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accomplishments of Black CPAs in the 20th century, featuring the testimony of two CPAs who witnessed Black CPA history firsthand: Ruth Harris (#85), the first Black female ...

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**The struggles and triumphs of the first Black CPAs**

In this first part of a two-episode podcast, we take a look at the remarkable

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## Transcript:

**Courtney Vien:** Hello and welcome to the *Journal of Accountancy* podcast. I'm Courtney Vien, a senior editor with the *Journal of Accountancy*. In this two-part episode of the podcast, we'll take a look at the experiences of Black CPAs in the profession in the 20th century.

First, we'll delve into the history of Black CPAs: both the struggles and discrimination that they faced, and also their drive to achieve success. In the second part of the episode, we'll consider why Black CPAs remain underrepresented in the profession, and what steps firms and educators can take to increase Black accountants' chances of success.

I'd like to start off by telling you a little more about our guests.

Theresa Hammond, Ph.D., is a professor of accounting at San Francisco State University. She's also the author of the book *A White-Collar Profession: African American Certified Public Accountants Since 1921*, for which she interviewed dozens of the first Black accountants to become CPAs. The motivation behind this project, she says, was to bring greater visibility to this often-overlooked facet of history.

**Theresa Hammond:** The reason I wrote the book, honestly, was I read this article about August Wilson, the playwright, and it said that his books were witness for Black people and news to White people. I remember thinking that's what I want my book to be. I wanted to honor the African Americans who really struggled against incredible barriers in order to become CPAs and were really pretty invisible because of the invisibility of our profession. No one really acknowledged their accomplishments.

And they would even say to me, "Hey, I just wanted a good job. I wasn't thinking I was making history."

**Vien:** Frank Ross was one of the first Black partners at KPMG, and is one of the

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going.

Those were some of the recollections I have. They were a child's recollection because I was 7 when we came over here.

And to this day, I still love sweets. My grandkids come to our house and they immediately look for the sweets because they know Grandpa is going to have sweets. That comes from my love of sugar cane, I guess, as a child.

**Vien:** Ruth Harris was the first Black female CPA in the state of Virginia. She was an accounting professor at Virginia Union University, a historically Black university in Richmond, for 48 years. She was also the founding director of the Sydney Lewis School of Business at that university. Harris names her older sister, Bernadine Coles Gines, as an inspiration. Bernadine Gines became the first Black female CPA in the state of New York.

**Ruth Harris:** Well, from the time that we were children, I always wanted to do everything my sister did. I wanted to go everywhere she went. And we had never been separated until she went to college. So when she went away to Virginia State, I cried for two days.

And it wasn't because I didn't want her to go. It was because I wanted to go, too. I wanted to do what she was doing. But two years later, I had that opportunity. So then when she passed the CPA Exam, I said, well, I guess I can do that, too. She was the valedictorian of her college graduating class and I said maybe I can do that, too. So she was always, her whole life, my inspiration. She was my role model. I wanted to be just like her.

**Vien:** A love for deciphering financial transactions and making them balance was what first drew her to accounting:

**Vien (interview):** What was it about accounting that appealed to you?

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balance. So I just kept working at it until it did. But I was just fascinated by the whole process.

**Vien (interview)** Did you know at that time, you wanted to be a CPA?

**Harris:** I kind of did. I had never heard of a CPA until after I went to college, but, of course, I learned about it during my accounting studies and then I knew I wanted to be one because that's the top of the line, so that was my ambition.

**Vien:** During the early- to mid-20th century Black people faced many barriers when pursuing careers in accounting. To start with, there were fewer opportunities to get a degree in accounting, as Theresa Hammond explains.

**Hammond:** There were educational barriers. Most HBCUs had no programs in accounting because there were no jobs for Black accountants. And white universities were mostly segregated, especially in the South, but even in the North. So it was difficult to get the required education.

**Vien:** Attaining CPA licensure was also a challenge for Black accountants, even those who were highly accomplished. Many states required CPA Exam candidates to have experience working at a CPA firm, but many firms refused to hire Black employees.

**Hammond:** The number one barrier was the experience requirement. Most of the firms, if any of the African Americans did land an interview with any of the firms, would say that clients wouldn't tolerate having an African American look at their books.

Most of the people I talked to had MBAs, often from prestigious schools like NYU or Columbia or Dartmouth. The first African American CPA had a master's degree from Dartmouth. But it was very hard to overcome the experience requirement.

**Vien:**The story of one Black CPA, Talmadge Tillman of North Carolina, illustrates

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employer, and the employer just put his head down on the desk and said, "You're a Negro. I can't hire you." So he did not get that job.

But he was undeterred. He got a detailed map of Los Angeles. He looked in the phone book, marked all the CPA firms in the phone book onto his map, and he walked for six weeks, knowing that somebody would hire him eventually if he visited every CPA firm that he could in the range he could cover in those six weeks. He did land a job with a Jewish-owned CPA firm that was based in New York.

**Vien:**Finding an accounting job, though, did not put an end to his struggles.

**Hammond:** He worked there for a year. He was an auditor. He got great experience. He liked the people he worked with. They seemed to appreciate him.

But then the managing partner returned from the Korean War, and he saw Tab at the office and there was also a secretary in the office named Linda. And the managing partner said, "It doesn't look good to have Negros in the office." And he fired them both by mail.

**Vien:**Tillman eventually did find a job at a small CPA firm, obtained CPA licensure, and also earned a doctorate.

**Hammond:** But he ended up teaching and then he got a Ph.D. at USC, and he became one of the first Black CPAs in Los Angeles.

He had a successful career teaching at Cal State University. A wonderful guy.

**Vien:**Many of the first Black CPAs got work experience with Black-owned firms. However, not many of these firms existed, and most of them were concentrated in a few cities, such as Chicago.

**Hammond:**By 1965, there were only 100 African American CPAs in the United States

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CPAs because there were really very, very few jobs available and work available as a CPA.

**Vien:**The Black-owned firms that did exist were extraordinarily influential. Mary T. Washington, the first Black female CPA in the U.S., helped many others up the ladder:

**Hammond:**Mary Washington in Chicago had gotten her CPA by getting her experience requirement met by working for the first Black CPA in Illinois. He hadn't had to need an experience requirement because in 1923 there wasn't an experience requirement in Illinois. You could then trace more than a quarter of the next 100 CPAs to Washington because she helped train them so they could get their CPAs.

Elmer Whiting in Ohio did similar work in Ohio and Jesse Blayton in Atlanta and Lucas Tucker in New York all attracted people from across the country. People who moved 500 miles to go work for one of the few Black CPAs in the United States.

**Vien:**Some Black accountants, faced with a lack of opportunities, became teachers or faculty. Ruth Harris had difficulty finding work as an accountant, so when she received an offer to teach at Virginia Union University, she accepted it.

**Harris:** When I finished my graduate work at NYU, I wanted to come back to Virginia. I hated living in New York.

And I was wondering what I was going to do when I got back here because I knew that there weren't any opportunities for me in the field in which I was interested. So while I was pondering this what am I going to do next, I received a telegram from the president of Virginia Union University, and in those days, the president did some of the recruiting for faculty.

So he said he would be in New York the following week, and he wanted to interview me because I had been highly recommended to him for a teaching position at



Virginia Union. So he came, and interviewed me, and offered me a position, and I

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And then there was a young man who was at Virginia State.

We had entered Virginia State the same time, but that was back during World War II, so at the end of our freshman year, he was drafted into the Army. When he came back, I was a senior, so I said, "Well, if I go to Richmond, I'll be 23 miles from Petersburg, and that's a lot closer than New York. That was in 1949 and we were married in September of '50. So that was one of my main reasons for wanting to get back to Virginia, also.

**Vien:** (*interview*) And you really came to enjoy teaching, didn't you?

**Harris:** Oh, I did. I loved it. I never thought about higher education as an alternative. I remember I had told one of my faculty members at Virginia State that I would starve to death before I would teach a day, but I had in mind high school and I didn't think I wanted to do that. But teaching at the college level was a lot of fun. I enjoyed it.

I really did. All of my 48 years, I enjoyed it.

**Vien:** Harris took the CPA Exam in 1963, as she wanted to set a good example for her students and prove to them it was possible. However, even the process of taking the CPA Exam offered additional hurdles.

**Hammond:** Several Southern states didn't even allow African Americans to sit for the exam or held it at hotels that didn't allow African Americans to enter. Several of the state societies didn't admit African Americans until the late 1960s, early 1970s. They held segregated professional meetings.

**Vien:** While taking the exam, Ruth encountered some of the roadblocks Theresa described.

**Harris:** When I applied to sit for the CPA Exam, all of the applicants received letters

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So I called the office of the State Board of Accountancy because they're right here in Richmond, where I was, so I told them why I was calling. And I was met with complete silence, and after the phone was passed along to two or three different people, I finally got to speak directly with the chairman of the board. And when I explained to him why I was calling, he said, "Well, I'm very sorry, but there's no place that you can stay in Virginia Beach." So I said, "Well, can you help me find a place nearby?" And he said, "We don't know of any places nearby where you can stay. So you're on your own." So I knew nothing about Norfolk, which is the nearest city to Virginia Beach. I knew nothing about Virginia Beach. So I had to ask around to all of my friends and acquaintances and say, "Do you know anything about Norfolk? Do you know any place in Norfolk I can stay?" So I was finally referred to a place where I could stay in Norfolk and I did, but I had to commute. I had to drive over to Virginia Beach in the morning and come back in the evening, and everybody else just walked across the street or a block or two and they were at the site of the exam.

So all during the exam, individual members of the State Board of Accountancy stopped by my desk to apologize to me, and that was really the last thing I wanted at that particular time because, as you know, the exam is timed. It was in those days, it was timed, and it was totally different then. But the exam was timed and I needed to have all the time that I could get. I didn't appreciate the fact that they kept interrupting me.

**Vien:**In earning her licensure, Ruth became an inspiration to her students, many of whom went on to achieve remarkable success.

**Harris:** Another thing is that I had the pleasure of teaching two of the first 100 Black CPAs, so I was proud of their accomplishments and I thought that I had played just a little part in helping them get where they were.



Let's see. What else? I think I was very proud of having inspired a generation of

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to affect every aspect of American society, the accounting profession included. Firms started hiring more Black accountants.

**Hammond:** Well, the Civil Rights Movement was the main change. The grassroots movement across the country that people were seeing on television really changed the majority's minds about the way African Americans were marginalized in our society and how they should have access to different types of jobs. And it started out with lower-level jobs, but eventually there was more attention even to white-collar jobs and that's when the CPA firms started offering African Americans jobs.

In addition for the Black CPA firms, the Great Society programs that Lyndon Johnson advocated provided a lot more clients and so, as I mentioned earlier, a lot of Black CPAs in the '40s and '50s just didn't have enough clients to work full time. But the Great Society programs really led to a burgeoning not-for-profit industry in the country, and a lot of the African American CPAs found full time work auditing and providing tax work for those major organizations.

Between 1963 and 1968, the number of HBCUs that offered accounting majors went from seven to 24. Also, a lot of the majority white institutions started admitting African Americans. And at the time, several states and municipalities started asking for certain percentage of the minority-owned businesses for all their contracts. So a lot of the small, Black-owned firms ended up doing joint venture audits with Ernst & Young and other major firms.

**Vien:** Frank Ross was one of the Black accountants who was hired by a major firm at this time. After graduating from college, he wanted to work for Emsar Bradford, a CPA and faculty member who had inspired him. Bradford encouraged him to think bigger.

**Ross:** When I graduated, most of the major accounting firms had just started hiring

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want to work for you.”

He immediately looked at me like I was crazy and immediately shot back and said, “Frank, you’re not smart enough to come and work for me. You need to go to work for one of those big boys downtown. And then after you get some experience with them, come and look me up. Maybe then I’ll think you’re ready for an offer, but right now, go work for those firms downtown.”

What he was telling me is, “You’re stupid. Take advantage of the opportunity you have. That’s an opportunity that didn’t exist for my generation. It’s starting to open up for you. You go take it,” type of a thing. So I do remember that.

**Vien:**An anti-discrimination resolution that was passed in 1969 also had a considerable impact upon the profession.

**Hammond:** In 1965, Hugh McKee, who was on the AICPA Council, he represented Alaska but he was originally from Mississippi, he introduced a resolution to condemn discrimination. He didn’t even get a second. No one seconded his resolution in 1965.

So in 1969 it was reintroduced. The big question is what happened in those four years? Well, Martin Luther King had just been murdered in 1968. That had a huge impact across the country in many, many professions. Lots of attention was drawn to discrimination as a result of that murder. And in addition, there were lots of lawsuits that had been filed, especially in states. The New York Division of Human Rights was investigating the Big Eight as well as other white-collar professions starting in 1968. So I think that was the main reason that in 1969 it did pass.

And the impact it had was enormous. In fact, I served on the committee that it created. It created a committee for recruitment for disadvantaged groups that later

became the Minority Initiatives Committee. There was a lot of support for the

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Association of Black Accountants, partly out of a desire to help Black accountants thrive:

**Ross:**When we formed NABA, I was probably a supervising senior on the verge of going into the management group, so I was still a staff accountant. What we started to see, all the major firms that had headquarter offices in New York City were all sued by the New York City Department of Human Rights.

They basically settled the lawsuit by agreeing to increase the number of Blacks that they were hiring. As a result, they started looking hard trying to find Black accounting graduates. As a result, a lot of them started going to some of the HBCUs in the South.

They would bring to New York City, to Chicago, to Philadelphia, to some of the large cities, individuals from some of these schools that grew up in a rural neighborhood, went to school in a very close rural neighborhood, and bringing them to this big city and having them compete with individuals like in New York that went to Baruch, NYU, some of the Ivy League schools, Columbia and grew up, socialized, lived in and around New York City.

So all of a sudden, there were a few of us Blacks in the profession in New York at that time. Each of the firms may have had three or four, five.

So we decided, let's get together ourselves, and let's see if we can do anything to come up with some programs that we who lived in this area and grew up in this area can really mentor, take them under our wings, and try to help them adjust. And therefore they will have a more successful career.

That was really what prompted us to start the NABA. It wasn't anything — we weren't thinking of doing anything great. It was just there was a problem.

We understand that you can't do anything, but we can do something, so let's get

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Ross: I remember the excitement of going to my first partners' meeting. There was a Black manager who was working in one of the professional practice groups for Peat Marwick. He was from the West Coast San Francisco office and he was on a rotational assignment. When he heard I was partner, he got excited and all this.

He saw my excitement of going to the partners' meeting, etc. Then when I came back, I didn't want to talk about it.

That experience was going to the partners' meeting and having a group of partners at the various social events that you would go to — the cocktail hour, receptions — reaching out to me, calling me all sorts of names that you could think of — every racial name in the book that you could think of — and they're all having fun calling me these names.

I realized that they're probably trying to get me — because I do have a little temper — I think they were trying to get me to explode and therefore I shouldn't be a partner and all this. But I kept my temper. I kept it in. I did not let them know how I felt but it really made me start thinking about am I making the right decision and that sort of thing.

The thing that kept me going, which is positive, is as I look around and I think who were the individuals either calling the names — there were only a few — but the other partners around those individuals that were having fun laughing and thinking it was funny, no New York office partner — I did not see any New York office partner. I think that made a difference because those are the individuals that one, put me up for partner.

Those are the individuals that I will work for and with, etc. That sort of made me swallow hard and just let it go over my head and try to forget it.

**Vien:** Frank went on to have a notable career, working for Peat Marwick, which later

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recognized by the state society of CPAs. I attended a seminar at the University of Virginia. There were 74 white males and me. Very interesting, because there were very few females in accounting, at that time, too, of any color. It just wasn't considered to be a profession for women. It was commonly thought of as something that men did.

But anyway, I attended this conference, and at lunchtime, there were about eight of us at our table, and everybody at the table was talking about this big event that was coming up in Richmond, Virginia, in a few weeks. And it was for all accounting faculty for every college in Virginia.

And this was an annual event. They had continuing professional education in the morning and then they had a big dinner to which their spouses were also invited in the evening. And I sat there and listened to them talk about it and they were so excited about it. And finally, I said, "Well, I've been an accounting educator in the state of Virginia for 14 years and nobody ever told me about this and I've never been invited."

So everything got quiet, and then finally, one of the deans spoke up and said, "I will see that you get an invitation." And that year, Virginia Union's faculty was invited, and all the other HBCUs received invitations. And it was at that point, I realized that if you don't speak up for yourself, nobody is going to ever change anything.

So I didn't think that they had intentionally done this to insult us or to hurt us in some way, but I had the feeling that we just didn't exist, as far as they were concerned. So I felt like it was time for them to realize that we did exist and that we had talent, too.

**Vien:**Black CPAs have made remarkable progress since that time. Additionally, firms are now aware of the importance of diversity and inclusion, and many have

launched initiatives to recruit and support employees from varied backgrounds.

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