

# The Power of Visual Images When Recruiting Future Accountants

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*Though accounting is a high-paid profession, with above average growth, African-Americans constitute only 1% of CPAs at U.S. CPA firms (AICPA, 2017). Consequently, the impact of recruiting materials in attracting minorities to the profession is of great importance. This study examines African-American college freshman responses to accounting career recruiting materials on the professional association's website in 2017. Results indicate that students observed a lack of racial diversity and a dissonance in the use of children as icons for the profession. They concluded that the visual images conveyed the strong message that accounting is not a career for African-Americans.*

## INTRODUCTION

By 2043, the United States is expected to become a majority-minority nation, with non-Hispanic Whites accounting for 47% of the population. (United States Census Bureau [Census], 2012). As racioethnic (i.e., racial and ethnic) diversity increases, business leaders recognize that having a diverse workforce makes “smart business sense.” (Kahan, 2006; Braden, 2012).

The concept of having diverse professionals who reflect society's demographics is not new to the field of accounting. In fact, in 1969, the American Institute of Certified Public Accountants (AICPA) Council formally passed a resolution and launched a national program to “integrate the accounting profession in fact as well as ideal” (Paige, 1991). The specific objective was to address the significant lack of representation of Black<sup>1</sup> CPAs, who at that time comprised 0.15% of all CPAs in the U.S. (Mitchell, 1969). By 1976, there had been progress, with the percentage of Black CPAs increasing to 0.30%. This still was far behind the medical and legal professions—and, of course, the general population. A national survey conducted in 1988 revealed that, proportionately, Blacks still accounted for less than 1% of CPAs (Mitchell & Flintall, 1990).

Since 1969, AICPA initiatives to increase the representation of ethnically diverse CPA professionals have included advertising campaigns, minority scholarships, summer internships, fellowships for minority doctoral faculty, accounting scholars leadership workshops, summer seminars for professors from Black and Hispanic colleges and universities, a comprehensive pipeline enhancement plan and support of the PhD Project, a program to increase the number of potential business professors (Mitchell & Flintall, 1990; Hobson, 2005; AICPA, 2009; Ross, Wells, & Clarke, 2014; AICPA, 2018). In 2016 the first Black chair of the AICPA board of directors was installed (Tysiac, 2016). Still, almost five decades after the

formation of the AICPA Minority Initiatives Committee, Blacks have yet to exceed 3% of CPAs, despite being 13.4% of the U.S. general population (Goldstein, 2013; Census, 2017).

In this study, we investigate the impact of advertising—one of the strategic programs that the AICPA put together to “address the challenge of diversifying the accounting profession” (Hobson, 2005). Hobson (2005), who at the time was the AICPA’s manager of minority initiatives, referred to the “Start Here, Go Places” advertising campaign as one which was “developed specifically to expose young people of color to the accounting profession.” Because Blacks continue to be underrepresented in the field, effectively utilizing online marketing to attract young people of color to a career in accounting has potential to increase the pipeline of diverse professionals.

To determine the impact of “Start Here, Go Places,” the AICPA student recruiting website, we examine the responses of African-American college students to the accounting career promotion materials displayed there in 2017. By documenting actual thoughts and reactions, we provide data that can aid the profession in its efforts to attract minorities to public accounting.

## **BACKGROUND AND THEORETICAL FRAMEWORK**

It is expected that employment for accountants will grow by 10% between 2016 and 2026 (faster than the average for all occupations), with average annual salaries close to \$70,000 (Bureau of Labor Statistics, 2018). Yet this profession has significant African-American underrepresentation. In fact, only 1% of CPAs at U.S. CPA firms is African-American (AICPA, 2017).

One of the goals of the professional organization for CPAs (the AICPA) is to increase the number of African-American students majoring in accounting. However, with Whites dominating the profession and few minorities having any exposure to CPAs, this is a challenging objective (Schechter, 2002; Gabe, Flesher, & Ross, 2015).

As such, the potential impact of recruiting materials disseminated by the profession is of great importance. To attract underrepresented youthful populations, it is posited that advertising campaigns should utilize marketing messages which teenagers can trust and with which they can identify (Appiah, 2001). This is particularly true for Black teens, who are especially skeptical of messages from mainstream sources (Appiah, 2001; Fost, 1993).

Social identity theory (Tajfel & Turner, 1985) provides support for research findings that viewers respond favorably to ads with models whose ethnicity corresponds to theirs (Sierra, Hyman, & Torres, 2009). High levels of similarity between viewers of an ad and characters featured in the ad increase the viewers’ belief that they are the intended audience, and ultimately, the similarity results in a more favorable response to the product being promoted (Aaker, Brumbaugh, & Grier, 1996). This is especially true for Black adolescents, for whom race is often salient (Appiah, 2001). In addition, studies have found that minorities are concerned with potential employers’ diversity climates (McKay, Avery, & Morris, 2009). Accordingly, organizations that incorporate diversity cues in their recruitment materials are deemed more attractive by minority job seekers (Avery, 2003; Avery, Hernandez, & Hebl, 2004; Walker, Field, Bernerth, & Becton, 2012).

In 2017, the AICPA was in the early phase of a new marketing campaign to generate greater interest in the profession. As a result, the organization’s redesigned online presence included a student recruiting website (Start Here, Go Places) which featured a slideshow with five photos showcasing smiling children and youth in sunglasses holding signs identifying them as the CPAs of tomorrow. Figure 1 presents the images that were in the slideshow on the front page of the newly-designed website. Despite the AICPA’s commitment to increasing diversity in the profession, no African-Americans appeared in the slideshow. Social Identity Theory and prior research linking ethnic identification and the effectiveness of advertising suggest that the absence of Blacks on the profession’s marketing website could yield results that conflict with the organization’s stated desire to recruit Blacks to the field of accounting.

The objective of this study is to determine the impact of the promotional website on underrepresented minorities. Specifically, we seek to answer the following:

**Research Question:** What messages do the images presented on the AICPA student recruitment website convey to African-American college students?

**FIGURE 1**  
**AICPA STUDENT RECRUITMENT WEBSITE 2017**



[www.startheregoplaces.com](http://www.startheregoplaces.com)

## METHOD

### Participants

We recruited research participants from a historically Black public university. For the purpose of this study, we wanted to interview only freshmen because we believed that college students earlier in their matriculation would be more open to a variety of career options, in comparison to students who were closer to graduation. As a result, a residence hall advisor, through word of mouth and social media, notified freshmen of the opportunity to participate in a research study to determine their reactions to accounting career recruiting materials.<sup>2</sup> No monetary or course inducement for participation was offered.

Table 1 presents demographic characteristics of the two focus groups. The sixteen participants included eight males and eight females—all were African-American. With a mean age of 18.7 (SD = .57), they represented a variety of majors, with mass communications and nursing being the most frequent (25 percent each). The average self-reported GPA was 3.0 (SD = .45), ranging from 2.3 to 3.8.

**TABLE 1**  
**DEMOGRAPHIC CHARACTERISTICS**

Characteristics	Frequency	Percentage*
Race		
African-American	16	100%
Gender		
Female	8	50%
Male	8	50%
Age		
18	5	56%
19	9	31%
20	1	6%
Unspecified	1	6%
Mean	18.7 (SD .57)	
GPA		
2.0-2.4	2	13%
2.5-2.9	7	44%
3.0-3.4	3	19%
3.5-4.0	4	25%
Mean	3.0 (SD .45)	
Major		
Mass Communications	4	25%
Nursing	4	25%
Business Administration	2	13%
Exercise Science	2	13%
Art	1	6%
Elementary Education	1	6%
Psychology	1	6%
Sport Management	1	6%

\*Totals may not equal 100% due to rounding.



## Procedure

Two focus groups, each consisting of four males and four females, were conducted during the 2017 spring semester. The 50-minute sessions, held in a university meeting room, were both audio- and video-recorded. The participants sat around a conference table with a large computer monitor viewable by all. The researchers moderated the sessions.

Participants were asked if they personally knew any CPAs and, if so, whether the CPAs were people of color.<sup>3</sup> Most of the focus group time was dedicated to the participants viewing and responding to the slideshow of five images on the AICPA's student recruitment website, [www.startheregoplaces.com](http://www.startheregoplaces.com). For each slide, they were asked,

- Does what you see in this image attract you to the field of accounting? an accounting career? Why or why not?"

Other questions included:

- If you were to select images for the AICPA recruitment website, what type of images would you use?
- Was there anything surprising or unexpected in the images viewed as it relates to being an accountant?
- Are these the type of images you would expect when viewing an accounting professional association's website?
- What messages do you believe these images are trying to convey about the field of accounting?

Audiotapes of the focus group sessions were transcribed, and a qualitative thematic content analysis was conducted by one of the investigators and a research assistant. The systematic classification process of coding facilitated the identification of distinct themes and patterns in the data.

## RESULTS

Though the students were asked how the images on the website affected their perception of majoring in accounting or choosing accounting as a career, initially they simply described what the pictures depicted—referring to bright colors, a person relaxing, the sunglasses suggesting that the model wasn't worried about anything. A moderator reminded the participants that the purpose of the session was to determine their perceptions. They then began to share reflections.

Four themes emerged from analyzing the transcripts of the focus group discussions. First, the images suggest that accounting is not a field for Blacks—it lacks diversity. Second, Whites have more opportunities. Third, the images conveyed fun, but lacked authenticity (were not persuasive). Finally, the marketing materials failed to spark an interest in a career in accounting.

### **Theme 1: The Images Suggest that Accounting is not a Field for Blacks**

Though all participants noticed the lack of Black models, it took a while before anyone verbalized this. Once the initial observation was made, much of the discussion centered on the implications of having no visual images of African-Americans. One participant concluded, "Based on the pictures, it really doesn't seem like people of color do that."

Another participant observed, "I just think the minorities they used were strange. They used the Middle Eastern girl because Middle Eastern people are known for being smart, and then they used the Hispanic boy because they are known for hard working. Not using an African-American—saying as though we don't have the qualifications to fit the program, but we can try."

Another student remarked that, "With an African-American looking at this, 'well, there isn't anyone that looks like me, so there's no chance for me in this field.'" The others in that focus group agreed that they got the same message.

Participants also concluded that the profession wasn't actively trying to attract Blacks. "They don't really care about us. If they cared about us, then they would have at least one Black person up there." "That's how the real world is, though. They are reaching out to the White man and the White woman to be on top." "This just shows Whites. It makes you think that a White person made this for White people."

One of the investigators queried, “What if I told you a Black marketing group made that, would you believe me?”<sup>4</sup> Those in the session responded with a resounding, “No!”

The lack of racial diversity in the images was repeatedly mentioned by participants. “This attracts a White audience.” “I think they are just targeting one audience.” “. . . Young White people.”

“If I would see a brochure with an African-American female and she’s happy, I will be motivated to do it because I want to feel the same way that she’s feeling.”

Nevertheless, some participants indicated that the lack of diversity in the marketing materials could be a positive challenge, inspiring those with a trailblazer mentality. “If I see a brochure without any African-Americans, it will motivate me to want to do it more. I might get discouraged, but it’s going to make me do it because I see that nobody is doing it – then somebody has to do it.”

“I agree with that statement because sometimes when I look at a brochure and see African-Americans in there, I feel like they put them in there just to make it seem like they’re a good company to work for—like they’re doing it for the image, but they’re not practicing what they preach. . . . If you see a brochure and there’re not any in there [African-Americans], then you will want to kind of break that chain or barrier.”

The participants rightly concluded that Blacks are significantly underrepresented in the accounting profession. Their responses further suggest that they inferred from the visual images that Blacks are not well-suited for or welcome in the profession. There was consensus on these inferences. It could be argued that these are not the messages that the profession would want to convey as it seeks to attract African-Americans to accounting careers.

### **Theme 2: Whites Have More Opportunities**

The participants further reasoned that there may be opportunity inequity based on race. One explained, “It shows that the people of Caucasian descent are more likely to get that position of CPA rather than minorities because they have more Caucasians on there.” Another concluded, “So it might show that even though minorities work twice as hard . . .” The sentence was completed by a different participant, “. . . They still won’t get the same opportunity.”

“I thought it was pretty ironic that they were holding the sign that said ‘road to CPA’ and it’s three White girls. If you think about it, the road they would take would be a completely different road (than) minorities would take.”

As responses from the participants suggest, they concluded from what they saw that lack of opportunity in the accounting field is systemic. This view could ultimately result in a rational choice to pursue a career where opportunity is more evident.

### **Theme 3: The Images Conveyed Fun but Lacked Authenticity**

In this section, we will discuss the effectiveness of using photos featuring children/young teens in playful settings to attract African-American young adults to the accounting profession. The participants were, without exception, skeptical.

“It made the profession look childish.”

“It looks like they just got three White girls to hold the sign.”

The participants’ skepticism seemed to be piqued by the dissonance they observed between what they saw on the website and what they knew of the profession. Their responses suggested that they felt that the depictions were an insult to their intelligence. They even concluded that there was false advertising, deception.

“The whole thing with the shades in almost every picture just through me off.”

“It’s like they threw the minorities in there to make it seem like they have the same opportunities, when in reality they don’t.”

“If I’m young and I see this, I’m like ‘accounting doesn’t look like this.’ Once I get into accounting, I’ll look back and say, ‘well this wasn’t like on the website.’”

“If I’m an adult, I’m not going to want to pick a profession based off children holding signs.”

“[High school] is when you start to figure out, okay what am I going to do with my life, what am I going to college for, and a nine-year-old holding a sign is not going to convince me that I want to do that.”

“I feel like they want people to think it’s a good time, and they want people to enjoy it. Not that you shouldn’t enjoy your profession, but I feel as though they are basing it too much around fun. They aren’t really putting the work aspect in, and they’re not making it seem serious. They make it seem like it’s too much leisure.”

“If it doesn’t seem genuine, then it’s just going to turn me away from it. Even if there was an African-American in it and it didn’t seem genuine, it’ll just turn me off.”

When asked what types of images they would select for the AICPA recruiting website, participants offered several suggestions, some of which are presented here. “More images in the work place.” “More interactive images. It looked staged.” “More hands-on images.” “Actual accountants and pictures of them talking to the students or doing hands-on work, then maybe that would give a better picture to the people they are trying to recruit to actually decide on that career.”

Throughout the discussion, the inauthenticity of the images of children in sunglasses with signs promoting the accounting profession was reiterated. No doubt, this did not increase the appeal of pursuing a career in accounting.

#### **Theme 4: The Marketing Materials Failed to Spark an Interest in a Career in Accounting**

The feedback provided suggested that without a prior interest in the profession, young adults would not be swayed by the promotion.

“He’s relaxing, but I still wouldn’t choose this as a career.”

“The picture is supposed to persuade you, and it doesn’t really do that.”

“I feel like the only change of perception is if you’re interested in this being your major; if not, then it’s not going to matter.”

Other participants concurred, with one stating, “Unless you’re really trying to be an accounting major, it isn’t going to interest you.”

Overall, those in the focus groups communicated that the profession’s marketing campaign may be most effective at reinforcing accounting majors’ career choices or generating interest among students who haven’t decided on a major but who are considering accounting as an option. The prospects of the website attracting students who have already decided on a major may be low.

## **DISCUSSION**

The images on the accounting professional association’s recruiting website communicated to African-American college students that they do not belong in accounting. Though the participants in the focus groups were active and engaged, and the process of providing their feedback appeared to interest them, they received the distinct message that accounting is not for everyone—certainly not for African-Americans.

The findings are not surprising, given the absence of Blacks in every photo. It’s puzzling, however, that an advertising campaign for an organization committed to recruiting African-Americans would not feature any Black characters. The focus groups participants’ conclusion that the website was created by White people for White people warrants consideration by those who retain agencies to market their brand. It is surprising that marketers in today’s diverse society would be unaware that a significant portion of the U.S. population obviously was not included in any of the images. Perhaps the ad agency retained intentionally created a website that reflected the reality that African-Americans are underrepresented in the profession. The participants were convinced that the website was not created by a Black ad agency. Perhaps the firm was not explicitly instructed that the objective was to attract a cross-section of young people.

Research has indicated that racial representation matters when recruiting people of color. Though the recruiting materials that Hobson (2005) referred to may have been more inviting to Blacks than, the 2017

version of the website, Startheregoplaces, alienated virtually all the participants in our study. The only ones who provided “positive” responses stated that the omission of Blacks in the photos challenged them to break the racial barrier that was so noticeably portrayed.

Also of interest is the participants’ aversion to the use of children as an attraction to the profession. This study confirms prior findings of Black teens’ skepticism towards messages from mainstream sources. Those in the focus groups certainly were disturbed by the dissonance between the images of the children and the typical business environment. There was consensus that the recruiting website would have been more effective if it depicted a work setting. They weren’t at all convinced that accounting was “fun” or “cool” though the online images suggested otherwise.

### **Additional Analysis**

Of the 16 participants in the focus groups, only one knew a CPA personally. Lack of exposure to accounting professionals has historically been and continues to be a hinderance to diversifying the field.

When asked what they thought the African-American percentage of CPAs is (after being told that Blacks are 13% of the U.S. population), all but one of those who responded before viewing the profession’s recruiting website estimated 4% or higher (the range was between 2% and 10%). Those who responded following their exposure to “Startheregoplaces” estimated from 0.5% to 5%, with most guessing 2% or lower. This group’s responses were so low compared to the U.S. population benchmark that one researcher asked, “Have you all talked to anyone about the percentage before today?” The participants all responded, “No.” One further explained that “looking at the pictures with all those Caucasians” led to the low guesstimate.

### **Post-study Development**

In the process of getting this manuscript ready for publication, the study’s major findings were shared with accounting professionals with significant influence in the field. The authors were pleased to discover that a few months following the discussions, the AICPA recruiting website was revised—to include a Black model as well as older characters in professional attire.

### **LIMITATIONS**

As is the case in any study using a focus group methodology, limitations inherent in the process include unanticipated selection bias. Although our sample is valid, it is small and is not an exact representation of the general population of African-American young people. Therefore, the findings may not perfectly extrapolate to the larger population.

Since this was a group discussion, it is possible that some participants may have felt inclined to give responses that were similar to those of their peers. Furthermore, as is typical in many discussions, different personality types tend to be more vocal than others. While the researchers encouraged all participants to engage, it is possible that more shy participants were less vocal.

Finally, participants gathered around a table in a meeting room doesn’t replicate the environment that young people normally would be in when visiting a recruiting website. The setting may have intensified the salience of race in the visual images.



## CONCLUSION AND IMPLICATIONS

Focus group participants observed a strong lack of racial diversity on the AICPA's recruiting website, noting repeatedly that they saw no African-Americans. They also stated that the images displayed were not professional enough to be effective in attracting high school and college students to a career in accounting and that having children as the icons for a profession didn't appeal to them. Further, the participants concluded that the marketing message gave the distinct impression that accounting is not a career for African-Americans. In fact, the recruiting materials suggested to them that the profession actually was saying that the road to CPA and a career in accounting was mainly for Whites and definitely not for Blacks.

This study's findings underscore the importance of including underrepresented minorities in marketing campaigns of organizations seeking to increase racial diversity. A picture is worth a thousand words.

## ENDNOTES

1. Throughout this paper, "Black" and "African-American" will be used interchangeably.
2. Approval for this study was granted by the Institutional Review Board.
3. Participants in one focus group were asked about their personal exposure to a CPA before they saw the images on the AICPA recruitment website. Participants in the other focus group were asked about their personal exposure to a CPA after they saw the images on the AICPA recruitment website.
4. The investigators do not know anything about the racial composition of the marketing group.

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