



Twenty years of minority PhDs in accounting: Signs of success and segregation

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ABSTRACT

This study examines the minority status of the 3213 individuals who have earned U.S. accounting PhDs in the last 20 years and considers the relative progress along the academic pipeline of minority graduates. Overall, this study indicates that minority accounting PhD graduates are making greater progress along the academic pipeline than that indicated in many other disciplines. However, the study finds that while accounting doctoral graduation rates of minorities are increasing they have not reached parity with population rates or academia in general. While the overall cohort of minority graduates appear, on average, to have patterns of employment and promotion similar to the non-minority graduates, recent minority PhD graduates are attending significantly lower ranked schools than either earlier minority graduates or their more recent non-minority peers and are gaining employment in lower ranked institutions than their non-minority peers. The findings suggest that while there are signs of success in minority progress, there are also signs of segregation.

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1. Introduction

The last 20 years have seen varying forms and degrees of affirmative action and conscious attention to enhancing diversity in both professional employment and accounting academia. Many potential benefits are gained for the accounting academy

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and the accounting profession, as well as for society in general, from increased faculty diversity (ACE, 1999). Hammond (1995, p. 155), for example, argues that

An increase in the number of African-American accounting professors would provide role models and mentors for African-American students, which might increase the number of African-Americans in the public accounting profession. African-American faculty would aid in the ability of white students to deal with an increasingly diverse work force. In addition, an African-American perspective might broaden the types of issues addressed in the accounting literature.

Ongoing claims of a growing shortage of accounting faculty would also suggest that universities need to look outside their traditional white male population to recruit the additional faculty that will be required in the future (AACSB, 2007; Plumlee et al., 2006; Trower and Chait, 2002).

While government data shows small improvements in minority representation in doctoral programs in general (e.g. Ryu, 2009), a number of longitudinal studies of underrepresented minority faculty across the higher education sector raise common patterns of “disproportionate stratification along types of higher education institutions [and] . . . by academic rank . . . [that] appear to have remained relatively unchanged in nearly twenty-five years” (Villalpando and Delgado Bernal, 2002, p. 254). However, to date, no comprehensive analysis of the entry and progress of underrepresented minority candidates has focused specifically within accounting academia in the U.S.

The purpose of this research is to investigate the current relative status of minority and non-minority graduates of U.S. accounting doctoral programs with a focus on the under-represented minorities.³ Questions addressed include: How many minority accounting doctoral graduates have been produced in recent years? Are more minorities graduating than in the past? Are minorities graduating from comparable institutions to non-minorities? Do differences exist between the careers of minorities and non-minorities concerning such factors as rank, employment and appointment to administrative positions?

Section 2 describes the relevant literature. Section 3 describes the research methodology. Sections 4 and 5 illustrate the results. Section 6 summarizes conclusions, limitations and areas for future research.

2. Diversity in accounting academia

Ethnic minorities account for more than one-third of the American population. According to the 2007 U.S. Census Bureau report, 15% of Americans are Hispanic, 13.5% are African-Americans, and nearly 2% are Native America/Alaskan/Hawaiian (2008). However recent statistics show that of all 2006 U.S. doctoral degrees, only 5.7% were awarded to African-Americans, 3.1% to Hispanics and 0.4% to Native America/Alaskan/Hawaiian students (Ryu, 2009).

While a large body of research examines minority faculty in the broader academic literature, the accounting literature is relatively sparse. Most studies interested in diversity outcomes in U.S. accounting schools have focused on gender differences rather than racial minority status (see for example, Buchheit et al., 2000; Carolfi and Pillsbury, 1996; Collins et al., 1998; Dwyer, 1994; Norgaard, 1989; Jordan et al., 2006; Lanier and Tanner, 1999; Rama et al., 1997; Streuly and Maranto, 1994). While a limited body of racial minority research exists in U.S. accounting academia (see discussion below of Blanco and de la Rosa, 2008; Daly, 2005; Hammond, 1995; Weisenfeld and Robinson-Backmon, 2007), many studies within the broader minority literature address factors within the American higher education sector that are likely to be common to all disciplines. This paper will thus draw on a range of literature from both accounting and other disciplines.

A common historical explanation for under-representation of minorities in faculty positions has been the pipeline theory. The academic pipeline describes “the educational procession of undergraduate students through academia to tenured professorship” (Van Anders, 2004, p. 511). Major “stages in the faculty pipeline are enrollment in a doctoral program, receiving a PhD, obtaining a tenure track position, and achieving tenure” (Stewart et al., 2008, p. 43). Further significant stages in accounting academia are promotion to full professor and the attainment of an endowed chair.

The pipeline concept has proven a useful metaphor to examine both the supply of potential minority faculty and the progression of minority faculty. It has been used within studies of both gender diversity (see, for example, Trower and Chait, 2002; Van Anders, 2004) and racial diversity (see, for example, Allen et al., 2002; Flowers and Jones, 2003; Trower and Chait, 2002; Turner et al., 1999; Villalpando and Delgado Bernal, 2002) in academia. While the pipeline theory has widespread use within the diversity literature and has been used in studies of minority business faculty, it has not been utilized in research examining minority accounting faculty. However, it has often been mentioned within studies of women in professional accounting practice.

The pipeline metaphor suggests that increasing the number of minority faculty will result from addressing both supply side factors and the blockages and leakages inherent in the pipeline. First, a common argument is that to address the underrepresentation of minority faculty, universities must first increase the number of minority graduate students entering the pipeline (see, for example, AACSB, 2003; Milano, 2005). The theory is that such students will, in time, flow through to increase the number of minority PhD graduates and thus the number of minority faculty. Many initiatives have been

³ Asian-Americans are not included as a minority group in this study as they are not an under-represented minority in accounting academia. U.S. Census data from 2008 indicates Asian-Americans comprised 4.5% of the US population. However they made up 17% of US accounting faculty (AAA, 2008).

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