

African American Perceptions of the Accounting Profession: Assessing the Lack of
Representation from the Perspective of Two-Year College Students

DISSERTATION

Presented in Partial Fulfillment of the Requirements for the Degree Doctor of Business
Administration in the Ross College of Business of Franklin University

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Abstract

The accounting profession is one of the most under-represented industries in hiring, retaining, and promoting minorities (Ross et al., 2014). The lack of representation of African Americans in the accounting profession has been reported for decades (Harris et al., 2020). Using a quantitative approach, this research study's data reflected how the African American population affiliated with and identified to the field of accounting. This research study investigated participant perspectives on influences that hinder African Americans from entering the accounting profession. This research analyzed African American student opinions and attitudes towards student success, retention, wrap-around services (i.e., mentoring, tutoring, counseling, transportation, and other non-instructional services), and degree completion at Columbus State Community College, Columbus, Ohio. Existing literature indicated that accounting is not an active choice for many African Americans due to college readiness, peer expectations (Harris et al., 2020), family values/influences, and a general lack of understanding of the accounting field (Green et al., 2017). This research answered why African Americans are under-represented in the accounting profession by gaining insight from the perspective of current African American students pursuing an accounting associate degree and entering the accounting profession. Results indicated that a student's gender is associated with their persistence and progression towards a degree in accounting. Student interaction with faculty and with peers were also associated with a students' persistence and progression. Family influence and interactions, and student family backgrounds and upbringings proved to influence students striving to earn an associate degree in accounting. Lastly, African Americans' geographical background characteristics were associated with student success, sense of retention, and degree completion.

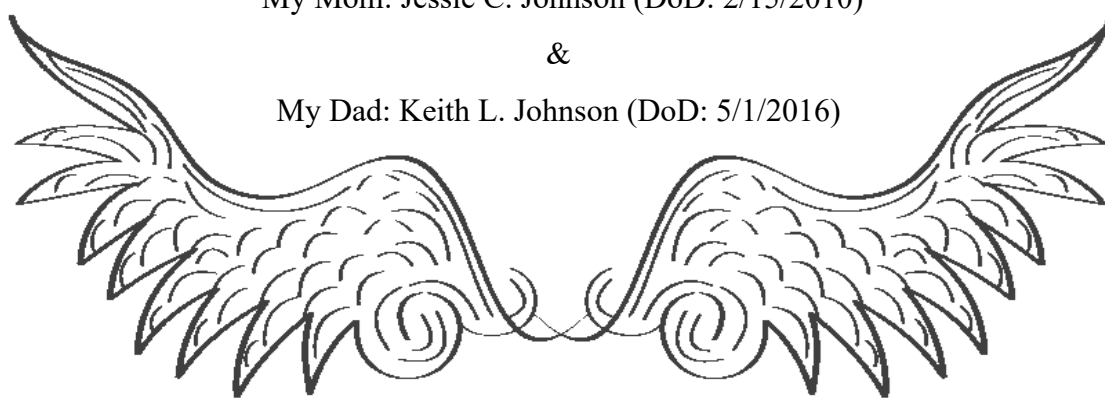
Dedication

To:

My Mom: Jessie C. Johnson (DoD: 2/15/2010)

&

My Dad: Keith L. Johnson (DoD: 5/1/2016)



Acknowledgements

This study has been an intensive and rewarding journey that yielded many obstacles. There are no words to express my sincere gratitude to those who have helped me throughout this process to fulfil an educational dream.

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Friends & Family:

To my mother, **Jessie C. Johnson (Phillips)**, who instilled the value of education into me at an early age. I owe all of this to you, Mom. You gave me life, you taught me how to live, and you raised me to be the man that I am today. Strong, caring, loving, passionate, motherly, and a fighter, you are and forever will be, my role model. You define the phrase, phenomenal woman! I know that you are in Heaven watching over me and will always shine down on me. You were always a very humble but my role model, mentor, and idol. I miss you and I love you, Mom!

– Your Kiddo

To my father, **Keith L. Johnson**, who was my enforcer. You were not only my friend, mentor, and my coach but you were my father. You raised me to value family, value friends, and to value myself. You taught me how to be a man, how to love, how to dream, and how to never give up. I miss you and I love you, Dad!

Ace, man's best friend, is not just my dog but my best friend. He has stuck by my side through a move to Florida from West Virginia, course homework, and countless grueling hours of researching and typing this dissertation. He always reminded me when it was time for a break and calmed me down when I felt stressed.

Grandma Georgianna Johnson, the rock of the family, has always been a vocal leader. You are a symbol of love, happiness, and perseverance. Born in 1927 and still driving, taking trips to Florida, and living life to the fullest. You have always been someone that I look up to and someone who I cherish greatly. Thank you, Grandma. I love you!

Lynn Phillips and Wyatt Phillips, my sister and my nephew, always called me on the weekends to encourage me to cross the finish line. They were my personal cheerleaders who rooted me on even in the darkest of times. I hope that this study serves as a constant reminder for my nephew that hard work offers bountiful rewards.

The Rice's (Bethany, Kaleb, Tiny, and Lynn), my second family, has always been in my corner to push me to succeed. You never missed a single event in my life and stepped into to be my second family when I lost my both of my parents. You have shown me love and support from the day that I was brought home as a baby and every day thereafter. Thank you for everything!

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There are numerous people that are special to me that I did not singularly acknowledge but I would like to say, Thank You, to them all. Thank you for being there for me through the bad and good times and always believing in me.

“Change will not come if we wait for some other person or some other time. We are the ones we’ve been waiting for. We are the change that we seek.” - Barack Obama

Curriculum Vitae

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Field of Study

Major Field: Business Administration

Accounting

Finance

Business Education

Higher Education Administration

Higher Education/Student Affairs

Human Resource Management

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Organization of the Dissertation

Chapter 1 described the conceptual basis for what the researcher was investigating. The chapter included a study background, problem statement, research questions, and hypotheses. Chapter 1 introduced the significance of the study by describing how this study addressed the gaps in past literature. The chapter also offered definitions of terms, assumptions, and limitations.

Chapter 2 offered the reader a thorough analysis of literature, past and present, which set the foundation, rationale, and justification for the study. Due to limited research conducted in the accounting field, the section utilized a thematic approach to establish the foundational framework within the literature to bridge the existing gap within the accounting academic discipline.

Chapter 3 used a quantitative methodology with a self-developed research tool that was field tested after approval from the doctoral committee. Protocols were followed to obtain permission by Franklin University and Columbus State Community College's Institutional Review Board (IRB) to collect data.

Chapter 4 summarized the collected data, how it was analyzed, and presented the results of data collection. Chapter 4 presented the results of the study visually and graphically for the readers. The purpose of this chapter was to summarize the collected data, how it was analyzed, and then presented the results. The chapter presented the results of the study as clearly as possible, which led to the interpretation of the results for Chapter 5

Chapter 5 offered a summary of the study, implications, and future directions of the research study. The chapter laid out the conclusions that were drawn from the results and discussed how the findings are important for policy, practice, and/or theory.

CHAPTER 1: INTRODUCTION

Background of the Study

Since the 1960s, the American Institute of Certified Public Accountants (AICPA) mission to encourage, provide educational opportunities, and promote high potential minority accounting students (Violette & Cain, 2017) was mostly unsuccessful. This research study aimed to investigate and analyze African American accounting students at Columbus State Community College, Columbus, Ohio. This research studied contributes to why African Americans are under-represented in the accounting profession by gaining insight from the perspective of current African American students pursuing an accounting associate degree and the accounting profession.

Columbus State Community College (CSCC) has a rich and diverse student applicant pool and is why CSCC was chosen for this research study. The community college system in Ohio is broken down by district format. CSCC offered a blend of potential sample participants, given its unique county representation. Franklin County, the largest county in Ohio, is heavily represented by urban and suburban students. Suburban and rural students predominately represent Delaware County. Finally, Madison County and Union County serves a predominantly rural student body. Also, Columbus State's regional and national recognition as a benchmark community college in serving minority students allowed for a robust foundational approach for this study. CSCC is the only two-year institution in the country to be a part of Achieving the Dream, "The Right Signals Credentialing Initiative" (funded by Lumina Foundation), and The American Association of Community Colleges Pathways Project. Each of these designations recognizes CSCC's commitment to servicing minority populations.

Statement of the Problem

In 1969, the American Institute of Certified Public Accountants (AICPA) formed the Minority Initiatives Committee. Its mission was to encourage, provide educational opportunities for, and promote the hiring of high potential minority accounting students (Violette & Cain, 2017). During the past few decades, the accounting profession has made a significant effort to increase opportunities for minority employees, but more progress is needed (Dey et al., 2019). Evidence shows the continued struggles of African American accountants, even after leaders of the profession have made substantial efforts to improve diversity and inclusion (Roberts & Mayo, 2019). The accounting industry needs to consistently attract and retain highly skilled African American employees from the population's breadth (Kyriakidou et al., 2016).

The accounting industry must remain mindful of the AICPA's minority initiative while studying factors contributing to the ongoing lack of diversity issues. Initiative efforts should address the students' background, student geographical characteristics, faculty interaction(s), peer interaction(s), family influences/interactions, family background, recruitment, and perception(s) of the accounting profession to create change (Bates, 2015; Maxwell et al., 2017; Violette & Cain, 2017). This research study's objective was to analyze student success, retention, and degree completion for African Americans. The objective allowed for the development of a conceptual framework for higher education practitioners and the accounting profession. The conceptual framework will guide the accounting profession in becoming more responsive to diversification strategies.

Purpose of the Study

The purpose of this research study was to investigate the continued lack of African American representation in the accounting profession from two-year college students' perspectives. Workforce percentages of African American accountants remain low despite various attempts to recruit and to retain minorities in the workplace (Dey et al., 2019). Accounting job functions ranged from auditing to the preparation of tax returns. The U.S. Bureau of Labor Statistics (BLS) included accounting sectors such as financial accounting, public accounting, government accounting, forensic accounting, management accounting, tax accounting, and auditing in their statistical results (BLS, 2018). African American students can specialize in one of these sectors while attending college.

Higher education enrollment to obtain an accounting degree has gradually increased; however, African American enrollment remains low (AICPA, 2019). Higher education accounting enrollment comprises 55% Caucasian/White, 16% Hispanic/Latino, 13% Asian, 7% Other/Multiethnic, and 6% Blacks/African American (AICPA, 2019). In the accounting profession, the racial/ethnic distribution is 71% Caucasian/White, 2% Hispanic/Latino, 17% Asian, 6% Other/Multiethnic, and 4% Blacks/African American (AICPA, 2019).

Newman et al. (2015) conducted a study that researched the perceptions of student's sense of belonging, which allowed a look into the relationships with peers and faculty. Howard University (2017) studied the looming thoughts of acceptance and a sense of belonging. The study's analysis connects to how African Americans affiliate and identify with the community and the campus environment. Aside from lack of acceptance, issues with attraction, universities, colleges, and retention (both individually and organizationally), all posed concern within the accounting field (Writer & Watson, 2019). The lack of funding for scholarships in accounting

and the lack of relationship between firms and the colleges were other issues that this research study addressed (Howard University, 2017). According to Howard University's study, not prioritizing the CPA exam or the right mentors and bias on behalf of African Americans is a growing concern that generates a low representation of African Americans in the accounting field.

Another variable investigated involved racial climate and campus diversity at a predominantly white college with rural, urban, and suburban campuses. Campus diversity served as a factor in African Americans' decisions and their effects on those choices (Bowman et al., 2018). Retention and degree completion were studied because of campus diversity. In the United States, many African Americans lag behind their white counterparts in retention and persistence to degree completion (Bowman et al., 2018). African American students enrolled in an associate or bachelor's degree programs exhibited lower first-year persistence and retention rates and higher rates of dropping out than any other racial or ethnic group (Banks & Dohy, 2019). Impactful factors contributing directly to the retention of African American students included high school preparation, educational and occupational status of parents, availability of financial aid, and presence of African American faculty, mentors, and role models (McClain & Perry, 2017).

Students could learn how to navigate adulthood in an increasingly diverse society better, which is a skill that employer's value if the students attended various schools (Wells et al., 2016). Ninety-six percent of employers said it was "important" that employees be "comfortable working with colleagues, customers, or clients from diverse cultural backgrounds (Wells et al., 2016). This issue began with exploring the role of family functioning for African Americans' academic achievement (Coley-Wilson, 2019). Authoritative parenting and positive racial

socialization were key approaches to improving African Americans' success in schools and the workplace (Coley-Wilson, 2019).

Research Questions and Hypotheses

Based on gaps in the existing literature, African Americans' under-representation in accounting was an apparent visual that remained significant when diversity and inclusion in the profession was addressed. Existing research studies analyzed combinations of student success, campus inclusion and culture, and racial climate. However, action plans to prepare, initiate, and implement methods (from the student's perspective) to address deficiencies were lacking, if not completely absent (Martinez-Acosta & Favero, 2018). Traditional indicators of persistence and success have not explained the factors influencing African American students (Tinto, 2017a). Persistence was defined as a student's continuance in coursework semester by semester until degree completion and graduation. Progression was defined as a student completing program requirements in satisfactory succession course by course, semester by semester, until graduation. The objective guided the researcher to propose two research questions.

RQ1. Are there perceived influences among urban and suburban African American students that impact persistence and progression towards an accounting degree?

H_{RQ1:1}: A student's gender will influence their persistence and progression towards a degree in accounting.

H_{RQ1:1-0}: A student's gender will not influence their persistence and progression towards a degree in accounting

H_{RQ1:2}: A student's interaction with faculty will influence their persistence and progression towards a degree in accounting.

H_{RQ1:2-0}: A student's interaction(s) with faculty will not influence their persistence and progression towards a degree in accounting.

H_{RQ1:3}: A student's interaction(s) with peers will influence their persistence and progression towards a degree in accounting.

H_{RQ1:3-0}: A student's interaction with peers will not influence their persistence and progression towards a degree in accounting.

H_{RQ1:4}: Family influences/interactions will influence a student's persistence and progression towards a degree in accounting.

H_{RQ1:4-0}: Family influences/interactions will not influence a student's persistence and progression towards a degree in accounting.

H_{RQ1:5}: A student's family background will influence their persistence and progression towards a degree in accounting.

H_{RQ1:5-0}: A student's family background will not influence their persistence and progression towards a degree in accounting.

RQ2. Do geographic background characteristics influence student success, sense of retention, and degree completion among African American accounting students at two-year institutions?

H_{RQ2:1}: African Americans' geographical background characteristics will influence student success, sense of retention, and degree completion.

H_{RQ2:1-0}: African Americans' geographical background characteristics will not influence student success, sense of retention, and degree completion.

This research study used a quantitative research method to test null hypotheses (Creswell & Creswell, 2018). Quantitative hypotheses were predictions the researcher made about the expected outcomes of relationships among variables (Creswell & Creswell, 2018). According to

Creswell and Creswell (2018), a null hypothesis predicted that no relationship or no significant difference exists between groups and variables. The alternative hypothesis was contrary to the null hypothesis. With alternative hypotheses, the researcher made predictions about the expected outcomes. The results were visually illustrated using graphs, charts, and tables for analysis. The findings specified any differences between the groups and the variables and allowed the researcher to reject or fail to reject the null hypothesis.

Significance of the Study

The study's significance originated from the AICPA's 1969 initiative that has failed to diversify the accounting field over the past 50 years (Zeff, 2019). The continued push for diversity should remain continuous to account for and adapt to the ever-changing, and growing demands of the accounting field (Zeff, 2019). Despite years of efforts to promote racial diversity by the AICPA, firms, employers, and advocacy groups, minority representation in the accounting profession continued to lag (Gabre et al., 2017). For 50 years, people of all backgrounds have contributed their unique talents, perspectives, knowledge, and hard work to transform the accounting profession (Drumgo, 2019) positively. In the next five decades, the approaches used in the past years will not be enough (Drumgo, 2019).

The upcoming years mark a key and opportune time to diversify the accounting industry because the U.S. Bureau of Labor Statistics (BLS, 2018) has forecasted the accounting profession would increase by 10% over the next eight years. Pipeline figures do not suggest or showcase future improvements. Trend reports from the AICPA highlighted that African American representation is not uniformly distributed across the accounting profession segments, with the lack of representation being worse at higher career levels (Dey et al., 2019). For example, when looking at Certified Public Accountants (CPA) firms where only 3% of

professional staff were made up of African Americans, and a mere 0.3% were partners (NABA, Inc., 2018).

Research indicated that African Americans who pursue accounting as a profession were more likely to perceive the profession as complementary to their value system; however, these perceptions were countered by measured differences in self-efficacy about their Caucasian peers (Wilson et al., 2015). Measured differences in self-efficacy hindered African Americans' sense of belonging, sense of value, and work production capabilities compared to peers (Sachitra & Bandara, 2017). A look into African Americans' demographic backgrounds at a two-year institution afforded this study the statistical data to shed light on the disconnect between the supply and demand and retention efforts to diversify the accounting profession.

An increase in the percentage of African Americans in the accounting discipline and profession required effective recruitment strategies, ways to measure and define individual and academic success (wrap-around services), effective equity agenda, community partnerships, and career counseling development (NABA. Inc, 2018). Considering individuals' peer influences (or lack thereof) and academic readiness concerning persistence and degree completion, this research study allowed for developing a conceptual framework for promoting the study of accounting at higher learning institutions. Much of the literature has been peripheral in nature to this study and exposed a gap in the literature concerning employees' diversity. This study allowed the researcher to assess African American accounting students to determine whether a plan or strategy was needed to enhance diversity and inclusion within the accounting profession.

Definitions & Acronyms

In this section, the use of definitions and acronyms are present to support this study's foundation. The following definitions and acronyms are throughout the document.

AACC – American Association of Community Colleges is the primary advocacy organization for the nation's community colleges. The association represents nearly 1,200 two-year, associate degree-granting institutions and more than 12 million students.

AACC Pathways Project is a national project focused on building capacity for community colleges to design and implement structured academic and career pathways for all their students.

Academic Discipline of Accounting is the prescribed curriculum for accounting majors by Columbus State Community College.

Accounting, is a profession relating to this study, is the measurement, processing, and communication of financial and non-financial information about economic entities such as businesses and corporations. Accounting, which has been called the "language of business," measures the results of an organization's economic activities and conveys this information to various users, including investors, creditors, management, and regulators.

Achieving the Dream (AtD) is a national non-profit organization that champions evidence-based institutional improvement.

African Americans are an ethnic group of Americans with total or partial ancestry from Africa's Black racial groups.

AICPA – The American Institute of Certified Public Accountant is the world's largest member association representing the accounting profession, with more than 431,000 members and a history of serving the public interest since 1887.

BLS – Bureau of Labor Statistics is a governmental statistical agency that collects, processes, analyzes, and disseminates essential statistical data to the American public, the U.S. Congress, other federal agencies, state and local governments, business, and labor representatives.

College Impact Theory are theories related to how college affects students.

College Readiness is the state of academic preparation of an incoming first-semester student.

Columbus State Community College (CSCC) is a two-year associate degree-granting institution in Ohio with a service district comprised of Franklin, Union, Madison, and Delaware Counties.

Community College is a post-secondary institution authorized to grant associate degrees, certificates, and continuing education. Some community colleges may be authorized to offer bachelor's of technical studies degrees.

Composite Variable is a variable created by combining two or more individual variables into a single variable. Each variable alone does not provide sufficient information, but altogether they can represent the more complex concept.

CPA – Certified Public Accountants is a license to provide accounting services to the public.

CSCC is an acronym for Columbus State Community College.

Degree Completion means students who meet an approved curriculum that meets the state-approved degree criteria.

Diversity is the racial demographic makeup of populations within a group or setting.

Equity Agenda establishes how resources are distributed to maximize outcomes and close achievement gaps among a diverse student population.

Family is the basic unit in society traditionally consisting of two parents rearing their children also, any of various social units differing from but regarded as equivalent to the traditional family: a group of individuals living under one roof and usually under one head of household, a group of persons of common ancestry, a people or group of peoples regarded as deriving from a common stock/race closely related series of elements or chemical compounds.

Geographic is the physical location of a student(s) residence, identified as rural, suburban, or urban. This term was measured by the counties that participants grew up in and/or attended high school.

IRB – Institutional Review Board is an administrative body established to protect the rights and the welfare of human research subjects recruited to participate in research activities conducted under the auspices of the institution with which it is affiliated.

Lack of representation means giving inadequate representation to; population represented in numbers that are significantly low compared to the total number.

Likert Scale is a psychometric scale commonly involved in research that employs questionnaires.

Minority refers to a category of people who experience a relative disadvantage compared to members of a dominant social group.

NABA – National Association of Black Accountants is an American non-profit professional association representing the interests of more than 200,000 African American professionals in furthering their educational and professional goals in accounting, finance, and related business professions.

Persistence is a student's continuance in coursework semester by semester until degree completion. Persistence is in conjunction with *progression*; it is important to note that a student can persist without progressing towards degree completion.

Progression is a student completing program requirements in satisfactory succession, advancing towards degree completion and graduation.

SEaL is an acronym for the Office of Student Engagement and Leadership at Columbus State Community College.

Service District can be defined as a state of Ohio defined service boundaries by county for state-sanctioned community colleges.

STEM – an acronym for Science, Technology, Engineering, and Mathematics.

A student is a person enrolled in college coursework to earn a degree in the accounting discipline. The term can be categorized into a full-time student or part-time student.

- *A full-time student* is a student enrolled in 12 or more credit hours per semester.
- *A part-time student* is a student enrolled in less than 12 credit hours per semester.

Student Retention is the stated process of enhancing student success leading to graduation.

The Right Signals Credentialing Initiative is funded by the Lumina Foundation and provides grant assistance to colleges and businesses in determining credentialing needs for the twenty-first century.

Two-year College is defined as a post-secondary institution offering associate degrees, certificates, and workforce development.

Under-representation means to give inadequate representation to; represent disproportionately low numbers.

Wrap-around Services is the process of offering academic, social, or behavioral assistance to support course and degree completion. Wrap-around services can include health and wellness care to mental health services, parent and family programs, and legal and economic support.

Assumptions, Limitations, & Delimitations

Assumptions are accepted as true or at least plausible by researchers and peers (Wolgemuth et al., 2017). The first assumption was respondents would answer the survey questions honestly and truthfully. The second assumption the respondents represented the sample population. Limitations are potential weaknesses in a study and out of a researcher's control (Ross & Zaidi, 2019). Limitations are in nearly everything that a person does. The limit in this study included African American students enrolled in the accounting program or accounting course at Columbus State Community College (CSCC). The sample population was not used to generalize the opinions and attitudes of other African American students enrolled at CSCC or any other institution of higher education. Data collection took place at specific times, and analysis provided of that particular moment in time. All data obtained using a third-party administrator who provided the SurveyMonkey link to participants. Perceptual measures came from one source, the participants of this study. No attempt was made to assess the extent of voluntary or involuntary errors in response, such as a need for inner consistency response. The inability of respondents to interpret questionnaire items in the same way. The inability or willingness of respondents to identify their feelings or use stereotypes and implicit theories to reduce information processing requirements. To the extent that non-respondents differed from respondents, non-response bias was deployed.

Unlike limitations, which flowed from implicit characteristics of method and design, delimitations result from specific choices by the researcher (Simon & Goes, 2018). According to Simon and Goes, the delimitations section of a study explicated participants' criteria to partake in this study, the geographic region covered in this study, and the profession or organizations involved. The identified sample population excluded other ethnic minorities to establish foundational data that AICPA, National Association of Black Accountants, Inc. (NABA), and other organizations can use to diversify the accounting profession. The approved research methodology, data collection procedures, and data analysis using Statistical Package for the Social Sciences (SPSS) software produced results through the research design. Columbus State Community College's service district reflected urban, rural, and suburban populations within the central Ohio region. These set boundaries allowed for unambiguous data to apply in like-kind metropolitan areas throughout the Midwest and Great Lakes region. Another delimitation of this study was its quantitative nature. Electronic surveys allowed for consistency in the questions asked. The questions chosen established the foundational numeric data that future researchers could replicate similar studies both of a quantitative nature or qualitative nature.

Summary

Chapter 1 provided a brief overview of the research and how and why this study was needed to increase diversity in the accounting profession. The chapter began with the significance of the study that laid foundational supportive research into the study's relevance. The chapter continued with the research questions and hypotheses that gave the reader an answerable inquiry into the specific concern or issues that this study focused on. The research question identified where and what kind of research took place while identifying the objectives the study addressed. A section was designated for a specific definition of terms and acronyms

related to this study. The section provides unambiguous meaning to key terms and acronyms' that otherwise could be interpreted differently. Chapter One concluded with limitations and delimitations sections. The limitations section addressed variables that were potential weaknesses within the study that was out of the researcher's control. Delimitations addressed characteristics that limited the scope and defined the boundaries of this study.

Chapter 1 made a case for the significance of the problem, contextualized the study, and introduced its basic components. Chapter 2 presented an analysis, evaluation, and synthesis of past literature that justified how this study addressed gaps in the literature and outlined the conceptual framework that this study used.

CHAPTER 2: LITERATURE REVIEW

This portion of the study reviews the history of African Americans in the accounting profession. The existing literature lays out facts dating back to 1969. First, this chapter discusses the historical overview of the study's topic. Next, this chapter lays out the conceptual framework that creates the foundation for this study. Then, a review of literature that discussed African American's in the K-12 educational system. Subsequently, the significance of role models and mentors lay a foundation for a support system's importance. Preceding that topic, a look into African Americans in higher education give statistics and facts associated with degree completion. African American student success, retention, and degree completion follow the higher education section. Next, African Americans in the workplace and job fulfillment give insight into African American experiences after degree completion. Lastly, readers will find a chapter summary to reiterate key topics within the chapter.

Historical Overview

In 1969, the American Institute of Certified Public Accountants (AICPA) formed the Minority Initiatives Committee (MIC); its mission was to encourage, provide educational opportunities for, and promote the hiring of high potential minority accounting students (Violette & Cain, 2017). The initiative was formed to encourage minority women and men to attend college and major in accounting. It also provided educational opportunities for African American women and men to prepare them to enter the accounting profession. Lastly, the initiative encouraged the hiring of minority women and men, which integrated the accounting profession (Violette & Cain, 2017). The initiative intended to diversify the accounting profession.

Fast forward 10 years, in 1979, the AICPA reported an increase in the number of African American's in the accounting profession from 150 to 1,000 (AICPA, 2019). Although an

increase in numbers existed, African American Certified Public Accountants (CPAs) represented 4.3% of the entire profession (Young et al., 2018). Almost four decades later, in 2015, the percentage of African American students who graduated with a degree (Baccalaureate or Masters) in accounting was 5% (U.S. Bureau of Labor Statistics, 2018). Not only is this a negligible increase over the 1979 numbers, but it also represents a relative decrease of 1% since the percentage of African Americans in the U.S. population has increased from 12.9% to 13.6% (Bureau of Labor Statistics, 2018).

Notwithstanding numerous long stretches of genuine undertakings, the accounting profession has not accomplished its diversity goals (Goldberg et al., 2019). One reason is the misperceptions about accounting as a calling. Studies suggest adolescents, including under-represented minorities, think about accounting, by and large, in low regard and do not grasp what accountants do, and do not respect the business openings that accounting offers (Ay & Altin, 2019). Further analysis sheds light on other reasons that contribute to the lack of representation of African Americans in the accounting profession.

One of those reasons relates to African Americans' self-esteem. It turns out that lack of self-esteem is widely shared by parents and educators, the two groups with the most influence on young people's academic and career choices (Đurišić & Bunijevac, 2017). Another reason relates to improving the accounting curriculum's quality and expanding internship and scholarship opportunities; these are essential elements in creating a new, meaningful perception of the accounting profession (Ross et al., 2014). Although these are not new tactics, they are tactics that have not been set into motion yet (AICPA, 2019).

Likewise, an included concentration on the feeling of belonging exists, which permits an investigation into the associations with peers and faculty. Aside from the alarming awareness of

lack of acceptance, lack of self-esteem, and sense of belonging, issues with attraction, problems with universities and colleges, and retention (both individually and organizationally), all pose problems within the accounting field (Horton, 2015). Schools must address all of these issues to attract and retain African Americans to and within the accounting profession.

What strategy can the accounting profession employ in their fight with various fields that are choosing the best and most driven of the African American community? This question has been a basic concentration in enrollment endeavors inside schools. The lack of financing and stipends in accounting and the lack of partnership or relationship among accounting firms and the schools are issues that this examination needs to address. According to Violette & Cain (2017), not prioritizing the CPA exam, not having the right mentors, and bias on behalf of African Americans are growing concerns that impede diversification within the accounting profession.

Students can learn better how to navigate adulthood in an increasingly diverse society, which is a skill employer's value; if students attend various schools (Wells et al., 2016). Ninety-six percent of major employers say it is "important" employees be "comfortable working with colleagues, customers, or clients from diverse cultural backgrounds (Wells et al.). This special issue begins with exploring the role of family functioning for African Americans' academic achievement (Coley-Wilson, 2019). Authoritative parenting and positive racial socialization were key approaches to improving African Americans' success in schools (Coley-Wilson, 2019). African Americans' advanced education retention endeavors should be tended to and joined into higher instructive basic leadership and development activities (Bell, 2018). Understanding the college experience that motivates students to achieve academic and personal goals is important, especially for African Americans whose college retention and completion rates are lower than

those of other ethnic groups, and lower than those of their female counterparts (Musu-Gillette et al., 2016).

A heightened focus on retention, persistence, and graduation has colleges and universities looking for more effective ways to support student success, specifically of African Americans (Banks & Dohy, 2019). Even for institutions with a transparent focus on persistence, putting effective programs into place remains difficult (Coley et al., 2016). In the past, a college, university, and higher education institution's prestige was tied to their ability to wean out students (Arnold, 2018). Throughout time colleges, universities, and higher educational institutions developed a new perspective on student success (Arnold, 2018). It is their responsibility to offer support for students to achieve their goals. Success is measured in various ways; persistence to graduation, transfer of success, time to degree, and improving learning outcomes (Soldner et al., 2016).

Fifty years after the AICPA's Minority Initiatives Committee initiative, diversity, and inclusion agendas render no justification for the continuous under-representation of African Americans in the accounting profession (AICPA, 2019). Today, minorities only represent 4.3% of the accounting profession, and African Americans make up only 3% of the new hire population for CPA firms (AICPA, 2019). The statistical data means within 50 years, the African American percentage in the accounting profession only rose by 2%. Statistically speaking, data points, initiatives, and agendas have not solved African Americans' lack of representation in the accounting profession. This research aims to gain insight from the perspective of current African American students pursuing the accounting profession.

Conceptual Framework

Bronfenbrenner's Ecological Systems Theory

Bronfenbrenner's Ecological Systems Theory looks at the development within the context of the system of relationships that form a person's environment (Klempin & Pellegrino, 2020). The interaction between factors in the maturing biology, immediate family or community environment, and the societal landscape fuels and steers development. Bronfenbrenner argued that parents were spending less time raising their children due to making a household living by working (Klempin & Pellegrino, 2020). As a result, Bronfenbrenner argued that many children were growing up without enough contact with adults and separated from society, which was more apparent in African American households (Worthington, 2019). The lack of parental influence interrupted the socialization process so that children learned from each other rather than from responsible adults (Hayes et al., 2017). Bronfenbrenner's study caused a shift in psychology, sociology, and education research (Skelton, 2018). The model looks at the microsystem (intermediate environment), mesosystem (connections), exosystem (indirect environment), macrosystems (social and cultural values), and the chronosystem (changes over time) as external influences that affect an individual (Shelton, 2018).

Bronfenbrenner proposed that a person's development is surrounded by layers of relationships like a set of nested Russian dolls (Bronfenbrenner, 1979). The microsystem is the most pivotal of the categories. Microsystem addresses the setting in which the individual lives and their interactions with family, friends, and peers (Darling, 2015). A microsystem is where direct, face-to-face relationships with significant people such as parents, friends, and teachers occur (Darling, 2015). The microsystem also expanded into demographics for this study by looking at the participants' geographic backgrounds. The mesosystem represents interactions

between microsystems (Cunningham & Francois, 2016). Those interactions lead to implications between family and work experiences or between school and family experiences, and so on. The exosystem links together with an individual and their environment without the individual's direct participation (Cunningham & Francois, 2016). The participant is influenced by their environment and may affect it, but there is no direct role or link. For this study, an example of an exosystem was a participant's parents' job and how that job contributed to (or lack thereof) peers, mentors, or influence.

Bronfenbrenner's fourth category was the macrosystem. This level constitutes the culture, subculture, belief, or ideology that influences an individual's developmental lifespan (Gray, 2015). Finally, Bronfenbrenner's chronosystem represents the environmental contexts and transitions experienced over an individual's lifetime, altering the relationship between the individual and their environments (Bronfenbrenner, 1986). An example of chronosystem is a death in the family or divorce within the household and how that circumstance affects an individual's education and career choices (Bronfenbrenner, 1986).

The Ecological Systems Theory was relative to this study, although it is expansive yet focused. On the one hand, this theory focused on the complex layers of school, family, and community relationships. On the other hand, the theory sharply focused on student development and motivation. The components of the study contributed to student success and determination to graduate. Together, the components of Urie Bronfenbrenner's theory lay a foundation to study participants currently in accounting courses at Columbus State Community College and study how their upbringing contributed to their decision to obtain and move on towards degree completion and the accounting profession.

Bronfenbrenner's ecological systems theory (1993) accounts for the whole spectrum of environmental conditions as well as the processes related to person-environment within contexts that shape students' retention and success (Ertem, 2020). Bronfenbrenner's theory establishes a relation with peers, instructors, and advisors as reflections of microsystem that impact student retention (Ertem, 2020). Student retention requires activities empowering students' relationships with their peers, faculty, and advisors to serve as an improvement of microsystems in higher education (Wozniak & Fischer, 2014). In higher educational settings, departments' curricular activities and attitudes influence student attendance and, therefore, affect retention and degree completion (Wozniak & Fischer, 2014). The Ecological Systems Theory highlighted the importance of student retention, student success, and degree completion in every facet. Student retention implementations are noted in Bronfenbrenner's exosystem theory.

Societal conditions and higher education policies influence student retention since administration and higher education are closely related (Zhang, 2018). When higher education excludes students' feelings and best interests, this will affect student retention because students do not feel valuable (Zhang, 2018). Lastly, Bronfenbrenner's macrosystem and chronosystem components, ethnicity, ideology, and culture contribute to retention and degree completion. This study used this theory as a guide to better understand variables that contribute to the lack of representation of African Americans in accounting.

Review of Research Literature

African Americans in K-12 Educational System

In the United States education system, longstanding educational opportunity gaps persist in schools (Shields et al., 2017). African American students are less likely than white students to have access to college-ready courses after completing K-12 education (Heilig et al., 2018). From 2017 to 2018, only 57% of African American students had access to a full range of math and science courses necessary for college readiness, compared with 81% of Asian American students and 71% of White students (Nowicki, 2018). Public schools offer a less flexible curriculum, larger class sizes, under-funding, and lack of discipline measures (Gershenson, 2019). Argumentatively, public schools are rich in diversity, tuition-free, provide more after-school programs, and are more diverse but still lack opportunities for African American students to participate in honor/advanced placement courses (Gershenson, 2019). Even when African American students do have access to honors or advanced placement courses in public school systems, they are vastly underrepresented in these courses (Tsoi-A & Bryant, 2015).

Advanced coursework opportunities place students on the path toward college and career success. The courses prepare students for college life to help transition onto campuses. Advanced Placement (AP) courses are challenging, teach time management, sense of belonging, and often consist of diverse students (Tsoi-A & Bryant, 2015). Many African American students never receive the opportunity to enroll, though no fault of their own. No student should forfeit future success because the class did not have enough seats (Tsoi-A & Bryant, 2015). African American and Latino students represent 38% of students in schools that offer AP courses, but only 29% of African American students were enrolled in at least one AP course. African American and Latino students also have less access to gifted and talented education programs than White students

(Willis, 2015). The successful completion of Advanced Placement courses is an essential component of college readiness. Reports suggest that students who do not take AP courses are not adequately prepared for college (Young, 2016).

African American students in K-12 educational systems benefit from having African American teachers, both academically and socially (Gershenson, 2019). African American elementary students performed better in math and reading when they had a teacher who was the same race as them, according to Gershenson's (2019) study. African American students are also more likely to graduate from high school and enroll in college when they have at least one African American teacher in elementary school. African American students are more likely to be placed in gifted education programs if they have an African American teacher and less likely to receive suspensions, expulsions, or detentions from African American teachers (Kingsbury et al., 2020). African American teachers have higher expectations for African American students—and white teachers' lower expectations for African American students (Kingsbury et al., 2020).

The United States is a diverse nation with nearly 77 million individuals pursuing education from preschool to postgraduate studies (Baum & Steele, 2017). According to the U.S. Census Bureau, in 2008, 59% of White students, 18% Hispanic, 17% African American, and 6% Asian students attended K-12 establishments (U.S. Census Bureau, 2018). In 2018, 52% of White students, 24% Hispanic, 15% African American, and 6% of Asian students attended K-12 establishments (U.S. Census Bureau, 2018). Statistical numbers had only worsened in 2019. The percentage of public-school students who were White decreased from 43% to 32%. The percentages for African American students decreased from 33% to 26% in 2019. The number of White students in U.S. schools has decreased, marking one of the largest drops recorded among any demographic group. In a similar trend, African American student enrollment rates have

declined due to dropouts, financial impediments, lack of college readiness, etc. (U.S. Census Bureau, 2018; Quinn & Stewart, 2019).

The K-12 disparities among African American students follow those students throughout their journey into higher education and affect retention and student success (Quinn & Stewart, 2019). Damning inequities in K–12 education means too many African American students leave high school without acquiring the skills they need to succeed in postsecondary education immediately and are placed in developmental, noncredit courses that create financial impediments (Huelsman, 2015). Indeed, African American undergraduate experience is not monolithic. Many African American students encounter a unique combination of economic, academic, and social challenges that can make the path to higher education degree completion rugged (Huelsman, 2015). Other reasons such as discrimination and prejudice (Moyes et al., 2000) and mentors and role models (Booker & Brevard, 2017) impact a students' ability to thrive, succeed, and graduate from higher education.

Mentors and Role Models

Both formal and informal mentoring benefit African Americans in a range of areas, including academics (e.g., grades), social-emotional well-being (e.g., relationships with others), and mental health (e.g., counseling and coaching) (Sánchez, 2016). Understanding and identifying the importance of mentoring African American will shed light on practices that can be implemented in higher education to help increase the number of underrepresented minority graduates (Mondisa, 2018). Formal mentoring differs from informal mentoring as it develops within a program and process established for mentoring to take place (Mondisa, 2018). It is usually short-term (one year), with the hope it will develop informally for longer. Mentors are generally volunteers, but they are still chosen, and both parties of the mentoring relationship may

not choose each other (Chandler et al., 2016). Informal mentoring occurs in a relationship between two people, where one gains insight, knowledge, wisdom, friendship, and support from the other. Either person may initiate the mentoring relationship, the mentor to help the other, and the protégé to gain wisdom from a trusted person (Chandler et al., 2016).

In either form, the goal of mentoring African Americans remains the same. Mentoring begins with the trust and ability to see everyone's potential (Mondisa, 2018). Mentorship is a way to increase retention among African Americans in community colleges. African American students who participate in mentoring programs show higher self-esteem and higher academic motivation and performance (Gorard, 2018). When students connect with social and academic systems early in their college career, their academic achievement is more significant, and their commitment to graduate (Crisp et al., 2017).

Mentored students feel more comfortable sharing their concerns and issues with a mentor rather than a faculty or an administrator. Mentors influence behaviors and emotions as it pertains to dealing with difficult situations. Mentorship enables students to connect with professionals and develop relationships that can lead to increased retention, graduation rates, and potential employment beyond their college career. Mentorships increase the likelihood that African American male students will transfer to a four-year college after graduating from a community college (Crisp et al., 2017). The importance of mentorship is apparent, and the need for positive role models.

A role model is a person whose behavior, example, or success can be emulated by others, especially by African Americans ("Role Model," 2020). To some African American students, role models serve as a beacon or guide. Role models show passion for their work and have the capacity to infect others with their passion (Washington, 1901/2018). Role models show a

commitment to their communities, and students admire people for their selflessness and acceptance of others who are different from them (Washington, 1901/2008). As Booker T. Washington once said, “Success is to be measured not so much by the position that one has reached in life as by the obstacles which one must overcome while trying to succeed.” African Americans echoed this sentiment by showcasing their skills and abilities of initiatives learned from role models to overcome obstacles. When role models teach and instill respect, optimism, morale, confidence, and hard work in African Americans, a sense of belonging, importance, and opportunities become a reality (Washington, 1901/2018). A role model is any person who is respected and admired. Those persons include, but are not limited to, teachers, counselors, coaches, friends, and family members. Family systems theory (Kerr, 2000) supports the importance of and benefits of the support, guidance, and influence they have.

Role models, mentors, and family interactions impact a student’s ideal of success, higher education, and obtaining a degree. The family systems theory maintains that interaction patterns between family members call forth, support, and perpetuate both problem and nonproblematic behavior (Johnson & Ray, 2016). All too often, the optimism and enthusiasm that students bring to campus begins to dissipate and results in the inability to be retained, leading up to degree completion (Liou & Rotheram-Fuller, 2019). Degree completion rates are discouraging for students in general but are even more disheartening when considering African Americans (Liou & Rotheram-Fuller). Without established retention initiatives in place, the attrition rates for students from diverse backgrounds far exceeded the enrollment rates (Brooks, 2015). The existing literature is relevant to the research focus because this quantitative research aims to study how African American college students perceive family structure, relationships, and support as impacting their academic persistence and collegiate experiences.

Family systems theory highlights the more families and their children know and recognize how their family and their family's dynamic may influence their children, the more the family can understand these influences (Bates, 2015). This research study will examine the affects (or no affect) on family relations and career development, specifically for African Americans' educational and career goals. Minimal doubt exists that African Americans have historically been under-represented in higher education and certain professions, accounting being one (Baldwin et al., 2018).

African Americans in Higher Education

African Americans are catching up to Whites when it comes to going to college, but when it comes to finishing college and getting a degree, they are making far less progress (Libassi, 2018). Considered to be a pioneer in retention for higher education, Vincent Tinto (2017) states, "though some institutions have been able to make substantial improvements in the rate at which their students graduate, many have not". The two-year college is a key step toward the more advanced educational opportunities that a four-year university offers. Community colleges have a mission to provide learners with a low-cost, high-quality education, propelling them to a four-year institution or helping them land a better job (Allen, 2020). As a group, African American students have embraced two-year institutions, as evidenced by the enrollment data for this population. According to Goodman et al. (2020), African American enrollment increased from 12% to 13% at two-year institutions between 2000 and 2019.

By earning an associate degree, it is possible to advance toward a better job or the eventual bachelor's degree that many African Americans desire (Jones & Berger, 2018). A four-year university provides a larger institution for African American students to gain an accredited degree (Wilker, 2017). Universities are different than colleges because of their size and potential

availability of graduate programs. Community colleges can get students started on the bachelor's degree pathway, but they cannot lead to a completion of the degree (Jones & Berger, 2018).

Community colleges originated as transfer institutions, focusing their curricula on preparing students to transition to four-year colleges and universities (Grubbs, 2020).

Community colleges once had a reputation of being less academically serious than traditional four-year universities, but a lot has changed in the world of community colleges (Grubbs, 2020). Most importantly, academic standards of community colleges and teacher qualifications have risen. Community colleges offer more flexible scheduling options than four-year universities (Grubbs, 2020). Two-year schools are designed with working students in mind and are known for their convenient part-time and evening classes, which assist African Americans wishing to attend. Community colleges are the cornerstone of higher education. These institutions enroll nearly half of all college students and most African American students, and a substantial number of low-income, first-generation, and older students (Grubbs, 2020).

At community colleges, academic and non-academic support cannot be confined to a discrete group of “at-risk” students. Such support must be provided cost-effectively at scale. Their wrap-around services are crucial in student success and retention to obtain degree completion (McDonnell & Collins, 2017). Such support also needs to be proactive since, in many instances, students will drop out rather than seek the help that they need. In short, support needs to be a team effort, combining faculty, student service specialists, and peer mentors (McDonnell & Collins, 2017). Career services, disability services, financial aid counseling, tutoring, and writing support need to be integrated into higher education's academic experiences.

Roughly 80% of community college students hope to transfer to a four-year institution (Belfield et al., 2017). For many reasons, including the opportunity cost of continuing advanced

education, most never do. Increasing college costs have a disproportionate impact on African American students' ability to pay, contributing to the accumulation of higher debt levels compared with peers (Huelsman, 2015). Co-enrollment in a four-year college or university offers a way to increase the transfer rate and make the transition more seamless (Wyner et al., 2016). For those reasons, universities provide African American students' opportunities that community colleges cannot.

Universities offer many courses; however, those courses are often filled quickly and leave students taking classes of no interest (Belfield et al., 2017). Universities often attract distinguished scholars as professors and may offer a better overall academic experience for those who feel a college's faculty is what makes the difference between a mere college degree and a quality education (Schimanski & Alperin, 2018). In the same breath, those professors are often hard to access because they have hundreds of students.

The university campus is bustling at all hours, offering many social opportunities and a varied selection of extracurricular activities (Schimanski & Alperin, 2018). Those additives compared to two-year colleges make students want to gravitate to universities. Statistically, in 2019, African American students made up 12% of the student population at four-year public institutions, and 14% enrolled at public two-year community colleges (Schimanski & Alperin, 2018).

Regardless of the higher educational setting, the journey into and through to degree completion must embody student success and retention initiatives for African Americans today as it did decades ago (Quinn & Stewart, 2019). For years, student retention has been shaped by theories that view student retention through the lens of institutional action and ask what institutions can do to retain their students (Tinto, 2017b). Students, however, do not seek to be

retained. They seek to persist (Tinto, 2017d). When one speaks to students, their interest is not in being retained, it is in persisting to degree completion even if it means transferring to another institution (Tinto, 2017e).

Student Success, Retention, & Degree Completion

Throughout schooling, the need for success remains relevant. Student Success is a key topic for higher education in 2019 (Quinn & Stewart, 2019). Scrutiny is becoming more intense and driving an increased focus on student success and producing more career-ready graduates (Newchurch, 2017). In tandem with student success, retention is also at the forefront of many critical decisions in higher education over the past few years. Many U.S. states are now tying funding for public colleges and universities to student success performance measures (such as diversity and inclusion, graduation rates, retention rates, etc.) (Quinn & Stewart, 2019).

The United States higher education system prides itself on its progressive approach to diversity at institutions (McClain & Perry, 2017). On numerous college campuses throughout the country, many races, ethnicities, nationalities, and religious affiliations come together to form a microcosm of global society (McClain & Perry, 2017). Despite appearing diverse on the surface, many colleges and universities exhibit covert microaggressions and controlling images that provoke attrition among African American students (Keith et al., 2017). Decades of studies have shown contributing factors support the persistence of and retention of African American students toward graduation (Hlinke, 2017). Findings concluded from retention models associated with Tinto (1993) emphasize the importance of each college investing resources to understand students' needs. Students are shaped by their region's culture and other defining traits and implementing customized retention practices would assist in the steady decline in African American collegiate retention (Tinto, 2012).

African American students from preschool, postgraduate studies, and their careers are faced with struggles that will test their willingness to succeed (Bowman et al., 2018). Student success, retention, attainment, and degree completion aid in supporting diversity and inclusion initiatives. Diversity refers to the traits and characteristics that make people unique. Diversity is the range of human differences, including but not limited to race, ethnicity, gender, gender identity, sexual orientation, age, social class, physical ability, or attributes, religious or ethical values system, national origin, and political beliefs (Jimenez et al., 2019). Inclusion refers to the behaviors and social norms that ensure people feel welcome. Jimenez et al. (2019) further explain inclusion as involvement and empowerment, in which the inherent worth and dignity of all people are recognized. An inclusive institution, college, or university, promotes and sustains a sense of belonging; it values and practices respect for the talents, beliefs, backgrounds, and ways of living of its members (Jimenez et al., 2019). These attributes are congruent with African Americans' educational and career goals. The combination of these variables will be analyzed through this study's survey.

Past studies have tested theories to bridge the gap of diversity within higher education and throughout the accounting profession. Strayhorn (2016) studied the effects of persistence and degree completion at Community Colleges. Variables such as the importance of background traits, academic readiness, and the ways colleges and universities provide access, support systems, and close connections with communities for students and society have been documented as ways to retain African American students (Strayhorn, 2016). With successful retention strategies, degree completion for African Americans in accounting courses could decrease the accounting profession's diversity disparities (Strayhorn, 2016).

The term “student success” has many definitions and is shaped differently to fit each institution, college, and university model. Webster’s dictionary defines “success” as a “favorable or desired outcome.” Thus, Elwick and Cannizzaro (2017) define student success as a favorable or desirable student outcome. Throughout York et al. (2015) research study, the accurate measure of student success is how well students are prepared to accomplish their current and future academic, personal, and professional goals through the development of knowledge, a sense of responsibility and self-reliance, and a connection to the college and wider community.

When defining the term student success, other variables should be taken into consideration for a holistic perspective. Wallace and Wallace (2016) present notable variables such as student retention (persistence), educational attainment, academic achievement, diversity and inclusion, and student advancement. Kahu and Nelson (2018) build on Wallace and Wallace’s variables by stating that student retention (persistence) means that entering college students remain, re-enroll, and continue their undergraduate education through completion. Educational attainment defines African American students persisting to completing and attaining their degree, program, or educational goal (Kahu & Nelson, 2018). Academic achievement defines how African American students achieve satisfactory or superior academic performance levels as they progress through and complete their college experience. Lastly, student advancement among African American students describes how they proceed to and succeed at subsequent educational and occupational endeavors for which their college degree or program was designed to prepare them (Kahu & Nelson, 2018).

Student success can be measured in one of two ways, knowledge of academic performances (i.e., grades and course completion) and by continuous academic performance (i.e., persistence and college/university retention) (Bloemer et al., 2017). After completing an

extensive review of past studies, one may wonder what institutions would look like if student success were their main priority? How would low-income African American students prosper towards graduation and entering the accounting profession? Tinto (2005) explores these questions and states that institutions would have to cease tinkering at the margins of institutional life and make enhancing student success the linchpin about which they organize their activities. College and universities would move beyond the provision of add-on services and establish those educational conditions within the institution that promote all students' success, not just some, students (Tinto, 2005).

Student success and degree completion are increasingly important for Community Colleges. Contrary to four-year institutions, two-year institutions focus on diversity, African American retention, and strive for an increased graduation rate among minorities (Strayhorn, 2016). For many two-year institutions, it did not take a racist incident, protest, or controversial guest speaker to jump-start efforts to promote more diverse and inclusive campus environments (Moss, 2019). Many community colleges are known for having diverse student populations, like Columbus State Community College.

African Americans in the Workplace

The lack of representation of African Americans in the accounting profession does not stand alone. Minorities are under-represented in many occupations and have been for decades (Roberts & Mayo, 2019). Over 50 years after the passage of the Civil Rights Act and decades into corporate diversity and inclusion (D&I) efforts, African Americans' progress towards top management roles and greater economic influence remains slow to nonexistent (Roberts & Mayo, 2019). While an increasing number of African Americans are earning bachelor's and graduate degrees, the number of African Americans in management and senior executive

positions remains scarce and stagnant (Soltero, 2018). Today, only four African American CEOs of Fortune 500 companies, and not one is a woman (Wahba, 2020).

Racial and ethnic identity are salient for people in the workplace, which is a place where people spend a substantial amount of their time (Plaut et al., 2014). By race, Whites make up the majority of the labor force (78%). African Americans and Asians constitute for 13% and 6% respectively (Bureau of Labor Statistics, 2018). African Americans from 2017 to 2018 mainly worked in 5 occupations. 30% of African Americans worked in management/business/arts occupation, 25% in service industry, 24% in sales and office occupations, 16% in production/transportation, and 5% in construction (Bureau of Labor Statistics, 2018). Those statistics are similar to prior literature addressing diversity concerns within the workplace.

Diversity in the workplace refers to an organization that intentionally employs a workforce comprised of individuals of varying gender, religion, race, age, ethnicity, sexual orientation, education, and other attributes (Simmons & Wahl, 2016). Diversity in the workplace leads to many benefits from both an internal and external perspective (Harris, 2017). However, that does not mean implementing diversity initiatives at work is not without its unique set of challenges. When people from diverse backgrounds, nationalities, and cultures are hired, they bring a new array of perspectives to the table (Simmons & Wahl, 2016), which can lead to better problem solving and increased productivity (Plaut et al., 2014). A company that actively seeks diversity in candidates will have access to a broader talent pool (Phillip, 2015). Workplace diversity leads to company innovation (Phillip, 2015).

If a company has a homogenous group of people, chances are everything from their thought patterns, life experiences, and problem-solving skills are likely to be similar, which limits creative solutions (Phillip, 2015). However, a heterogeneous group of employees will

contribute unique perspectives that can lead to breakthroughs in thought (Plaut et al., 2014). Diversity and inclusion go together. When a work environment is created that employees see a representation of cultures, backgrounds, and ways of thinking, they are more likely to feel comfortable being themselves and their work environment, including accounting (Hayes & Baty, 2020).

The accounting profession has made a significant effort to increase opportunities for minority employees, but more progress is crucially needed. African American representation in the accounting profession continues to be low (Bureau of Labor Statistics, 2018). The U.S. Bureau of Labor Statistics (BLS) reported African Americans to represent 12.1% of the employed workforce, but only 8.2% of accountant and auditor workforces (Bureau of Labor Statistics, 2018). Reasons for this range from a student background, student geographical characteristics, faculty interaction(s), peer interaction(s), family influences or interactions, family background, and perception(s) of the accounting profession (Bates, 2015; Maxwell et al., 2018; Violette & Cain, 2017). Decades after the AICPA's minority initiative plan, theories have been tested, and research studies have been conducted, but the gap among African Americans and the accounting profession remains evident (Bishop-Monroe et al., 2019).

As the rate of change in both workforce diversity and global competition increases, organizations must stay competitive by attracting, cultivating, and retaining a new talent pool (Bishop-Monroe et al., 2019). The accounting profession, like the rest of the global business world, will soon have four distinct generations in the workplace: Baby Boomers (those born between 1946 and 1964), Generation X (1965 and 1980), Millennials (1981 and 1996), and Generation Z (beginning in 1997). The result is a dynamic mix of ages and ethnic, racial, and

cultural backgrounds. This research study comes at the right time to focus on implementing the AICPA's 1969 initiatives into today's accounting profession.

Job Fulfilment in the Accounting Profession

Compared with their white counterparts, African American accountants have lower levels of job fulfillment, satisfaction, and commitment to their employers (James, 2015). Job fulfillment relates to individuals' reactions to their work environment (James, 2015). O'Connor (2018) further highlights that job fulfillment has been found to relate inversely to a person's turnover intention and job happiness. Despite demographic changes in the workforce and intense competition for recruiting and retaining the best workers, companies have little understanding of workplace practices valued by minority employees (Lynch, 2017).

African-Americans place a high value on interpersonal relationships with supervisors and co-workers, greatly impacting job fulfillment and employee commitment. African American accountants felt satisfaction and job fulfillment when completing day-to-day tasks (O'Connor, 2018). Having the knowledge, skill, and experience, African American accountants feel like the backbone within companies because of their roles and responsibilities (Dey et al., 2019), which is also what O'Connor (2018) purported. Those professionals who have achieved job satisfaction levels and fulfillment have lower turnover ratios and higher levels of intent to stay than African American accountants who feel under-appreciated (Dey et al., 2019). African-Americans are happier with their jobs and more committed to their employers when training and development opportunities are available to them (Lynch, 2017),

Further investigation highlighted many factors that influence an employee's level of job fulfillment (Nguyen, 2020). Examples of these factors included compensation and benefits, the use of equitable promotion systems, the overall working conditions, the style of management,

and the accounting position itself, including the tasks and challenges involved (Jabbar & Hussin, 2018). Job fulfillment is higher when accounting employees experience motivation (Davidescu et al., 2020). Similarly, the happier the accounting employees are with their jobs, the more satisfied and productive they will be with their positions (Nguyen, 2020). The salary for accountants ranks as one of the highest paying jobs to be employed in (Bureau of Labor Statistics, 2019). While African Americans express racial oppression, prejudice, and discrimination within the profession, they are satisfied with the salary being made and contribute their salary as an intent to stay (Davidescu et al.). According to the Bureau of Labor Statistics, the median salary for U.S. accountants and auditors is \$70,500 per year (United States Census Bureau, 2019).

When salary, gender, and age were controlled, and equal, research revealed African Americans in the accounting profession feel less welcomed and accepted in 2017 than in 2008 (Dey et al., 2019). Likewise, African Americans were less inclined to believe they were given high-profile and challenging assignments than their white counterparts (Howard University, 2017). Contrary to part research and company initiatives, African Americans remain concerned about biased evaluations (Howard University, 2017). In Howard University's (2017) study, African American accountants believe they have received biased or objective evaluations from a supervisor, which leads to a lack of job satisfaction and job promotions. These factors constitute racial oppression, prejudice, and the overall lack of representation of African Americans in the accounting profession (Howard University, 2017).

A legacy of racial oppression and continued challenges in race relations in the United States has especially created many obstacles for African American young adults (Brown & Segrist, 2016). Thus, when examining this population's career aspirations, it may be necessary to account for the influence of perceived and actual experiences of racial discrimination (Brown &

Segrist, 2016). As a group that has been subjected to both interpersonal and institutional racial oppression, African Americans may be more likely to perceive and anticipate experiences of discrimination in the work world (Brown & Segrist, 2016). Such perceptions may result in African Americans considering how their racial-ethnic background may limit employment opportunities and access to resources as they make career decisions (Brown & Segrist, 2016).

Many decades have passed, many researchers have done studies, and many theories have been developed. Still, diversity and inclusion remain a mere agenda discussion in college, universities, and the world of work. Student success, persistence, retention, and degree completion are vital components when discussing or studying student success. Many studies highlighting the lack of representation among minorities have been done over the past years. Johnson (2008) conducted a research study about minority women in Science, Technology, Engineering, and Mathematics (STEM). Her research focused on the sense of belonging and emphasis on role models, mentors, persistence, and retention efforts. Johnson's research did not consider geographical locations and backgrounds and how a participant's upbringing could alter their academic and career goals. This study considered the demographic of its participants after learning from the limitations of Johnson's study. The outlined variables associated with each of the past studies reviewed have led this researcher to two research questions.

While much more research has been conducted about African American college students in recent decades, there still exists a need for further explorations concerning factors related to student success and retention (Gipson et al., 2018). Often, studies explore African American students' experiences at four-year institutions (forgetting two-year) and often use deficit frameworks instead of focusing on the experiences of successful students. Gipson et al. (2018) study urged the pivotal roles that family relationships, hours spent with family, engaged and

supportive faculty, financial aid, and the desire to succeed all foster retention and degree completion among African Americans. The Gipson et al. study also focused on why African American students have chosen to drop out or transfer but after that fact. Their research gave this researcher a reason to study the lack of African American representation in accounting with current accounting course taking students rather than after they chose (if they did) to switch majors or not pursue a career in accounting.

Violette and Cain (2017) surveyed African American accounting professionals. The study gained insight into the importance of role models, peer interactions, and family interactions. The two most frequently identified reasons for choosing accounting as a major were a fascination with numbers and success in/enjoyment of the introductory accounting course (Violette & Cain, 2017). Some respondents also mentioned family members who provided guidance and examples of working in the profession (Violette & Cain, 2017). However, this study did not take into consideration the age of the participants nor their demographical background. More importantly, this study was not conducted from the perspective of current accounting students hoping to begin a career in accounting. Violette and Cain's study contributed to variables that will be tested throughout this research study. Violette and Cain's study will also serve as the objective for this researcher's research focus, which is to consider African American students' perspectives in accounting courses at Columbus State Community College.

Summary

In summary, higher education (i.e., institutions, two-year colleges, and four-year universities) attracts various students. These students are all unique but strive to earn a degree in their respective academic discipline. The AICPA's initial initiative in 1969, literature, studies, and theories in the past have laid a foundation from which this researcher sought guidance. In

retrospect, decades of limited studies have produced little literature that reflects obstacles still in existence today and have failed to bridge the gap for African Americans in higher education and within the accounting profession.

Research questions and hypotheses have been formulated from the extensive literature review. The review and recent studies have allowed for variables, both independent and dependent, to be brought to fruition to address the lack of representation of African Americans in higher education and the accounting profession. Lastly, not many studies have combined these variables and demographics, and none in conjunction with current African American students' perspectives in accounting courses to observe student success, retention, and degree completion that will matriculate into a career in accounting. As Tinto (2005) stated, it is time to cease tinkering at the margins. There is no time like the present for reform!

Chapter 2 analyzed, evaluated, and synthesized literature addressing issues contributing to African Americans' lack of representation. Disparities in K-12 education addressed the importance of mentorship and role models. Literature also discussed African Americans in higher education and the impediments that affect student success, retention, and degree completion. The chapter concluded with literature that addressed impediments within the workplace that hinders job fulfillment for African Americans. In Chapter 3, the specific methods chosen for this research are outlined. The chapter explains what techniques are used for data collection, describes the research setting, and explains how the chosen methods have been applied to this study.

CHAPTER 3: METHODOLOGY

This study investigated African American students' perceptions of accounting courses and declared accounting majors at a two-year college. The study was a comparative geographical analysis that, through data collection, investigated whether geographic backgrounds of African American students contributed to student success, degree completion, and career development. This chapter described the research design, participant description, and data collection methods. The following sections highlighted measurements and instruments used throughout the study, deconstructing constructs, reliability, validity, research bias, and ethical considerations. Lastly, this section concluded with data analysis and chapter summary.

Research Design

This study collected data and produced statistical analysis based on primary data collected using a quantitative method approach. Quantitative research methods are defined as the explanation of issues or phenomena by gathering data in numerical form and analyzing them with the assistance of mathematical methods, particularly statistics (Goertzen, 2017). An investigator uses a quantitative approach to primarily postpositivist claims for developing knowledge (Creswell, 2018). Examples include cause and effect thinking, reduction to specific variables and hypotheses and questions, use of measurement and observation, and the test of the theories), employs strategies of inquiry such as experiments and surveys, and collects data on predetermined instruments that yield statistical data (Creswell & Creswell, 2018). The research methodology is considered the holistic steps that a researcher employs while embarking on research work (Apuke, 2017).

Description of Participants

This research studied African American males and females enrolled in accounting courses or declared accounting majors at Columbus State Community College. The students were analyzed on their geographical upbringing defined by the counties where they grew up and attended high school. Each group's shared characteristics are of African American descent, a currently enrolled accounting student at Columbus State Community College attending any campus or regional site, and over the age of 18. Currently enrolled accounting students were part-time or full-time students. Also, demographic characteristics collected for analysis include urban, rural, and suburban backgrounds. Given the overall demographic and geographic size of the Columbus State service district, there were no foreseeable issues of statistical power known to the researcher.

This study used a quantitative-based cross-sectional research design. Cross-sectional study design is a type of observational study design (Setia, 2016). In a cross-sectional study, the investigator measures the outcome and the study participants' exposures at the same time (Setia, 2016). Participants involved in a cross-sectional study are selected based on the researcher's inclusion and exclusion criteria. An advantage to using a cross-sectional design is the ability to investigate multiple variables at one time (Setia, 2016).

This researcher used a convenience sampling method. That meant that the researcher chose a sample in a non-random way. Convenience sampling (also known as Haphazard Sampling or Accidental Sampling) is a nonprobability or nonrandom sampling (Etikan et al., 2016). Members of the target population met specific practical criteria, such as easy accessibility, geographical proximity, availability at a given time, or the willingness to participate were included in this study (Etikan et al., 2016). Convenience sampling assumes that the target

population members are homogeneous (Etikan et al., 2016). That means that there would be no difference in the research results obtained from a random sample, a nearby sample, a co-operative sample, or a sample gathered in some inaccessible part of the population (Etikan et al., 2016).

Columbus State Community College, as of summer 2020, had 3,001 African American students. This study's population was 101 students in accounting courses, including 29 declared accounting majors (Columbus State, Office of Institutional Effectiveness, 2020). This study's population sample consisted of the 101 African American students who took accounting courses, including the 29 students declared as accounting majors. In survey research, investigators choose a sample size based on selecting a fraction of the population (Creswell & Creswell, 2018).

According to the SPSS population sample size calculator, the researcher needed a minimum of 50 students, of the 101 students, to obtain ethically and scientifically valid results. Statistically speaking, 49.5% of the total sample population was needed. Using the SPSS sample population calculator, a 95% confidence level was selected. That means if a researcher were to repeat the survey 100 times, they would expect the answer to any question to vary between the chosen margin of error in 95 out of 100 times. A .10% margin of error was deemed equivalent with the confidence level.

Due to recent events, COVID-19 created new obstacles that this researcher had to consider with an inadequate sample size. When the sample size is inadequate for the alpha level and analyses chosen, the study reduced statistical power, which can find a statistical effect within the sample if the effect exists in the population (Harden & Friede, 2018). The sample size related to selected studies alpha level, the confidence interval levels, the anticipated effect size, and the desired power level. Those changes would affect how large of sample size was needed to achieve

appropriate statistical power. Power is the probability of detecting an effect, given that the effect is really there (Mascha & Vetter, 2018). In other words, power is the probability of rejecting the null hypothesis when it is false. If this study uses a .90% confidence (instead of .95%) with the same margin of error of .10%, the researcher needed a minimum of 41 participants according to the SPSS sample size calculator.

The participants of this study were screened for eligibility by the third-party administrator; however, the researcher placed voluntarily eligible participants into groups based upon geographical background used to compare data. This research studied the different geographical settings collectively to determine how and why African Americans chose the field of accounting. The third-party administration generated a list of emails of African American students who were taking accounting courses or declared accounting majors. The surveys were sent by a third-party administrator and marked as high importance (See Appendix D). Each survey began with a consent form that must be read, acknowledged, and accepted by the participants (See Appendix B) before beginning. This study collected data over three weeks. If the researcher could not collect a statistically adequate number of responses from participants during the Summer 2020 semester, the researcher would extend the data collection period by three additional weeks. Reminder emails were sent each week to the participants automatically. By utilizing, email invitation collector in SurveyMonkey, sending a reminder out to participants who have not taken the survey yet was handled upon survey creation. The email invitation automatically tracked who did and did not respond. This way, those respondents who were so fervent in checking their email were not sent the survey again.

Missing data was in the form of one of two ways, recovery of missing data or deletion. Had the sample size not been large enough, the researcher would eliminate data without

substantial statistical power loss. The SPSS Missing Values module managed missing values in the data and drew valid conclusions. The best option would be to recover missing data. The electronic survey prompted the participants about any missing questions throughout the survey. This researcher wanted to respect the participants who elected to participate; therefore, the survey did not forcibly require that all questions be answered upon final submission.

Setting of the Research

Columbus State Community College (CSCC) was chosen for this study because of its diverse student applicant pool. The community college system in Ohio is broken down by district format. CSCC provided the perfect blend of potential sample participants, given its unique county representation. Urban and suburban students heavily represent Franklin County. Suburban and rural students predominately represent Delaware County. Finally, Madison County and Union County serves a predominantly rural student body. This unique blend of counties will provide a comprehensive sample for this study. Also, Columbus State's regional and national recognition as a benchmark community college in serving minority students allows for a robust foundational approach to this study. CSCC is the only two-year institution in the country to be a part of Achieving the Dream, "The Right Signals Credentialing Initiative" (funded by Lumina Foundation), and The American Association of Community Colleges Guided Pathways Project. Each of these designations recognizes CSCC's commitment to servicing minority populations.

Achieving the Dream offers the opportunity to improve student success further and pursue closing the achievement gaps for low-income, first-generation, and underrepresented student groups (Dr. T. Habegger, Retired Dean at CSCC, personal communication, May 3, 2020). The purpose of The Right Signals Initiative is to demonstrate a new credentialing model that recognizes multiple quality credentials to send "the right signals" to employers, students,

and colleges about the meaning of these credentials. Columbus State uses equitable and inclusive practices to create a supportive learning environment. At each step in the student's journey, from connection, entry, progress, and completion, to transition to the workforce or a four-year institution, CSCC used data to make strategic decisions to improve outcomes and help more students graduate. American Association of Community Colleges (AACC) was established to develop next-generation academic and career pathways designed to ensure gains in completion of both two- and four-year degrees and greater marketability for graduates (Dr. T. Habegger, Retired Dean at CSCC, personal communication).

Data Collection Methods

Due to the current COVID-19 pandemic restrictions, participants were not recruited utilizing any on-campus strategies. The researcher did not speak to the Student Accounting Society Membership, accounting classes as approved by accounting faculty, or present to student leadership groups through the Office of Student Engagement and Leadership (SEAL). The recruitment strategies outlined prior were methods for participant recruitment prior to institutions, colleges, and university campuses' closures and restriction enforcement. Recruitment methods were going to be deployed to encourage African American students to participate in this study.

Data collection was administered electronically using SurveyMonkey (See Appendix A). An email list of qualified student participants was generated by CSCC and provided to the survey's third-party administrator. That administrator distributed the survey link to the eligible participants using their Columbus State Community College email accounts. The survey instrument took approximately fifteen to twenty minutes to complete. The doctoral committee approved the data collection plan and the necessary partners at Columbus State, including the

Internal Review Board (IRB), department chairperson, accounting faculty, and other necessary administrators. The step-by-step data collection plan for this study, as described by Borg, Gall, and Gall (2006), is as follows:

1. Complete CITI training.
2. Create survey instrument.
3. Field test survey instrument.
4. Submission of final survey instrument to doctoral committee for approval.
5. Get IRB approvals from Franklin University and Columbus State Community College due to a lack of reciprocity agreement.
6. Prepare survey instrument for distribution and completion.
7. Identify third-party survey administrator.
8. Create an account for the electronic survey.
9. Give access to the electronic survey to the committee chair.
10. Transcribe approved hard copy survey into an electronic survey site/portal.
11. Prepare data collection link and email in collaboration with a third-party administrator to finalize data collection activities.
12. Third-party administrator disseminates survey instrument electronically
13. Secure final data from the electronic survey for final tabulation and analysis.

Following the completion of data analysis and finalization of data for presentation, hard copies of all survey instruments retrieved were printed off, and a digital copy was saved as well. The printed off hard copies of the survey instrument were placed into a fireproof locked box and kept with the researcher, on the researcher's premises, for three years (as determined by Franklin University's policy). The digitally saved copies of the survey instrument have been backed up onto an external hard drive. The external hard drive is also stored in the fireproof locked box for three years (as determined by Franklin University's policy). Additionally, all written forms of communication about this study have been stored in the fireproof lockbox. These items range from emails, notes, training certificates, etc... The researcher wanted to ensure anonymity and

confidentiality; therefore, no personal information was ever requested in the completion of the survey (Naidu, 2018). According to Naidu, confidentiality means that research participants had the freedom to give and withhold as much information as they wished to persons of their choice. Researchers have the responsibility of maintaining confidentiality, which goes past ordinary loyalty (Naidu).

Measurements & Instruments

This study's doctoral committee approved a Likert scale survey design and field-tested by 10 participants at Columbus State Community College. The field test participants at Columbus State consisted of academic researchers and professors who have expert knowledge about the population to provide feedback on the questions' appropriateness. The field test also focused on how the questions were asked concerning the study's focus and the proposed sample (Weller et al., 2018). Each field test participant received a cover letter (See Appendix C) to detail the field test's expectations. These experts were not answering the survey questions; therefore, no data was collected from the field testers for analysis. The field test was conducted to have experts in the field review an untested set of survey/interview questions to ensure credibility, dependability, validity, and risk level (Kinchin et al., 2018). At the field test conclusion, the researcher used the feedback provided to refine the survey before distribution to the sample population.

The survey (See Appendix A) consisted of six sections, five if the participant was not registered or declared an accounting major. In total, 66 questions plus two optional questions, 56 for non-declared accounting majors with the same two optional questions, were given to the participants. The first section, general/demographic information, asked questions about the participant as an individual. There were questions about participant demographics, age, major, academic standing, and family background/information. Section II, values & perceptions of

student success, focused on how participants perceived educational experience and the participants' value as a current student at Columbus State Community College. Section III, sense of belonging, was only for declared accounting majors. The survey questions related to participants' sense of belonging in the Columbus State Community College accounting program. Section IV, accounting program student retention, pertained to the accounting department's efforts to retain the participants as a student. Section V is titled persistence, progression, & degree completion. The questions in that section relate to participants working towards their Associate Degree in accounting at CSCC. The first question allowed participants to expand their thoughts and opinions of being an African American in accounting courses at Columbus State Community College. The second question asked non-declared accounting majors why they were taking accounting courses.

Operationalization of Constructs

Operationalization of constructs refers to how researchers conducting quantitative research explain how a concept will be measured. Constructs of this study help explain the different components that are not directly observed. The first construct of this study is age. Age is measured in this study using the following ranges (18-22, 23-30, 31-40, & 41 and over). This construct is used to define traditional and non-traditional students for this study. Traditional students are 25 years of age and under, while non-traditional students are 26 years of age and older (Remenick, 2019). Degree Completion is a construct that measures a student's completion of the requirements set in place to obtain an accounting degree (graduate with an associate degree from CSCC).

Faculty interaction is a perceived measurement of faculty formulated from students' experiences at the college. Therefore, students were asked questions about accounting-

experienced faculty, faculty demonstration of values for the students and courses being taught, and faculty approachability. Students were also asked questions regarding faculty mentorship. The next construct of the study was the student's family influence/interactions. Family influence/interaction was measured using students' responses to questions in section one of the survey. Questions asked students about their family dynamic, connections, siblings, family role models, mentors, and if students had parents who were in the accounting profession.

Peer Interaction was measured by asking students if they perceived value in being a leader among peers, looked up to by their peers, importance of being a role model to peers, peer-to-peer networking, and sense of belonging among peers. Persistence was defined as continued enrollment (or degree completion) at any higher education institution, including one different from the initial enrollment institution, and in the fall semesters of a student's first and second year. Progression was measured as student perceived determination for completing program requirements in satisfactory succession. Factors analyzed the participant's responses regarding obtaining their accounting degree and the importance of that achievement.

Retention is a construct in this study and defined as continued enrollment (or degree completion) within the same higher education institution in the fall semesters of a student's first and second year. Student Success was measured by the college's resources to support a socially and culturally diverse student population. While college administrators define student success around degree completion, students defined student success as a more holistic sense of fulfillment. Lastly, the student's family background was measured by asking questions associated with each participant's family. Questions asked students about their parents' education level (i.e., high school, associate degree, bachelor's degree, and so on), parents' employment,

and occupation field. The survey also asked participants if their parents chose/influenced their academic study choice.

Variables in the Study

This study derived two types of variables, dependent and independent. The dependent variables used in this study, *perceived influences towards an accounting degree*, were composite variables. Composite variables are variables created by combining two or more individual variables into a single variable. Each variable alone does not provide sufficient information, but altogether they can represent the more complex concept. Composite variables in this study consisted of the following items:

- Student success
- Sense of belonging
- Retention
- Persistence
- Progression
- Degree completion

Participants rated their responses using a scale where 1 = strongly disagree, 2 = disagree, 3 = neither agree nor disagree, 4 = agree, and 5 = strongly agree. The scale index ranged from 6 – 30, with a high value indicating a higher perception of influences towards earning an accounting degree. The Cronbach alpha coefficient for the sample used in this study was .798.

The independent variables used in this study consisted of both single-item variables and composite variables. Single-item variables included age, gender, parental levels of education, student demographics, average high school grade point average (GPA), ACT/SAT scores, credit hours taking/taken, and academic class year. Composite variables in this study included family

interaction/influence, interactions with faculty and mentoring experiences with faculty, interactions with peers, the influence of geographical characteristics, and family backgrounds influence on students

The measures of *family interaction/influence* included:

- I have a strong family dynamic, connection, and/or closeness
- I have siblings
- My siblings influenced my academic study choice
- My parental guardian influenced my academic study choice
- My family urges me to graduate with my associate degree in accounting

On a scale where 1 = strongly disagree, 2 = disagree, 3 = neither agree nor disagree, 4 = agree, and 5 = strongly agree. The scale index ranged from 6 – 30, with a high value indicating higher perception that family interaction/influence impacts earning an accounting degree. The Cronbach alpha coefficient for the sample used in this study was .711.

The measures of *faculty interactions* included:

- CSCC provides qualified faculty to teach accounting courses
- Faculty value me as an African American student
- Faculty demonstrate cultural competency
- Faculty make me feel welcome
- I feel that CSCC values me as an African American student
- I feel that CSCC offers African American mentorship programs/opportunities

Participants rated their responses using a scale where 1 = strongly disagree, 2 = disagree, 3 = neither agree nor disagree, 4 = agree, and 5 = strongly agree. The scale index ranged from 6 – 30,

with a high value indicating greater perception of faculty influences towards earning an accounting degree. The Cronbach alpha coefficient for the sample used in this study was .972.

Peer interaction was a measure composed of these items:

- It is important to be viewed as a leader by my peers
- I feel safe and accepted by my peers
- I feel academically and socially connected with my peers
- I am aware of peer-to-peer networking opportunities
- I feel comfortable discussing socio-cultural issues with my peers
- I feel comfortable discussing academic/career issues with my peers

Participants rated their agreement to these statements on a scale where 1 = strongly disagree, 2 = disagree, 3 = neither agree nor disagree, 4 = agree, and 5 = strongly agree. The scale index ranged from 6 – 30, with a high value indicating higher peer interactions influence towards earning an accounting degree. The Cronbach alpha coefficient for the sample used in this study was .826.

Influences of Geographical characteristics were a measure composed of these items:

- High school county (urban, rural, suburban)
- College campus attended (urban, rural, suburban)
- Learned of CSCC by (student retention)
- Declared accounting before enrollment (student success)
- Met with academic advisor (student success)
- Met with career counselor (degree completion)
- Met with accounting faculty prior (degree completion)
- Met with accounting students prior (student retention)

- Felt welcomed during 1st semester (degree completion)

On a scale where 1 = strongly disagree, 2 = disagree, 3 = neither agree nor disagree, 4 = agree, and 5 = strongly agree. The scale index ranged from 6 to 30, with a high value indicating greater geographical characteristics influencing student success, sense of belonging, retention, and degree completion. The Cronbach alpha coefficient for the sample used in this study was .837.

The measures of *family backgrounds perceived influence on students* included:

- Highest education level of a guardian/parent
- Parent/guardian that work outside of the home
- Have siblings
- My parental guardian works in the accounting profession.
- Parents work experience

Participants rated their agreement to these statements on a scale where 1 = strongly disagree, 2 = disagree, 3 = neither agree nor disagree, 4 = agree, and 5 = strongly agree. The scale index ranged from 6 – 30, with a high value indicating greater influence from students' family background towards earning an accounting degree. The Cronbach alpha coefficient for the sample used in this study was .794.

Reliability, Validity, & Researcher's Bias

To measure reliability and validity, this researcher performed Cronbach's alpha. Any research based on measurement must be concerned with the accuracy or dependability or, as it is usually called, reliability of measurement (Simon & Goes, 2018). A reliability coefficient demonstrates whether the test designer was correct in expecting a specific collection of items to yield interpretable statements about individual differences (Habidin et al., 2015). Cronbach's alpha is a measure of internal consistency, which is how closely related a set of items are as a

group (Simon & Goes, 2018). It is considered to be a measure of scale reliability (Simon & Goes, 2018). A “high” value for alpha does not imply that the measure is unidimensional. If, in addition to measuring internal consistency, one may wish to provide evidence that the scale in question is unidimensional, additional analyses can be performed (McNeish, 2018). Data was entered into Statistical Package for the Social Sciences (SPSS) software for statistical analysis.

Validity that comes with developing an instrument is face validity (Connell et al., 2018). To assure face validity, internal validity was examined through an extensive field test utilizing a peer group within the field of accounting. Content validity was also deployed as an assessment of the survey instrument. A survey has content validity if, in the experts' view, the survey contains questions that cover all aspects of the construct being measured (Tsang et al., 2017). For this study, the survey instrument was reviewed by two external accounting educators, field-tested, and the researcher's committee members. This method assisted in assuring clarity of question, the simplicity of use to subject group, and logical ordering of questions. External validity in terms of generalizing to the larger population of all potential African American accounting majors was determined to be an issue.

Internal validity refers specifically to whether an experimental treatment or condition makes a difference or not, and whether there was sufficient evidence to support the claim (Khorsan & Crawford, 2014). External validity refers to the generalizability of the treatment/condition outcomes (Khorsan & Crawford, 2014). An experiment is deemed to be valid as long as valid cause-effect relationships have been established. In the experiment, results were done only to the manipulated independent variable (possess internal validity) and were generalizable to groups, environments, and contexts outside of the experimental settings (possess external validity) (Khaldi, 2017).

By minimizing or eliminating bias from the data results, high internal validity can be achieved. Also, without high internal validity, an experiment cannot demonstrate a causal link between two variables (Cor, 2016). This study will produce generalizable knowledge about the real world, which equates to high external validity.

Ethical Considerations

Two potential ethical issues could impact this study. First, quantitative research is interpretive (Creswell & Creswell, 2018). Based on this interpretive nature, the researcher's biases, values, and judgment are explicitly stated in the research product (Creswell & Creswell, 2018). The solution for this issue would be to collaborate with the dissertation committee and be mindful of how personal biases can interfere with a qualitative study. Understanding these biases will allow this researcher to focus on the facts, data generated and produce narrative results free of any potentially inherent bias or predetermined outcome(s).

Secondly, ethical issues do not arise out of honest errors by the researcher or differences in interpretation; instead, it is related to the intent to deceive others or misrepresent one's work (Lees et al., 2020). The solution to this potential ethical issue is understanding that the researcher has the moral and ethical responsibility to report collected data from participants as stated. Quality recordkeeping to include personal notes, recorded conversations, or related research instruments will be appropriately cataloged, stored, and made available to any interested parties.

Data Analysis Procedures

This section begins by defining the study's research questions and hypotheses. This section established clear measurement priorities by detailing who to study and how they were studied. Lastly, this section gives insight on data collection, data analysis, and interpretation of results.

RQ1. Are there perceived influences among urban and suburban African American students that impact persistence and progression towards an accounting degree?

H_{RQ1:1}: A student's gender will influence their persistence and progression towards a degree in accounting.

H_{RQ1:0}: A student's gender will not influence and their persistence and progression towards a degree in accounting.

H_{RQ:2}: A student's interaction with faculty will influence their persistence and progression towards a degree in accounting.

H_{RQ:2-0}: A student's interaction(s) with faculty will not influence their persistence and progression towards a degree in accounting.

H_{RQ:3}: A student's interaction(s) with peers will influence their persistence and progression towards a degree in accounting.

H_{RQ:3-0}: A student's interaction with peers will not influence their persistence and progression towards a degree in accounting.

H_{RQ:4}: Family influences/interactions will influence a student's persistence and progression towards a degree in accounting.

H_{RQ:4-0}: Family influences/interactions will not influence a student's persistence and progression towards a degree in accounting.

H_{RQ:5}: A student's family background will influence their persistence and progression towards a degree in accounting.

H_{RQ:5-0}: A student's family background will not influence their persistence and progression towards a degree in accounting.

RQ2. Do geographic background characteristics influence student success, sense of retention, and degree completion among African American accounting students at two-year institutions?

H_{RQ2:1}: African Americans' geographical background characteristics will influence student success, sense of retention, and degree completion.

H_{RQ2:1-0}: African Americans' geographical background characteristics will not influence student success, sense of retention, and degree completion.

For this study, data was analyzed using Statistical Package for the Social Sciences (SPSS). The SPSS system allowed this researcher to test the hypotheses and conduct other statistical analyses. T-tests, ANOVA (Analysis of Variance), and regression statistics were used against the data collection. The T-test is a method that determines whether two populations are statistically different from each other. In contrast, ANOVA determines whether three or more populations are statistically different from each other (Mishra et al., 2019). ANOVA assumes that the data is normally distributed. The ANOVA also assumes homogeneity of variance, which means that the variance among the groups should be approximately equal. ANOVA also assumes that the observations are independent of each other. T-tests were calculated by dividing the difference between the means of the two groups by the variability of the groups adjusted for the sample size (Mishra et al., 2019). For this study, the demographic backgrounds of the participants were compared to one another using t-tests. Collectively, when comparing the groups (urban and suburban), ANOVA testing was conducted. For this study's data analysis, the significance level was set as 0.05.

Each survey question was tabulated utilizing a frequency count matched against the sample size. These results have allowed for a descriptive analysis of frequency and lent itself to be converted inferentially into bar graphs, tables, and charts for the reader to access the results in

a more visual context in the “results” section of the dissertation. Given that this study was foundational in nature, the Likert scale survey was field-tested and validated through a Cronbach alpha. Frequency counts were utilized to finalize the data set for analysis and presentation.

Data is shown using linear regression and multiple linear regression. Linear regression is a statistical method that allowed this researcher to summarize and study relationships between two continuous (quantitative) variables (Altman & Krzywinski, 2015). The equation is written as $Y = a + bX$, where Y was the dependent variable (the variable that goes on the Y-axis), X was the independent variable (i.e., it is plotted on the X-axis), b was the slope of the line, and a was the y-intercept. Linear regression attempted to model the relationship between two variables by fitting a linear equation to observed data (Altman & Krzywinski, 2015).

Multiple linear regression is a multivariate analytic method for predicting the value of a continuous dependent variable (Olive, 2017). This statistical method determined if a linear relationship exists between the independent and dependent variables (Olive, 2017). The goal of multiple linear regression is to model the linear relationship between the explanatory (independent) variables and response (dependent) variable (Olive, 2017). The formula is written as $Y = mx_1 + mx_2 + mx_3 + b$. In this equation, Y is the dependent variable, M is the slope of the regression, x_1 represents the first independent variable, x_2 represents the second independent variable, x_3 is the third independent variable (if applicable), and lastly, B represents the constant. This study will show the data analytics using X and Y-axis graphs for visual effect (Olive, 2017).

The demographic data will be presented using pie charts and bar charts to ease presentation and reader consumption. Descriptive data was presented in bar graphs to demonstrate variation in Likert responses. Also, graph charting was utilized to cross-reference specific questions that may need to be compared and contrasted with other survey data. Each graph's narrative was presented

underneath the graphing statistic outlining the specific frequency counts and additional pertinent data information for each question.

Summary

This chapter outlined the research method used to study data on retention and degree completion of African Americans in accounting. The data analysis was used to understand the opinions, attitudes, and perceptions of African American students enrolled in accounting courses at a two-year institution. The research analysis consisted of quantitative analyses using t-tests, ANOVA tests, linear regression tests, and multiple linear regression tests. This study tested each hypothesis that was formulated by the researcher. From gaining students' perspective about student success, retention and degree completion, help with future initiatives, agendas, and endeavors on bridging the accounting profession's diversity gap have been established. Data collection also provided higher education professionals and faculty insight into the thinking and self-identified needs of their current minority students. These data allow for specific wrap-around services to be created to recruit minority students and retain them throughout their studies through to completion.

In Chapter Four, methods chosen in Chapter Three will be used for data collection and analysis. The chapter reveals the answers to the research questions and hypotheses while reflecting on the design discussed in Chapter Three. Lastly, the chapter aligns to the purpose of the study depicted in Chapter One and demonstrates the importance of initially conducting this research.

CHAPTER 4: DATA COLLECTION & RESULTS

This study deployed a quantitative cross-sectional approach to collect data using a survey created by the researcher. Once data collection was completed, the data was analyzed using the Statistical Package for the Social Sciences (SPSS) software package. The results of the data collection were analyzed and reported graphically and visually with written detailed explanations. The results are reported in the statistical analysis section in two parts. The first section of results consists of descriptive statistics. Descriptive statistics were used to summarize data in an organized manner by describing the relationship between variables in a sample or population (Kaur et al., 2018). Statistical tests provided supporting evidence to either accept or reject the study's hypotheses. Statistical tests based on hypotheses were used to statistically verify or disprove, at a certain level of significance, models of populations and their probability distributions (Širca, 2016).

The survey instrument was designed to study the variable differences that impeded persistence and progression towards degree completion. The survey also considered the impact of participant attitudes, opinions, and geographic characteristics on student success, retention efforts, and degree completion. The survey consisted of six overall sections, five for those who are not declared accounting majors. In total, 66 questions plus two optional questions for non-declared accounting majors with the same two optional questions, was administered to the participants (Section III was only for declared accounting majors. See Appendix A). The researcher created the survey and a field test of the survey instrument was performed utilizing 10 volunteers. The 10 field test participants consisted of academic researchers and professors who had expert knowledge about the population at Columbus State and provided feedback on the questions' appropriateness.

Description & Demographics of the Sample

This research study focused on African American students at Columbus State Community College in Columbus, Ohio, who were enrolled in accounting courses or declared accounting majors. Of all genders, African American students were defined as individuals who identify as having African American descendants (ancestry). This study's participants consisted of both part-time and full-time currently enrolled students in the Summer 2020 semester. The participants must have attended one of Columbus State, Delaware Campus, Main Campus (downtown Columbus campus), Westerville Regional Learning Center, Dublin Regional Learning Center, Reynoldsburg Regional Learning Center, Marysville Regional Learning Center, or the Grove City Regional Learning Center.

Statistical Analysis

A Cronbach's alpha was generated following the completion of data collection to assess the internal consistency and reliability of the survey instrument created by the researcher. Internal consistency is typically measured using Cronbach's Alpha (α). Cronbach's Alpha ranges from 0 to 1, with higher values indicating greater internal consistency (and ultimately reliability) (Bujang et al., 2018).

Table 1:

Cronbach's Alpha Scale

Cronbach's alpha	Internal Consistency & Reliability
$0.9 \leq \alpha$	Excellent
$0.8 \leq \alpha < 0.9$	Good
$0.7 \leq \alpha < 0.8$	Acceptable
$0.6 \leq \alpha < 0.7$	Questionable
$0.5 \leq \alpha < 0.6$	Poor
$\alpha < 0.5$	Unacceptable

Note. Reprinted from Bujang, M. A., Omar, E. D., & Baharum, N. A. (2018). A Review on Sample Size Determination for Cronbach's Alpha Test: A Simple Guide for Researchers.

Table 2:*Survey Instrument's Cronbach Alpha Test Results*

<u>Section II</u>		<u>Section III</u>	
Reliability Statistics		Reliability Statistics	
Cronbach's Alpha	N of Items	Cronbach's Alpha	N of Items
0.844	18	0.763	2

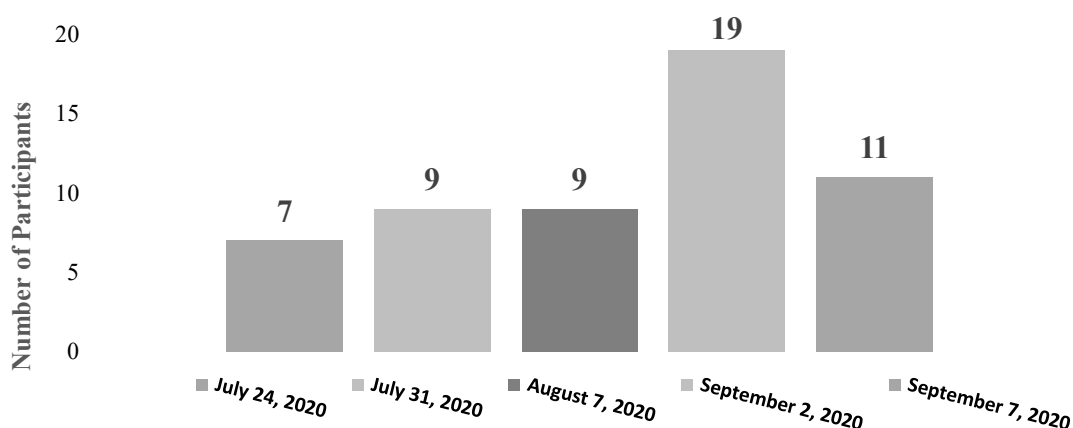
<u>Section IV</u>		<u>Section V</u>	
Reliability Statistics		Reliability Statistics	
Cronbach's Alpha	N of Items	Cronbach's Alpha	N of Items
0.770	11	0.814	9

*N = Number

The result of each sections alpha coefficients calculated averaged out to be .798. Using Cronbach's alpha, a .800 alpha coefficient indicates that the created instrument had acceptable internal consistency and reliability levels.

Response Rate

The initial email of the survey link was administered on July 24, 2020. Out of the 101 emails sent, 7 participants responded. On July 31, August 7, September 2, and September 7, 2020 reminder emails, with the survey link were sent out to the participants. Respectively, nine, nine, nineteen, and eleven participants responded. In total, 55 participants responded out of 101 resulting in a .54% response rate.

Table 3*Participant Response Rate (by week)*

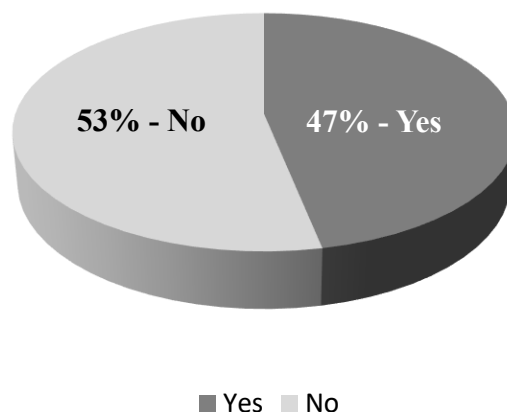
Over the data collection duration, the survey distribution occurred during Columbus State Community College's finals week. The first attempt to collect data was the week before finals, the second week was during finals week, and the third attempt was after the Summer 2020 semester. The researcher continued data collection at the start of the Autumn 2020 semester using the same 101 participants to collect additional participants. Data collection concluded on September 7, 2020.

Descriptive Statistics

There were 55 respondents from different geographic high school backgrounds in Ohio who now attend a Columbus State Community College campus. A description of their demographic and educational characteristics has been provided in this section. The graphs layout the participants: attended high school, attended college campus(es), gender, age, educational status, school status, declared accounting major verses non-declared, non-declared considering declaring, and credit hours taken. Each table has been analyzed to display the frequency distribution for each variable.

Table 4

Participants Declared Accounting Majors vs. Non-Declared

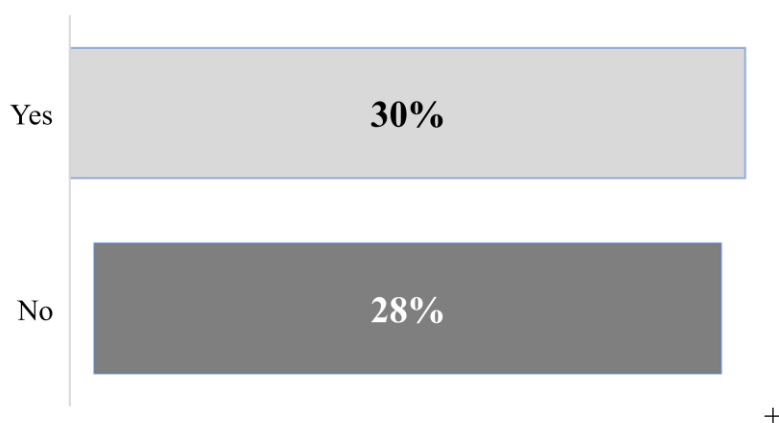


Note. Survey question (S1-Q2) (See Appendix A)

Of the 55 participants, only 47% were declared accounting majors at the start of data collection. 53% were not declared accounting majors but were taking accounting courses at Columbus State Community College.

Table 5

Non-Declared Participants Considering Majoring in Accounting

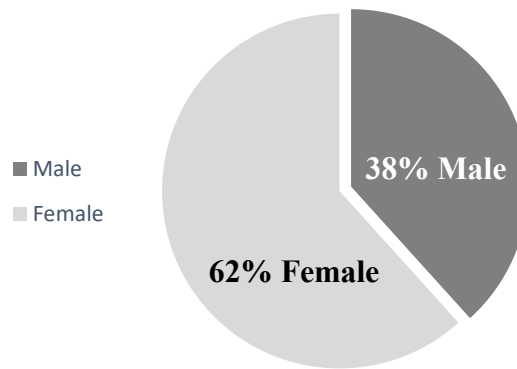


Note. Survey question (S1-Q3) (See Appendix A)

As a sub-question to Section I, Question 2, 30% of non-declared accounting major participants were considering changing their majors to accounting. The remaining non-declared accounting majors had not considered switching majors.

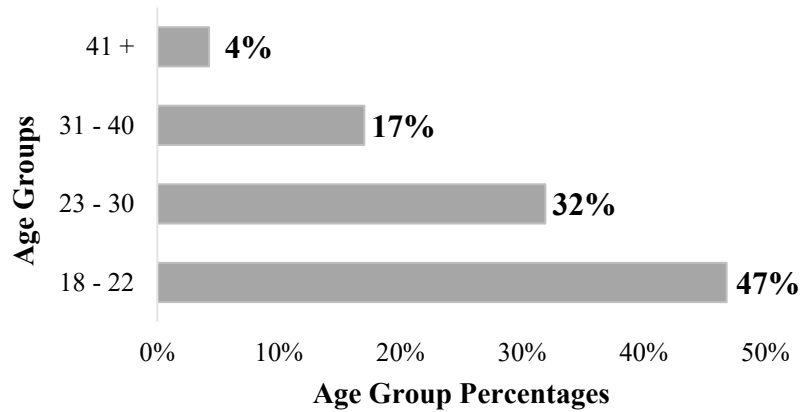
Table 6

Participants Gender



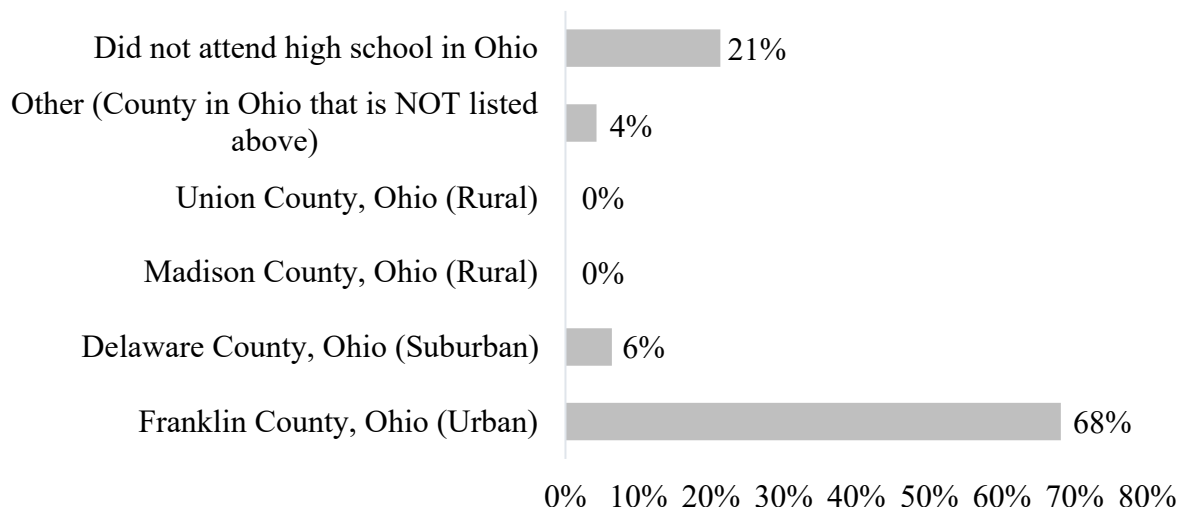
Note. Survey question (S1-Q4) (See Appendix A)

Survey participants were asked their sex/gender identification in Section I, Question 4 of the survey. Of those who volunteered, 0% participant identified as “other”. The majority of participants were female, which accounted for 62% of the survey population. Male contributors of this survey accounted for the remaining 38% of the respondents.

Table 7*Age Range of Participants*

Note. Survey question (S1-Q5) (See Appendix A)

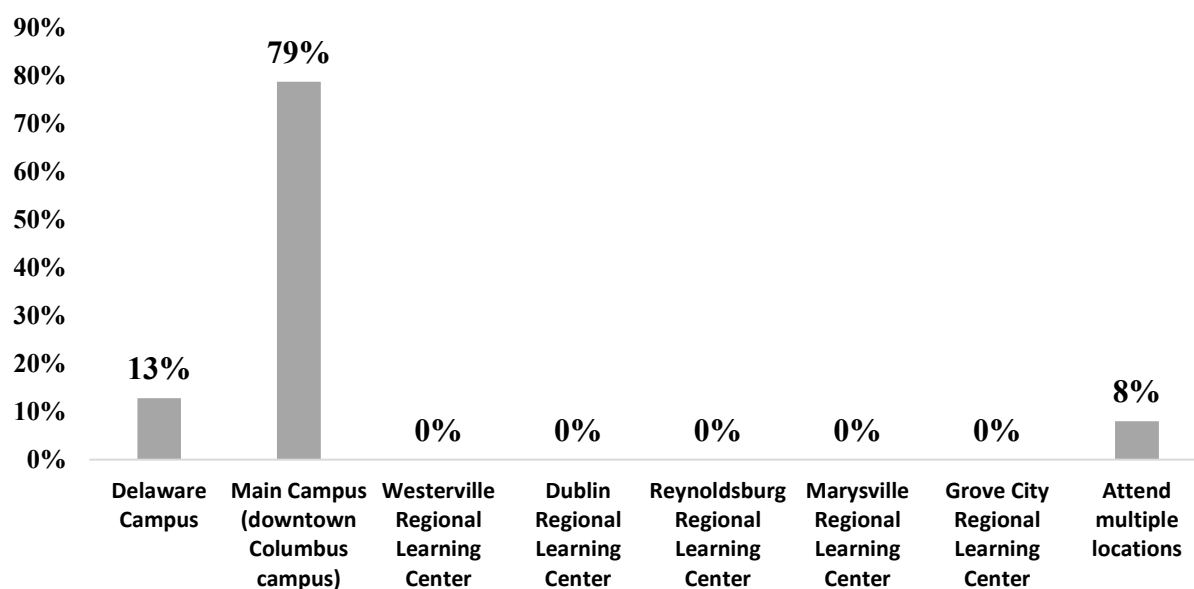
In Section I, Question 5, participants placed themselves within the applicable age range. 4% of participants were 41 years of age or over. 17% were between the ages of 31 and 40. 32 % of respondents were between 23 years old and 30 years old, while most respondents were 18 to 22 years of age. Table 7 shows one respondent was not 18 years old or over and was disqualified from participating in the remainder of the survey.

Table 8*Participant High School Ohio Demographics*

Note. Percentages do not equal 100% due to rounding

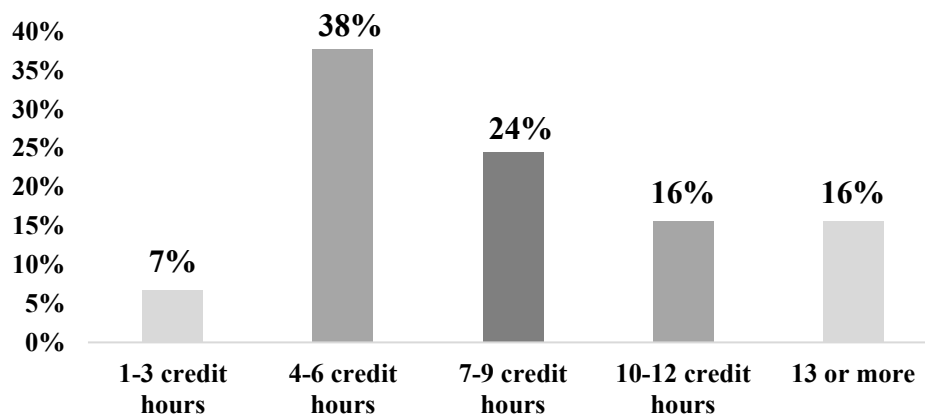
Note. Survey question (S1-Q6) (See Appendix A)

Participants, who attended high school in Ohio, made up 78% of the of the analyzed data collected. Geographically, 68% of the Columbus State Community College participants attended high school in an urban area. 6% of the participants attended a suburban area high school while 4% of the participants attended a high school in Ohio; however, not in one of the four Columbus State Community College service districts (see chapter 1 definitions). The remaining 21% of survey respondents did not attend high school in the state of Ohio.

Table 9*Campus(es) Attended by Participants*

Note. Survey question (S1-Q7) (See Appendix A)

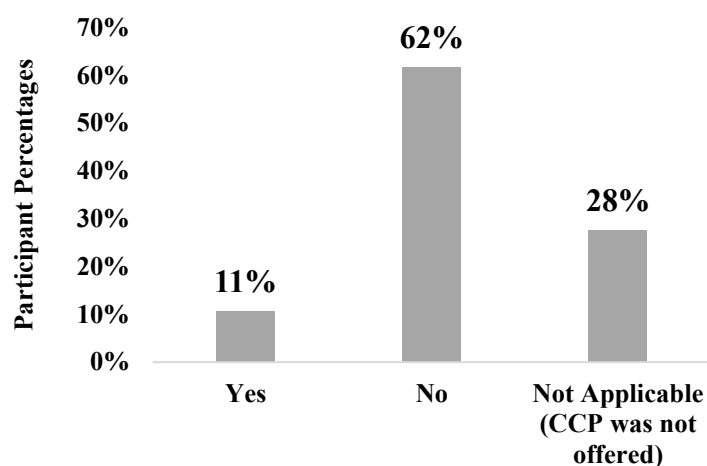
Columbus State Community College offers eight campus locations to attend college classes. The most attended campus was the main campus, in downtown Columbus, which serves 79% of survey participants. The Delaware campus served 13% of the respondents. Lastly, 8% of survey participants were taking courses at multiple locations offered by CSCC.

Table 10*Credit Hours Taken by Participants*

Note. Percentages do not equal 100% due to rounding

Note. Survey question (S1-Q9) (See Appendix A)

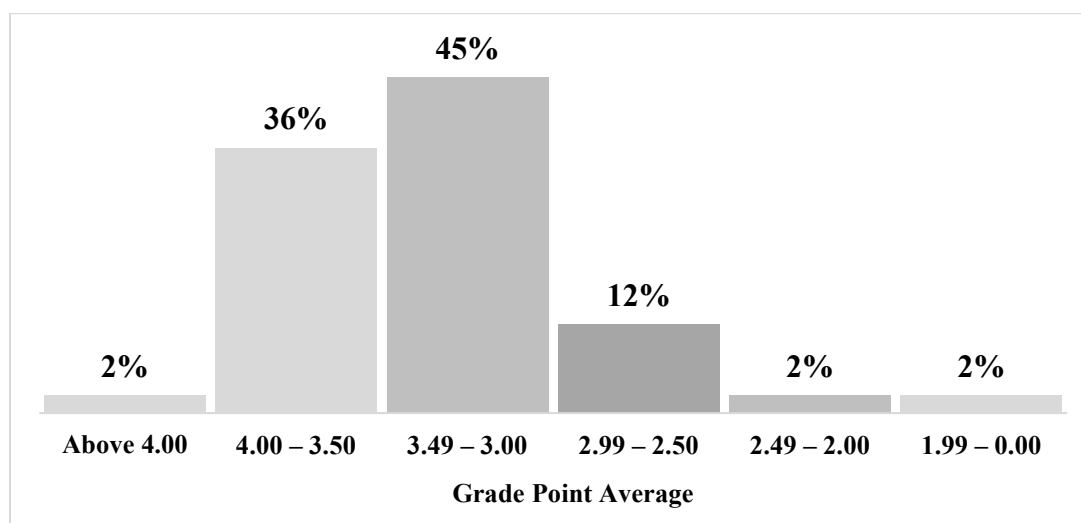
Participant eligibility in this survey required individuals to be enrolled at Columbus State Community College either part-time or full-time. Full-time status was defined as a student taking 12 or more credit hours per semester. Part-time status was given when students are taking less than 12 credit hours per semester. 32% of the participants were full-time students. Roughly 16% of the students were taking 10-12 credit hours, and 16% were taking 13 or more credit hours a semester. The majority of participants were classified as part-time students. 7% were taking 1-3 credit hours per semester, 38% were taking 4-6 credit hours, and 28% were taking 7-9 credit hours per semester (at the time of data collection).

Table 11*College Credit Plus (CCP) Participation*

Note. Percentages do not equal 100% due to rounding

Note. Survey question (S1-Q10) (See Appendix A)

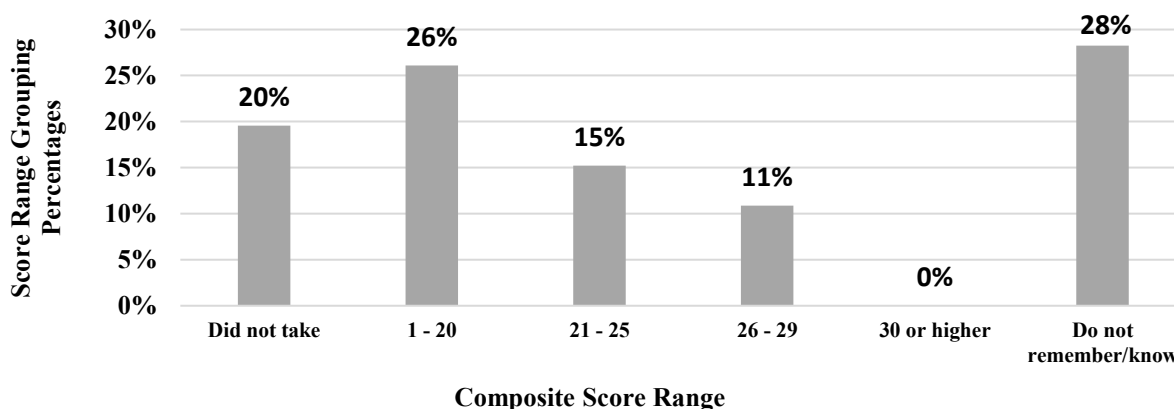
College Credit Plus is Ohio's dual enrollment program that provides students in grades 7-12 the opportunity to earn college and high school credits at the same time by taking courses from Ohio colleges or universities. The program's purpose is to enhance students' career readiness and postsecondary success while providing a wide variety of options to college-ready students, at no or limited costs to students and families. 11% of the participants in this study were of the CCP program, and 62% did not participate in the CCP program. 28% of the respondents attended a high school where CCP was not offered.

Table 12*Average Grade Point Average (GPA) in High School*

Note. Percentages do not equal 100% due to rounding

Note. Survey question (S1-Q11) (See Appendix A)

When assessing the high school GPA range of participants, responses were chosen from six categories. 2% of participants graduated high school with a 0.00-1.99 GPA, and an additional 2% graduated high school with a GPA in the 2.00-2.49 range. 12% of the participants graduated with a GPA in the 2.50-2.99 range, 45% were in the 3.00-3.49 range, and 36% were in the 3.50-4.00 range. 2% of the participants graduated high school with an above-average GPA of 4.00 or above.

Table 13*American College Testing (ACT) Composite Score*

Note. Survey question (S1-Q12) (See Appendix A)

A standardized test used for college admissions in the United States requires many high school students to take the ACT test. When the question was asked during the survey, 28% of participants did not remember their composite score. 20% of participants took the Scholastic Assessment Test (SAT) and not the ACT's. On a scale of 1 (being the lowest) to 36 (being the highest), 26% of participants scored in the range of 1–20. 15% scored in the 21–25 range. 11% scored in the 26-29 composite score range.

Hypotheses Testing

To test the proposed hypotheses for both research questions, the researcher highlighted the study sample's key characteristics. For each hypothesis, the alternative hypotheses and null hypotheses are shown. For research question one (RQ1), hypotheses one through five will be tested using a t-test for each data set. Hypothesis six will be tested using multiple linear regression/multinomial logistic regression. Hypothesis seven, eight, and nine (research question RQ2) will use an ANOVA test. The results of each t-test, regression test, and ANOVA test will

be graphically shown, and the alternative hypothesis will be either accepted or rejected based on test findings.

Hypothesis 1:

H_{RQ1:1}: A student's gender will influence their persistence and progression towards a degree in accounting.

H_{RQ1:1-0}: A student's gender will not influence their persistence and progression towards a degree in accounting

Table 14

Genders Influence on Students Persistence and Progression

	N	Avg. Mean	Avg. Standard Deviation	Avg. Standard Error Mean
Total	47	3.225	1.824	0.384
Male	18	3.133	1.797	0.424
Female	29	3.317	1.851	0.344
Difference		-0.184		0.080

$$p = .005; p < .05$$

Note. Survey questions (SII-Q6, Q8, Q10, Q11, Q16) (See Appendix A)

The mean for genders' influence on persistence and progression impediments was 3.133 for males and 3.317 for females. The probability value (p-value) for the difference of average means (-0.184) equals .005. Since the p-value is less than .05, statistical significance can be reported. This indicates strong evidence against the null hypothesis. Therefore, the null hypothesis is rejected, and the alternative hypothesis is supported. A student's gender will influence their persistence and progression toward a degree in accounting.

Hypothesis 2:

H_{RQ1:2}: A student's interaction with faculty will influence their persistence and progression towards a degree in accounting.

H_{RQ1:2-0}: A student's interaction(s) with faculty will not influence their persistence and progression towards a degree in accounting.

Table 15

Influence of Students Interaction(s) with Faculty

	N	Avg. Mean	Avg. Standard Deviation	Avg Standard Error Mean
Total	47	3.374	0.768	0.266
Suburban	5	3.472	0.494	0.301
Urban	42	3.276	1.041	0.231
Difference		0.196	-0.547	0.070

$$p = .0373; p < .05$$

Note. Survey questions (SII-Q1, Q2, Q3, Q4, Q5, Q7, SIV-Q1, Q2, Q3, Q4, Q5, Q6, Q8, Q9, SV-Q1, Q2, Q3, Q7) (See Appendix A)

The mean student interaction(s) with faculty score was 3.472 for suburban and 3.276 for urban. The p-value for the difference of average means (0.196) equals .0376. Since the p-value is less than .05, statistical significance can be reported. This indicates strong evidence against the null hypothesis, as there is less than 5% probability the null is correct. Therefore, the null hypothesis is rejected, and the alternative hypothesis is supported. A student's interaction with faculty will influence their persistence and progression towards a degree in accounting. A higher association with student interaction with faculty was found among suburban students than with urban students.

Hypothesis 3:

H_{RQ1:3}: A student's interaction(s) with peers will influence their persistence and progression towards a degree in accounting.

H_{RQ1:3-0}: A student's interaction with peers will not influence their persistence and progression towards a degree in accounting.

Table 16

Influence of Students Interaction(s) with Peers

	N	Avg. Mean	Avg. Standard Deviation	Avg Standard Error Mean
Total	47	3.519	0.801	0.292
Suburban	5	3.524	0.660	0.381
Urban	42	3.513	0.942	0.203
Difference		0.010	-0.282	0.178

$$p = .0419; p < .05$$

Note. Survey questions (SII-Q9, Q13, Q14, Q15, SIV-Q7, Q10, Q11) (See Appendix A)

The mean student interaction(s) with peers score was 3.524 for suburban and 3.513 for urban. The probability value (p-value) for the difference of average means (0.010) equals .0419.

Since the p-value is less than .05, statistical significance can be reported. This indicates strong evidence against the null hypothesis, as there is less than 5% probability the null is correct.

Therefore, the null hypothesis is rejected, and the alternative hypothesis is supported. A student's interaction(s) with peers will influence their persistence and progression towards a degree in

accounting. Both suburban and urban students expressed relatively equal influence with students' interaction(s) with peers.

For the fourth hypothesis, multiple linear regression and multinomial logistic regression statistic test was performed. In both statistical tests, the persistence and progression towards degree completion were analyzed using four categories' scores. Those four categories were strong family interaction/dynamic, parent/guardian influence, siblings, and sibling influence. The researcher kept the persistence and progression towards degree completion as a continuous variable to conduct the linear regression. In the multinomial logistic regression modeling, persistence, and progression towards degree completion was labeled as a categorical variable. A zero value was assigned to scores less than three (strongly disagree to neither agree/disagree) and a one value was assigned to scores three and above (agree and strongly agree).

Hypothesis 4:

H_{RQ1:4}: Family influences/interactions will influence a student's persistence and progression toward a degree in accounting.

H_{RQ1:4-0}: Family influences/interactions will not influence a student's persistence and progression toward a degree in accounting.

Table 17*Regression Predictions of Family Influence/Interaction(s)*

<u>Linear Regression</u>				<u>Logistic Regression</u>		
Persistence & Progression Towards Degree Completion (continuous)				Persistence & Progression Towards Degree Completion (dichotomous)		
	<u>Coef.</u>	<u>Std. Err.</u>	<u>P-value</u>	<u>Coef.</u>	<u>Std. Err.</u>	<u>P-value</u>
Family interaction	.191	.189	.318	1.044	.986	.290
Guardian influence	.328	.146	.030	2.234	1.12	.046
Siblings	.478	.473	.318	18.304	-	-
Sibling influence	-.379	.162	.024	-2.489	1.181	.035
$p = .047$				$p = .026$		

Note. Survey questions (SI-Q13, Q16, Q17, Q18) (See Appendix A)

After analyzing the linear regression test side-by-side with the multinomial logistic regression test, some noticeable differences stand out between the two. The differences in values do not change the conclusions between regression methods. Guardian influence and sibling influence were significant predictors of persistence and progression towards degree completion. The same predictors showed significance predictors of persistence and progression towards degree completion in the multinomial logistic regression.

After testing Hypothesis 4, it was statistically impossible to reject the null hypothesis and support the alternative hypothesis conclusively. Despite both regression lines producing significant probability values (linear: $p = .047$, multinomial logistic: $p = .026$) and two of the four predictors showing signs of significance, the researcher chose to run an ANOVA test for further analysis.

Table 17A*Family Influence/Interaction(s) Influence on Students Persistence and Progression*

Groups	Count	Sum	Average	Variance
Family interaction	47	55	1.170	0.144
Guardian influence	47	70	1.489	0.255
Siblings	47	48	1.021	0.021
Sibling influence	47	80	1.702	0.214

ANOVA

F	P-value	F critical
28.018	5.703E-15	2.654

$$p < .001$$

Note. Survey questions (SI-Q13, Q16, Q17, Q18) (See Appendix A)

After running the ANOVA test, two attributes need to be considered to accept or reject the alternative hypothesis. First, measuring the f-value and f-critical value to one another. Next, the researcher can use p-value statistical testing to determine if the alternative hypothesis should be accepted or rejected. For this data set, the f-value (28.018) is greater than the f-critical value (2.654), indicating strong evidence against the null hypothesis. Therefore, the null hypothesis is rejected, and the alternative hypothesis is supported. Secondly, the probability value (p-value) $p < .001$ confirms that there is strong evidence against the null. Likewise, the null hypothesis is rejected, and the alternative hypothesis is supported. Family influences/interactions will influence a student's persistence and progression towards a degree in accounting.

For the fifth and sixth hypotheses, a one-way analysis of variance was exercised. The one-way analysis of variance (ANOVA) is used to determine whether there are any statistically

significant differences between the means of three or more independent (unrelated) groups. The one-way ANOVA compares the means between the groups of interest and determines whether any of those means are statistically significantly different from each other.

Hypothesis 5:

H_{RQ1:5}: A student's family background will influence their persistence and progression towards a degree in accounting.

H_{RQ1:5-0}: A student's family background will not influence their persistence and progression towards a degree in accounting.

Table 18

Students Family Background's Influence on Students Persistence and Progression

Groups	Count	Sum	Average	Variance
Gender (Males, 18 & Females, 29)	47	76	1.617	0.241
What is the highest education level of a guardian/parent?	47	172	3.660	2.403
Did a parent/guardian that work outside of the home?	47	58	1.234	0.183
Do you have siblings?	47	48	1.021	0.021
Did you have a strong family dynamic?	47	54	1.149	0.173

ANOVA

F	P-value	F critical
93.732	3.646E-47	2.411

$$p < .001$$

Note. Survey questions (SI-Q11, Q12, Q14, Q15) (See Appendix A)

When looking at the ANOVA test summary, the count is the total sample size used in the test. When making a comparison among various groups, the count should be the same. The sum

is merely the answer to the questions in value form summated within each group. The grand mean (average) of a set of samples is the total of all the data values divided by the total sample size. The F test statistic is found by dividing the between-group variance by the within-group variance

After running the ANOVA test, two attributes need to be considered to accept or reject the alternative hypothesis. First, measuring the f-value and f-critical value to one another. Next, the researcher can use p-value statistical testing to determine if the alternative hypothesis should be accepted or rejected. For this data set, the f-value (93.732) is greater than the f-critical value (2.411), indicating strong evidence against the null hypothesis. Therefore, the null hypothesis is rejected, and the alternative hypothesis is supported. Secondly, the probability value (p-value) $p < .001$ and confirms that there is strong evidence to reject the null. Likewise, the null hypothesis is rejected, and the alternative hypothesis is supported. In both outcomes, a student's family background will influence their persistence and progression towards a degree in accounting.

Hypothesis 6:

$H_{RQ2:1}$: African Americans' geographical background characteristics will influence student success, sense of retention, and degree completion.

$H_{RQ2:1-0}$: African Americans' geographical background characteristics will not influence student success, sense of retention, and degree completion.

Table 19

Geographical Background Characteristics Influence on Student Success, Retention, and Degree Completion

Groups	Count	Sum	Average	Variance
High school county (urban, rural, suburban)	47	152	3.234	1.270
College campus attended (urban, rural, suburban)	47	112	2.383	3.111
Learned of CSCC by (student retention)	47	107	2.277	12.074
Declared accounting before enrollment (student success)	47	25	0.532	0.689
Met with academic advisor (student success)	47	27	0.574	0.728
Met with career counselor (degree completion)	47	29	0.617	0.807
Met with accounting faculty prior (degree completion)	47	32	0.681	0.918
Met with accounting students prior (student retention)	47	31	0.660	0.882
Felt welcomed during 1st semester (degree completion)	47	66	1.404	6.029

ANOVA		
F	P-value	F critical
16.368	4.34847E-21	1.961

$$p < .001$$

Note. Survey questions (SI-Q4, Q5, SIII-Q1, Q2, Q3, Q4, Q5, Q6, Q7) (See Appendix A)

The null hypothesis for an ANOVA is that there is no significant difference among the groups. The alternative hypothesis assumes that there is at least one significant difference among the groups. In ANOVA, the dependent variable must be a continuous (interval or ratio) level of measurement. The independent variables in ANOVA must be categorical (nominal or ordinal) variables.

After running the ANOVA test, two attributes need to be considered to accept or reject the alternative hypothesis. First, measuring the f-value and f-critical value to one another. Next,

the researcher can use p-value statistical testing to determine if the alternative hypothesis should be accepted or rejected. For this data set, the f-value (16.368) is greater than the f-critical value, indicating strong evidence against the null hypothesis. Therefore, the null hypothesis is rejected, and the alternative hypothesis is supported. Secondly, the probability value (p-value) $p < .001$ and confirms that there is strong evidence against the null. Likewise, the null hypothesis is rejected, and the alternative hypothesis is supported. African Americans' geographical background characteristics will influence student success, sense of retention, and degree completion.

General Conclusions

Descriptive statistics showed a demographically diverse group (academically) of African Americans taking classes at Columbus State Community College. 62% of the participants were female, and 38% were male. The age range of participants was scattered throughout. 47% were between the ages of 18-22, 22% were between the ages of 23-30, 17% were between 31-40 years old, and 4% were 41 years of age and older. The study offered participants from urban and suburban backgrounds who attended Columbus States main campus and Columbus State Delaware campus.

Based on all hypotheses' statistical results, the lack of representation of African Americans in the accounting profession begins before entering the profession. The significant findings indicate that a student's gender will influence their persistence and progression towards a degree in accounting. Further investigation revealed that a student's interaction with faculty, interaction(s) with peers, family influence/interaction, and student's family background all influence students' persistence and progression. Also, African Americans' geographical background characteristics influence student success, sense of retention, and degree completion.

This multifaceted research has resulted in a complex yet impaired “next steps” approach to enhancing African Americans pursuing the accounting profession.

Summary of the Results

African American children are born with the ability to learn but require experiences to bring their potential to fruition (Bowman et al., 2018). Capabilities develop through interactions with people and things that shape the brain circuitry controlling children’s physical, social, emotional, and cognitive development. With developmental differences impacting everyone, this research sought to answer why African Americans are under-represented in the accounting profession by gaining insight from the perspective of current African American students pursuing an accounting associate degree and entering the accounting profession. Data analyzed confirmed that a student’s gender will influence their persistence and progression towards a degree in accounting. (H1RQ1). There was a higher concentration among African American females than in African American males.

Another contributing factor to the lack of representation of African Americans in the accounting profession stresses the importance of retention and a sense of belonging in a college setting. Bronfenbrenner’s theory establishes a relation with peers, instructors, and advisors as reflections that impact student retention (Ertem, 2020). Analyzed data provides affirmation to Bronfenbrenner’s ecological systems theory in relativity to this study. A student’s interaction with faculty (H1RQ4) and a student’s interaction with peers (H1RQ5) was shown to influence persistence and progression towards degree completion.

Additionally, this study was conducted to gather the accounting profession's opinion and attitudes from an African American student perspective. Analyzed data indicated that family influence/interactions impact a student’s persistence and progression towards a degree in accounting (H1RQ6). The same has been confirmed about the student’s family background

influence on persistence and progression (H1RQ7). As with the family systems theory, the importance of family, friends, peers, mentors, and role models have been proven to be vital necessities contributing to student success, retention, and matriculation on through to degree completion. Understanding and identifying the importance of those contributors may shed light on practices that can be implemented in higher education to help increase the number of underrepresented minority graduates (Mondisa, 2018).

This study sought to study whether geographical background characteristics impacted student success, sense of retention, and degree completion stemming from persistence and progression. This researcher revealed that African American's geographical backgrounds characteristics showed a possible impact on student success, sense of retention, and degree completion (H2RQ1). This finding is important because it provides guidance for colleges to address recruitment agendas, retention measures, and wrap-around services offered that will be unique to specific geographical locations that students may reside. These data can help support college diversity initiatives while addressing student success, retention, and degree completion for African Americans in accounting. Additional regional research is recommended to investigate these findings and expand upon these stated geographical locations to gain confirmation of such.

CHAPTER 5: DISCUSSION, IMPLICATIONS, RECOMMENDATIONS

Chapter Five marks the dissertation's conclusion. The researcher summarizes the most important parts of the previous work, particularly a discussion based upon the data analysis completed in Chapter Four. Chapter Five outlines the data focusing on persistence and progression towards degree completion in accounting for African American two-year college students. Data is also analyzed to determine if a significant correlation between African Americans' geographical backgrounds and the impact on student success, sense of retention, and degree completion is evident. In total, nine hypotheses were examined with various statistical tests using SPSS. The analysis consisted of t-tests, ANOVA test, and regression analyses. Chapter Five begins with a brief reminder of this study's results, followed by limitations and a discussion of findings. Lastly, future research recommendations and practical implications are addressed.

Results

This study examined why African Americans are under-represented in the accounting profession by gaining insight from current African American students pursuing an accounting associate degree and entering the accounting profession. This research study was derived from peripheral research; this study also investigated whether geographical background characteristics would impact student success, retention efforts, and matriculation on through to degree completion for African Americans. This study originated from the American Institute of Certified Public Accountants (AICPA) Minority Initiatives Committees (MIC) agenda, organized in 1969. It was their mission to encourage, provide educational opportunities for, and promote high potential minority accounting students (Violette & Cain, 2017). However, in 2016, the first African American to chair the AICPA board of directors was sworn in (Tysiac, 2016).

Meanwhile, more than five decades after their initial initiative, African Americans have yet to exceed three percent of CPAs despite accounting for 13.4% of the United States general population (Census, 2019).

Bronfenbrenner's ecological systems theory set the stage by highlighting the following five contributing components associated with student persistence and progression.

- family interaction (microsystem)
- interactions between microsystems such as family and work, family and school, family and friends, and so on (mesosystem)
- environmental influence on students (exosystem)
- societal influence (macrosystem)
- individuals background experiences (chronosystem)

Bronfenbrenner's theory establishes a relation with peers, instructors, and advisors as reflections of microsystems that impact student retention (Ertem, 2020).

Results of this research confirmed the importance of this study. A student's gender influences their persistence and progression toward a degree in accounting. Student interaction with faculty and student interaction with peers also impacted student persistence and progression. Family influence/interactions and student family backgrounds/upbringings proved to influence students striving to earn an associate degree in accounting. Lastly, African Americans' geographical background characteristics impact student success, sense of retention, and degree completion.

Limitations

After data collection was completed and analyzed, two limitations arose. The first limitation involved vague questioning of a few demographic and geographical questions. The

survey did not account for transient students that were attending CSCC. 21% of the participants did not grow up nor attend K-12 schools in the state of Ohio. The limitation caused a fluctuation in geographical participant placement and led to the next limitation. This study was limited to suburban and urban individuals, as there were no rural participants identified. Implementation of the mandated data collection methods and the lack of previous studies in this research area were identified. Additionally, this study did not collect household income data to test in congruence with a student's family background.

Due to the COVID-19 pandemic, this study was challenged with two additional unforeseen obstacles. First, the ability to conduct face-to-face interviews to gather statistical data was eliminated. The advantage of face-to-face interviews with the interviewer would make it easier for the respondent to clarify answers or ask for clarification for some of the questionnaire items (Grove, 2019). The limitation was mitigated by conducting research using the online survey that involved no person-to-person contact. Secondly, the COVID-19 virus caused a shift within academic settings. The closure of schools, institutions, colleges, and universities made traditional learning environments turn to remote learning. This new setting caused the researcher to eliminate the survey coupon incentive to avoid risking participants' health to redeem such a coupon.

Discussion of Findings

Using SurveyMonkey, this study was an assessment of opinions and attitudes of African American students enrolled in an accounting course or declared as an accounting major at a two-year college. By analyzing variables associated with retention, student success, and degree completion, this researcher was able to study African American student perspectives about the lack of representation of African Americans in the accounting profession. In total, 55 participants

out of 101 participated in this study. 62% of the participants were African American females and 38% were African American males.

This study confirmed that a student's gender influences their persistence and progression towards a degree in accounting. African American female participant results indicated a higher level of importance of degree completion than male participants. This study defined persistence as a student's continuance in the coursework semester by semester until degree completion. It is important to note that a student can persist without progressing towards degree completion. Progression was defined as a student completing program requirements in satisfactory succession, advancing towards degree completion and graduation. Although everyone is unique, African Americans share commonalities that have been tested throughout this study.

Similarly, the students' geographical background characteristics such as grade school and high school attended, and college campus chosen to attend displayed significant influence on persistence and progression. This study allowed for examining why African Americans are under-represented in the accounting profession from current students' perspectives. The lack of representation of African Americans in the accounting profession originates in higher education and must be acknowledged when addressing student success, retention, persistence, and progression. These findings highlight valuable attributes that need streamlining in African Americans' efforts to graduate and proceed into the accounting profession.

By measuring student success, retention, persistence, and progression to degree completion, they revealed foundation strategies to improve African Americans' representation in the accounting profession from African American students' perspective. The lack of representation in the profession needs to be addressed before the workplace; it begins in educational settings. African American students benefit from having African American teachers,

both academically and socially (Gershenson, 2019). African American teachers have higher expectations for African American students; White teachers' lower expectations for African American students can become self-fulfilling prophecies (Kingsbury et al., 2020). 19% of participants answered that they had an African American accounting teacher, while 54% said that they have not. Colleges and universities need to focus on student recruitment and the recruitment of educators, professors, and teachers of color. As confirmed in this study, African American accounting students would benefit from having these individuals as role models and mentors. More importantly, accounting educators having accounting degrees and professional experience will demolish the racial professional stereotype that plagues the accounting profession. Once that foundational platform is established, colleges need to address their initiatives and procedures.

A creation of accounting department level wrap-around services is of importance. These services support African American student retention, persistence, student success, and progression metrics within the academic discipline versus at the college/institution level. Currently, collegiate services are developed and deployed without considering the variances and differences between departments. As colleges strive for conformity, they must remember that each academic department needs diversity. As with the unique needs of various student demographics, it is imperative to recognize the unique aspects of respective academic disciplines and allow targeted initiatives and metrics to be applied. Targeted initiatives and metrics will allow national associations and academic disciplines to bridge the gap in minority recruitment into higher education and the accounting profession. After educational institutions implement these internal changes, they must create partnerships.

A robust program featuring strength and partnership between community colleges and the National Association of Black Accountants, Inc. (NABA) (2018) needs to be established.

Reiterating the Howard study from Chapter One, partnerships will provide career exploration opportunities for K-12 and higher education systems. NABA is a nonprofit membership association dedicated to bridging Black professionals' opportunity gap in the accounting, finance, and related business professions. NABA advances people, careers, and the mission by providing education, resources, and meaningful career connections to both professionals and students. The program supports and creates opportunities for professionals and students seeking levels of accomplishment in accounting and finance. They also assist students with scholarship opportunities, mentorship, and internships needed to become a Certified Public Accountant (CPA) exam. Lastly, the association will work with colleges to create retention and recruitment initiatives based on demographical and geographical target areas. A partnership between community colleges and NABA will allow for a holistic approach to approaching the lack of representation of African Americans in the profession.

Recommendations for Future Research

Educational achievement gaps among African Americans are a topic that has been dissected and studied by many, but few have considered gaining the perspective of the student. Diversity, adversity, and education are ever-changing and continually adapting over time. During these unprecedented times, the need for studies of this nature is long overdue. Foundational in execution, this study can guide other minority groups, other degree majors, and other career paths.

Throughout this study, the importance of further research and investigation into the lack of representation of African Americans in various occupations was acknowledged. An expansion

of participant backgrounds to other counties, states, regions and comparison with other countries would be relevant to this study. Additional topics that research can still explore are student retention, student recruitment efforts, diversity training, diversity initiatives, mentorship programs, internships, and campus culture and sensitivity.

Completing this study and reporting its findings offer a new pathway and direction for research on the under-representation of African Americans in business fields. Little to no research on this topic accounts for race/ethnicity as contributing factors to a student's overall experience in K-12, higher education, and job fulfillment. It is time for agenda and initiative reform to shatter the ideology that African Americans are a monolithic group. It is time to accept, recognize, and understand that students' life journeys and educational journeys are unique. No one mold is made to accommodate the needs that need to be addressed regarding race, ethnicity, and other dimensions of difference.

Lastly, it is important for self-efficacy levels among African Americans concerning academic degree selection and academic achievement. Upon further research, self-efficacy is defined as an individual's belief in their capacity to perform difficult tasks (Bandura, 1994). Self-efficacy could shed light on a relationship and sense of belonging because the extent to which students believe in their ability to complete academic goals successfully may stem from their feelings of belonging in their major and, ultimately, their occupation. Self-efficacy may assist in understanding how African Americans navigate social challenges that arise during post-secondary education and careers.

Theoretical Implications

Bronfenbrenner's ecological systems theory acted as the conceptual framework for this study in which this study provided affirmation to the theory's definition. Each of the five

components of the theory was taken into consideration when analyzing the data. The microsystem involves the influences of interactions among students with family, friends, faculty, and peers. Data interpretation confirmed that a student's interaction with family, friends, faculty, and peers influenced persistence and progression towards degree completion. The mesosystem includes the interactions with the microsystem variables. Data confirmed family interaction and family influences have a substantial impact on students.

The third component of the theory is the exosystem. Exosystem is an environment in which an individual is not involved, which is external to their experience but affects them anyway. When questioned, 77% of the participants had parents or guardians who worked outside of the home, while 23% did not. Further investigation studied if parent/guardians working outside the home caused students to lack role models or mentors. Results confirmed that students' exosystem did impact their persistence and progression in college. Macrosystem, the fourth component, is the larger culture and includes socioeconomic status, wealth, poverty, and ethnicity. The macrosystem further includes siblings and school as part of a larger cultural context. Of the 55 participants, 98% of them have siblings, while 2% did not. 68% of the participants grew up in an Ohio urban region, 6% are from a suburban region, while 21% of the participants were deemed to be transient students having not grown up in Ohio. Respondents confirmed that societal influences played a role in persistence and progression towards degree completion. While 96% of the participants say that accounting is a good academic and professional choice, only 86% see themselves graduating with an accounting degree. Further investigation revealed that these students think that the accounting profession paid well, was highly respected, and would consistently grow in demand. However, participants expressed concerns with being judged based on their race or ethnicity, feeling intimidated by the lack of

representation within the profession, and being looked at as unequal or unqualified to be in the profession. Lastly, Bronfenbrenner's chronosystem component investigated the role of family background's impact on persistence and progression. Data confirmed that a students' family background influenced their academic journey to degree completion.

Practical Implications

The complexity of equity within higher education (Jane Burke & Whitty, 2018) and the professional discipline of accounting would prove to be the target audiences of this research. As higher education continues to grapple with how to attract African American populations (Meidl, 2019), data laying foundational research is required to make effective decisions on both recruitment (into academia and the profession) of African Americans to supporting a larger equity agenda.

This research can provide the framework for both professional organizations and higher education to work in tandem to obtain the end goal of a more diversified workforce within a refined and thoughtful, current day, equity agenda. Through this research, both higher education and the accounting field will have the opportunity to listen to the needs of African Americans pursuing this field and, at the same time, create a recruitment model that can close the recruitment and hiring gap that exists today. The model can address student success, retention, and the improvement of degree completion among African Americans.

This research and these data cast a wide net over several different professions, including education, STEM, higher education, and the accounting profession itself. Each will require attention and thoughtful inquiry as to how they operationalize and function for the research results to have meaning and be applicable in all settings.

Implications for Practice

Existing literature indicated accounting is not an active choice for many African Americans because of college readiness, peer expectations (Harris et al., 2020), family values/influences, and a general lack of understanding of the field due to inadequate career exploration exposure through their primary and secondary education (Green et al., 2017). K-12 administrators and faculty who work with minority youth can use this data to plan and implement early intervention strategies (Mitchell, 2018) to allow students to introduce the profession of accounting. Early exposure to the field and career options within the profession would likely attract more interest and further career planning pathways (Ingram & Wahab, 2017). Early exposure to accounting will also allow career counselors, students, and their families to investigate scholarship, grant, work-study, and internship opportunities within the accounting discipline at the collegiate level (Anders, 2019).

Indeed, the data can assist higher education professionals and faculty in the thinking and self-identified needs of their current minority students. These data can allow for specific wrap-around services to be created to recruit minority students and retain them throughout their studies and degree completion. Offices of admission and career planning can also benefit from having a foundational understanding of how to better recruit for the accounting discipline to minority youth.

Professional organizations can gain insight into today's minority students pursuing accounting degrees. Survey responses from the sample can allow Human Resource (HR) departments to prepare recruitment materials and specific and targeted marketing events based on the opinions and attitudes detailed within the researcher's conclusions. These three entities

working in partnership can create a more whole and complete strategy for expanding the number of minority accountants within the region.

Summary

This research can be used as a beacon for several different settings. When investigating African Americans' lack of representation in the accounting profession, many facets need to be explored further. Literature highlights adversities in the workplace (i.e., job fulfillment, retention, and mentors); however, the encounters were captured and studied post educational completion. With this study and future research exploration, the lack of representation of African Americans in the accounting profession has a new direction that needs to be explored to cease the diversity hiatus that has hindered African Americans for decades. Foundational in nature, this study will provide a starting point to establish a conversation with leaders and educators about issues impacting minorities demonstrating an interest in the profession yet not joining. It will become imperative for national associations such as NABA, Inc, and the AICPA to review these conclusions and encourage additional research and initiatives to be deployed to address diversity within the accounting profession.

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APPENDIX A

Survey Cover Page and Questions

Two-year college African American students: As assessment of opinions and attitudes of African American Students enrolled in an accounting major.

This survey is being conducted to better understand the opinions, attitudes, and perceptions of African American students enrolled in accounting courses and/or declared accounting majors at Columbus State Community College's. The information collected will assist in developing recommendations to Columbus State Community College in retention and degree completion of African American students in accounting courses. This information will also be used in connection with my completing a doctoral degree with Franklin University.

This survey will take approximately 15-20 minutes to complete. Please answer the questions candidly. There are no right or wrong responses. You may stop the survey at any time without prejudice or penalty. All responses are 100% anonymous; however, SurveyMonkey will generate a "response ID" for each submission to minimize tabulation errors. No IP addresses, emails, or personal data will be collected during this study.

I want to extend my personal gratitude for taking the time to participate in this study.

Thank you for volunteering & your time is deeply appreciated!

K. Leo Johnson Jr

Section I – General/Demographic Information

The following questions are of general nature and relate to you, as a current student, at Columbus State Community College and about your background (including family).

Q-1 Are you a declared Accounting major? (select answer)

1. Yes
2. No

Q-2 If not, are you considering declaring Accounting as your major? (select answer)

1. Yes
2. No
3. I answered “Yes” to Q-1

Q-3 Which of the following best describes how you identify with gender? (select answer)

1. Male
2. Female
3. Other (I identify as: _____)

Q-4 What is your identified age range? (select one)

1. 13-17
2. 18-22
3. 23-30
4. 31-40
5. 41 +

Q-5 Which of the following counties, within the Columbus State service district, did you attend high school? (select one)

1. Madison County, Ohio
2. Delaware County, Ohio
3. Franklin County, Ohio
4. Union County, Ohio
5. Other Ohio County (Please state: _____)
6. Did not attend high school in Ohio

Q-6 Which of the following best describes which location you attended for your course work at Columbus State Community College? (select one)

1. Columbus State, Delaware Campus
2. Columbus State, Main Campus (downtown Columbus campus)
3. Columbus State, Westerville Regional Learning Center
4. Columbus State, Dublin Regional Learning Center
5. Columbus State, Reynoldsburg Regional Learning Center
6. Columbus State, Marysville Regional Learning Center
7. Columbus State, Grove City Regional Learning Center
8. I attend at multiple locations

Q-7 Which of the following best describes your current academic standing at Columbus State Community College? (select one)

1. Freshman (having earned 0-15 credit hours)
2. Freshman (having earned 16-30 credit hours)
3. Sophomore (having earned 31-45 credit hours)
4. Sophomore (having earned 46-60 credit hours)
5. Sophomore (having earned 61+ credit hours)

Q-8 How many credit hours are you currently enrolled in during the summer term 2020 at Columbus State Community College? (select one)

1. 1-3 credit hours
2. 4-6 credit hours
3. 7-9 credit hours
4. 10-12 credit hours
5. 13 or more

Q-9 Did you participate in the College Credit Plus (CCP) program, offered by Columbus State Community College, while enrolled in high school? (select one)

1. Yes
2. No
3. Not Applicable (did not attend an Ohio high school or had the option to take CCP)

Q-10 Average high school grade point average (at graduation)? (select one)

1. Above 4.00
2. 4.00 – 3.50
3. 3.49 – 3.00
4. 2.99 – 2.50
5. 2.49 – 2.00
6. 1.99 – 0.00

Q-11 ACT composite score? (select one)

1. Did not take
2. 1 - 20
3. 21 - 25
4. 26 - 29
5. 30 or higher
6. Do not remember/know

Q-12 What is the highest education level of a guardian/parent? (select one)

1. Don't know
2. High school or less
3. Some college
4. Associate degree
5. Bachelor's degree
6. Master's degree
7. Doctoral degree

Q-13 Do you feel that you have a strong family dynamic and/or connection, closeness? (select one)

1. Yes
2. No

Q-14 Did your parent(s) and/or guardian have an influence on your academic study choice? (select one)

1. Yes
2. No

Q-15 Did you have a guardian that worked outside of the home? (select one)

1. Yes
2. No

Q-16 Do you have siblings? (select one)

1. Yes
2. No

Q-17 Did your siblings influence your academic study choice? (select one)

1. Yes
2. No

Q-18 Do you know anyone who is working in the accounting profession? (select one)

1. Yes
2. No

Section II – Values & Perceptions of Student Success

The following statements pertain to how you perceive your educational experience and the value placed in you, as a current student, at Columbus State Community College.

Q-1 The college provides qualified faculty to teach the accounting coursework. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-2 The accounting faculty value my current place in my life stage (i.e. parent, full-time employee, etc.). (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-3 The accounting faculty show empathy to student's life circumstances. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-4 The accounting faculty values me as a student. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-5 The accounting faculty demonstrate a high level of cultural competency. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-6 The current educational environment at Columbus State Community College makes me want to complete my degree/course work. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-7 The faculty that I have had courses with make me feel welcome and successful. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-8 I feel that gaining my associate degree will provide me satisfaction and a sense of success. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-9 Being viewed as a leader and looked up to by my peers is important to me. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-10 It is important to feel a part of the accounting profession even as a student. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-11 Successfully finishing courses gives me a sense of satisfaction. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-12 I feel safe and comfortable in my classroom. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-13 I feel safe and accepted by individuals in my classroom. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-14 I feel academically and socially connected with my academic peers. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-15 I always look forward to attending class and participating in group activities. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-16 My course work affords me a new sense of identity and purpose. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-17 Courses that I am taking (past and currently) are making me want to remain in the accounting program. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-18 Given my academic pursuits to-date, I do not plan on remaining in the accounting program. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Section III – Sense of Belonging

✿ FOR DECLARED ACCOUNTING MAJORS ONLY ✿

Please proceed to Section IV if you are not declared an accounting major

The following questions/statements relate to your sense of belonging in the accounting program at Columbus State Community College.

Q-1 Which of the following informed you of the Columbus State Community College's accounting program? (select ALL that apply)

1. High school class tour of one of the Columbus State campuses
2. Columbus State Community College Admissions Office visit to your high school
3. College fair
4. Recommendation by high school counselor
5. Recommendation by high school teacher
6. Recommendation by high school coach
7. Recommendation by family member or friend
8. Other

Q-2 I selected accounting, as my major, upon "at the time of" application to Columbus State Community College. (select one)

1. Yes
2. No

Q-3 I met with an Academic Advisor at Columbus State Community College prior to declaring my major in accounting. (select one)

1. Yes
2. No

Q-4 I met with a Career Counselor at Columbus State Community College prior to declaring my major in accounting. (select one)

1. Yes
2. No

Q-5 I met with a Columbus State Community College Accounting Faculty member prior to declaring my major in accounting. (select one)

1. Yes
2. No

Q-6 I met with a current student enrolled at in the accounting program at Columbus State Community College prior to declaring my major in accounting. (select one)

1. Yes
2. No

Q-7 During my first semester in the accounting program, I felt welcomed by? (select ALL that apply)

1. Faculty
2. Advisors
3. Administrators
4. Students/peers
5. Student Services Staff
6. Campus, as a whole
7. None of the above

Q-8 As an African American student, I felt highly recruited to Columbus State Community College. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-9 As an African American student, I felt there was a built-in support system that created a “sense of belonging” both academically and culturally. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Section IV – Accounting Program Student Retention

The following statements pertain to the accounting departments efforts, at Columbus State Community College, to retain you as a student.

Q-1 I feel that the Columbus State Community College's accounting program values me as a student. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-2 I feel that the Columbus State Community College's accounting program values me as an African American accounting student. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-3 I have had an African American professor as an accounting instructor while at Columbus State Community College. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-4 I have had an African American instructor in other courses outside of my accounting major courses. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-5 I am aware of African American mentorship opportunities at Columbus State Community College. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-6 I have participated in African American mentorship programs at Columbus State Community College. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-7 I am aware of peer-to-peer and/or professional networking opportunities for African American students at Columbus State Community College. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-8 I feel that I have opportunities to get academic assistance at Columbus State Community College. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-9 When/If any problem arose, I felt that College State Community College handled it timely and appropriately. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-10 I feel comfortable discussing socio-cultural issues with my peers. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-11 I feel comfortable discussing academic/career issues with my peers. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Section V – Persistence, Progression, & Degree Completion

The following statements relate to you working towards your Associate Degree in accounting at Columbus State Community College.

Q-1 The Accounting Faculty at Columbus State Community College worked with me to develop an academic plan. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-2 The Academic Advisors at Columbus State Community College worked with me on developing an academic plan. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-3 I feel that the faculty members at Columbus State Community College want me to graduate with my associate degree. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-4 I feel that Columbus State Community College offers academic support and wrap-around services to encourage African American accounting students to graduate. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-5 I understand what the requirements for graduating with an associate degree in accounting are at Columbus State Community College. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-6 I feel that Columbus State Community College's accounting program was a great academic choice. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-7 During my studies or at a career fair, Columbus State Community College and/or its attendees informed me about internship opportunities in the field of accounting. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-8 I see myself graduating with my accounting degree from Columbus State Community College. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Q-9 After receiving my Associates Degree in accounting at Columbus State Community College, I plan on transfers to a four-year institution to pursue a bachelor's degree in accounting. (select one)

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree

Subscale	Number of Items	Item Section	Question #
Gender Influence on Persistence & Progression	5	S-II	Q6, Q8, Q10, Q11, Q16
Influence of Students Interaction(s) with Faculty	18	S-II S-IV S-V	Q1, Q2, Q3, Q4, Q5, Q7 Q1, Q2, Q3, Q4, Q5, Q6, Q8, Q9 Q1, Q2, Q3, Q7
Influence of Students Interaction(s) with Peers	7	S-II S-IV	Q9, Q13, Q14, Q15 Q7, Q10, Q11
Influence of Family Interactions/Influences	4	S-I	Q13, Q16, Q17, Q18
Influence of Students Family Background	4	S-I	Q11, Q12, Q14, Q15
Influence of Geographical Background Characteristics on Student Success, Retention, & Degree Completion	9	S-I S-III	Q4, Q5, Q1, Q2, Q3, Q4, Q5, Q6, Q7
Total	47		

*Note: "Likert scale" questions are listed

Section VI – Open-ended Questions *Optional*

Is there anything else that you would like to tell us about your thoughts and opinions of being an African American student enrolled in the accounting program at Columbus State Community College? If so, please use the space provided below for that purpose. In addition, any comments that you wish to make, or feel may help us understand what African American students in the accounting program at Columbus State Community College may be experiencing is greatly appreciated.

If you are currently taking an accounting course but not declared as an accounting major, what made you want to take an accounting course? (i.e., major requirement, personal interest, etc.,)

Thank you for participating!

APPENDIX B

Participant Survey Consent Form

INTRODUCTION

You are invited to take part in a research study conducted by K. Leo Johnson Jr. from the Doctor of Business Administration program at Franklin University in Columbus, Ohio. This project is being supervised by Dr. Sherry Abernathy, Dissertation Committee Chair. Before you decide whether or not to participate in the study, you should read this page and ask questions if there is anything that you do not understand.

The purpose of the study is to better understand the opinions and attitudes of African American students enrolled in accounting courses and/or declared accounting majors at Columbus State Community College's (CSCC). The information collected will assist in developing recommendations to Columbus State Community College in retention and degree completion of African American students.

Although there will be no direct benefit to you for taking part in this study, the researcher may learn more about your attitude towards, opinions about, and perceptions of the accounting discipline, both academically and professionally. Your volunteer participation could help create reform to address retention efforts and degree completion for other African American accounting students. Your participation may help create change that allows for internships, mentorships, and networking opportunities with professionals in the accounting workforce.

If you choose to complete this survey, some of the questions might make you feel uncomfortable. You do not have to answer any questions or provide details you do not want to share. Participating in this study is completely voluntary. You can skip questions or stop participating in this study at any time without penalty or loss of benefits you would normally have. As a student, if you decide not to take part in this study, your choice will have no effect on your academic status or class grade(s).

This survey is anonymous. The researcher will not collect names or email addresses as part of the survey. The data will be used for research purposes only. As an additional additive for anonymity, each response will be assigned an ID number. This is considered a Respondent ID and the researcher will only see those numbers on exported data. However, this is not a unique number to the respondent that can identify the participants identity.

If you have questions about this research study, please contact K. Leo Johnson Jr. (Principal Investigator) at johnsk43@email.franklin.edu. You may also contact Dr. Abernathy at sherry.abernathy@franklin.edu. If you have any questions regarding your rights as a research participant, please contact the Franklin University IRB Office at 614-947-6037 or irb@franklin.edu.

The survey should last around 15-20 minutes. Thank you for your participation!

Please click the button below to proceed and participate in this study. If you do not wish to participate, please close out your browser window.

APPENDIX C

Field Test Cover Letter

July 6, 2020

Dear Field Test Participant,

You along with other academic professionals have been selected to participate in my research field test survey. As you may know, a field test is typically conducted to have experts in the field review an untested set of survey/interview questions to ensure credibility, dependability, validity, and risk level. In a field test, data is not collected therefore IRB approval is not necessary.

Please note that any individual helping with this field test will not be considered a participant in the main dissertation study. Findings from the field test will be used to further refine survey questions for the main dissertation study.

My dissertation is titled:

[African American Perceptions of the Accounting Profession: Assessing the lack of representation from the perspective of two-year college students.](#)

Dissertation Overview:

[The survey, in question, is being conducted to better understand the opinions, attitudes, and perceptions of African American students enrolled in accounting courses at Columbus State Community College's. The information collected will assist in developing recommendations to Columbus State Community College in retention and degree completion of African American students in accounting courses. This information will also be used in connection with my completing a doctoral degree with Franklin University.](#)

Please type any comments, suggests, feedback, or opinions within "that" questions section. Once you have completed reviewing the survey questions, please save the document and return via email.

I want to extend my personal gratitude for taking the time to participate in this field test.

Greatly appreciative,

K. Leo Johnson Jr.

E: johnsk43@email.franklin.edu

APPENDIX D
Participation Survey Email

Hello Columbus State Students,

This research is aimed at creating a more holistic experience for African American students enrolled in accounting courses and/or declared accounting majors at Columbus State. Although studies have been done before, they seem to miss the most important variable, the student's perspective! Please take 10-15 minutes to fill out the survey in this email, please!

Your life history and experiences will guide the recommendations that develop throughout this groundbreaking research. Your voice, your journey, and your perspective are important to create change for other African Americans students in your situation. More so now than ever, it is important to know that your input matters!

Good luck with your studies and earning your degree!

All my best & Thank you,

K. Leo Johnson Jr., B.S., B.S.B.A., M.S.
Doctoral Student/Researcher @ Franklin University

<https://www.surveymonkey.com/r/KLJohnsonJr>

The email and links above have been approved for distribution by oversight personnel at both Columbus State and Franklin University. It is being sent by Lucas Gorz, an Administrative Assistant at Columbus State Community College. K. Leo Johnson Jr. has not been given your email address, nor has your contact information been shared with anyone at Franklin University. Having said that, we encourage you to click on the link and participate in this important research!

Sincerely,

Lucas Gorz on behalf of
Dr. Tina Diggs | Interim Dean
Delaware Campus and Regional Learning Centers
Columbus State Community College
5100 Cornerstone Dr., Delaware, OH 43015
(740) 203-8012 | tdiggs4@csc.edu