding and should be required reading for all accountancy students and would make ex-

cellent recreational reading for all accountants.

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