

*A White-Collar Profession: African American Public Accountants Since 1921.* By *Theresa A. Hammond*. Chapel Hill: University of North Carolina Press, 2002. xii + 216. Index, notes, bibliography, illustrations, photographs. Cloth, \$39.95; paper, \$16.95. ISBN: cloth 0-807-82708-8; paper 0-807-85377-1.

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In 1928, when Jesse B. Blayton Sr. secured licensure as a certified public accountant (CPA), he became only the fourth African American in the United States to achieve this elite status within the accounting profession, joining a group of African American “firsters” that, by the end of the 1930s, numbered only eight (p. 8). As the best known among African American CPAs of that era, Blayton subsequently inspired and encouraged other African Americans, including many of his students at Atlanta University, to seek CPA credentials, in spite of the obstacles and barriers they could expect to encounter within the profession. The encouragement and support of Blayton and the other “firsters” notwithstanding, by 1965—fully twenty-five years later—the number of black CPAs had risen only to one hundred.

In *A White-Collar Profession: African American Certified Public Accountants Since 1921*, Theresa A. Hammond depicts the inhospitable environment and numerous barriers encountered by African Americans seeking admittance into the CPA profession. At the center of Hammond’s account are the personal experiences of the pioneering African American men and women who broke through the bolted doors of the accounting profession to acquire CPA credentials. Well-researched and capturing superbly the texture of the social, political, and economic circumstances of the times, the study provides a valuable perspective on the exclusivity of the accounting field and delineates the struggles, efforts, and persistence of African Americans who sought to reach the pinnacle of the profession and to achieve their sometimes long-deferred dreams of becoming certified public accountants.

Dominated by a handful of firms and labeled “the whitest profession,” certified public accounting is described as “the least diverse of the major professions” (p. 2). Hammond points out that “by the end of the twentieth century, there were 400,000 CPAs in the United States, less than 1 percent of whom were African Americans” (p. 4). Along with the challenges they encountered in gaining access to universities that offered appropriate training and their inability to secure opportunities to sit for the requisite state examinations, the apprenticeship, or experience requirement, adopted by most states represented the primary barrier facing African Americans. Applicants generally met the experience requirement by working for a specified

period in the employ of a licensed CPA. As few white firms were willing to hire and train African Americans, this requirement proved to be an almost insurmountable hurdle to obtaining a license. With few exceptions, the earliest African American CPAs met the experience requirement by working with other African Americans, which usually meant having to move to a northern city like Chicago, where half of the fourteen black CPAs in the country resided at the end of World War II.

The glimpses into the personal experiences of the first African American certified public accountants offer rich insights into the motivations of early African American professionals and reveal the daunting impact of racial exclusion on their lives and careers. From 1921, when John W. Cromwell Jr., a Dartmouth graduate and member of one of the leading African American families, became the first African American certified public accountant, African Americans interested in the profession appeared to have appropriate, even exemplary, credentials but generally lacked opportunities to acquire certification. Prohibited from sitting for the CPA examination in Washington, D. C., where he worked as a high school mathematics teacher, Cromwell had to travel to New Hampshire, where he had attended college and where CPA legislation had not yet been enacted, to acquire certification. In the case of Theodora Rutherford, the first African American to earn a master's degree in accounting at Columbia University, the goal of becoming a CPA seemed nearly impossible to achieve. Rutherford graduated summa cum laude from Howard University in 1923 at the age of nineteen, earning a graduate degree at Columbia the next year, but, despite her outstanding educational credentials, she could not get a job in a CPA firm in New York City or in West Virginia, where she finally joined the faculty of West Virginia State College. It was not until 1960, thirty-six years later, when West Virginia modified its regulations to allow a graduate degree to substitute for the experience requirement, that Rutherford earned CPA licensure, becoming the first African American to do so in West Virginia and the fifty-eighth in the country.

In closing the elite accounting profession to African Americans, white owners of CPA firms generally denied personal prejudice but claimed that their clients would not tolerate the presence of black CPAs in their offices. Even as they acknowledged discrimination in the profession and reported findings indicating that “the under-representation of African Americans among CPAs was much worse than in other professions, including law and medicine,” publications in the accounting field concluded that the discrimination was the result of “oversight and indifference” rather than a matter of “deliberate hostility” (p. 83). Accounting firms did not hire African Americans until the 1960s, when civil rights groups, along with the American Institute of CPAs (AICPA), called for efforts to integrate the profession. In 1961, Robert E.

Hill's selection for employment with Arthur Young, one of the "Big Eight" firms, signaled a breakthrough in the segregated field, and, by the end of the decade, other white-owned firms were hiring African Americans. In the wake of the Civil Rights Act of 1964, and as a result of efforts to overcome negative publicity about the profession's small sample of African American employees, recruitment of African Americans dramatically increased, beginning in the 1970s. As an indication of the growth in black employment, an AICPA survey, "revealed that 60 of the nation's largest firms employed 197 African American accountants in 1969 and 700 in 1970" (p. 86).

This period of increasing diversity was short lived, however, as the 1980s saw a significant reversal of efforts to expand employment opportunities for African Americans in CPA firms. Hammond attributes this reversal to the 1978 *Bakke* decision and to an escalating backlash against affirmative action, a rising national fatigue with civil rights and black nationalism, the reversal of progressive legislation of the 1960s and 1970s under the Reagan administration, the elimination of incentives for black employment, as well as several other events—all of which removed outside pressures on firms to pursue minority recruitment or to retain minorities in the profession. She concludes that, in the post-Reagan era, African American participation in the CPA profession has generally stagnated, remaining largely at the level of the late 1980s, with CPAs falling "to the lowest level of African American representation in the professional workforce" (p. 137).

Readers of *A White-Collar Profession* will learn a good deal about the efforts of African Americans to gain a foothold in the elite professions and to secure a place in the mainstream of American society. While the study's focus is on the accounting profession and the peculiar barriers that impeded the ability of African Americans to become certified public accountants, it also offers valuable insights into the social, political, and legal determinants of career choices and job advancement. The study explores related issues as well, including racial self-help and leadership, African American economic and business developments, the role of historically black colleges and universities in providing educational and employment opportunities, and the impact of civil rights activism and federal initiatives and policies on black advancement in the professions. This study is greatly enriched by Hammond's personal interviews with more than thirty of the first one hundred African American CPAs. *A White-Collar Profession* is an important book that will undoubtedly stand for many years as the primary resource on the participation of African Americans in accounting during the twentieth century

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