A comparison of accounting faculty profiles at HBCUs to Non-HBCUs

Edward C. Randle
Winthrop University

Bobbie Daniels
Jackson State University

Lydia Didia
Pennsylvania State University at Harrisburg

ABSTRACT

This study seeks to document whether the profiles of faculty at HBCUs are similar to faculty at non HBCUs. The researchers analyze the data using the $\chi 2$ test of independence to make direct comparisons of profile data between faculty at HBCUs and non HBCUs and within each institution type by gender. The findings suggest that faculty profiles at HBCUs and non HBCUs are nearly identical.

The research shows that the highest degree earned, professional certification, and teach/research interest ratio is similar for faculty at HBCUs and non-HBCUs. Meanwhile, the academic professor ranking shows that the percentage of HBCU faculty is higher than of non-HBCUs and that 38% of HBCU faculty received their highest degree before 1990 in comparison to the 29.3% of the non-HBCU faculty. These findings suggest that HBCU schools are not attracting younger graduates in comparison to non-HBCU schools. Given that there are anticipated shortages of accounting faculty, rate of retirements and salary inversion, this information should be of interest to faculty and administrators for budgeting and those seeking to employ accounting faculty. This research provides insight to students who are considering entering into the profession and help project the future demand for accounting faculty at HBCUs.

Keywords: Accounting faculty, HBCUs, non-HBCUs

INTRODUCTION

The authors examined the composition of the faculty at both HBCUs and non-HBCUs and compared them based on gender, academic ranking, highest degree earned, the year the highest degree was received, professional certification, and teaching/research interest. Colleges are ranked using graduation rate, first-year retention, and salary upon graduation. HBCUs fall behind in these measures. Thus, resulting in a negative portrayal of HBCUs. HBCUs comprise of approximately 21% of all baccalaureate degrees (Owens et al. 2012). Considering only 24 HBCUs offered accounting as a major by 1968, (Hammond, 2002; Robinson-Backmon & Weisenfeld, 2002) and continued insistence on academic parity for HBCUs ,we feel this is an important investigation (G. Bush, 1989; G. W. Bush, 2002; e.g., Carter, 1980; Clinton, 1993; Obama, 2010; Reagan, 1981; Trump, 2017a).

The authors were able to examine and compare the characteristics of the accounting faculty at HBCUs versus non-HBCUs. Using the Chi-Square test of independence, which will be referred to as the $\chi 2$ test of independence throughout the remainder of the text, allowed for a direct comparison of profile data between faculty at HBCUs, non-HBCUs, and within each institution type by gender. The results indicate that the ratio of women obtaining the full professor ranking is relatively low in both HBCUs and non-HBCUs. Although women are the majority of students graduating, there is still a lack of women in the top positions, even in academia. The academic ranking shows that the percentage of faculty at HBCUs, who is an associate professor, is higher than the faculty at non-HBCUs. The percentage of faculty that are full professors are higher at non-HBCU schools. The results also show that 38% of the faculty at HBCU received their highest degree before 1990 compared to 29.3% of the faculty at non-HBCU. These findings suggest that HBCU schools are not attracting younger graduates in comparison to non-HBCU schools. For the highest degree earned, professional certification, and teaching/research interest, the ratio is similar for faculty at HBCUs and their counterparts.

The purpose of this study is to examine and compare the profiles of the accounting faculty at HBCU and non-HBCUs. Since HBCUs are deemed lower-ranked institutions (e.g., Baldwin, Lightbody, Brown, & Trinkle, 2012), knowledge of the profile of accounting faculty at HBCUs is of interest to students, faculty, and administration. We document similarities and differences in the variables examined and made suggestions for HBCU administrators. This document will further explore the two research questions and how the methodologies used provided us with our results.

RESEARCH QUESTIONS

There is substantial research examining various facets of accounting faculty, primarily focusing on research productivity. (e.g., Dwyer, 1994; Fogarty & Ruhl, 1997; Glover, Prawitt, & Wood, 2006; Hasselback & Reinstein, 1995; Maranto & Streuly, 1994; Kerr, Simkin and Mason 2009). Early studies of accounting faculty profiles focused primarily on gender issues concentrating on (1) absence (presence) of differences in publication output, (2) promotion, and (3) hiring. (Carolfi & Pillsbury, 1996; A. B. Collins, Parrish, & Collins, 1998; D. L. Collins, Reitenga, Collins, & Lane, 2000; e.g., Dwyer, 1994; Omundson & Mann, 1994; Rama, Raghunandan, Logan, & Barkman, 1997; Streuly & Maranto, 1994). In a case study completed by Dwyer (1994), he found that women have lower publications in academic journals after the completion of their doctoral education. Considering the differences in research output in

academic journals (e.g., Streuly & Maranto, 1994), the citations of male faculty vs. female faculty was comparable[1], but interestingly, gender was associated with academic rank, suggesting that men were more likely to have a higher academic rank than women (Dwyer, 1994). However, there is evidence that suggests that the average publication output of women and men is similar, and thus, the differentiation in promotion outcomes is not attributable to this factor (Omundson & Mann, 1994). The focus of this paper is not on research productivity; rather, the five variables mention above. By utilizing the primary profile created, the authors pose the following two questions:

1) What is the profile of accounting faculty in the US?
2) Are the accounting faculty profiles at HBCUs different than those of non-HBCUs?

METHODOLOGY

The researcher collected data on profiles for faculty from HBCUs and non HBCUs. Data for this study was derived from the 2016 - 2017 Accounting Faculty Directory edited by Hasselback (2017) and the schools' directory. Hasselback directory contains information about accounting faculty members employed by institutions both within and outside of the United States; however, for concision purposes, we did not include schools outside the U.S. The authors used a modified random sampling to select 1,117 accounting faculty from non-HBCU schools and gathered information about those members from Hasselbacks' directory.

Table 1 shows the list of the HBCU schools included in this study. This list does not include all the 105 recognized HBCUs (Valerie Rawlston Wilson, 2007). Some schools are excluded due to incomplete profiles, and missing data (i.e., Google search, review of the school website, LinkedIn search). We obtained complete information for 155 faculty positions from HBCUs.

The information collected pertaining to the ranking and date of graduation was collected from Hasselback directory and the information on certification, research interest, and gender were retrieved from the schools' website. Images of the faculty were downloaded via the website, and for those who did not have an image on the website, the images were retrieved from google or LinkedIn.

[1] Dwyer (1994) explains that the research impact of male and female faculty is equivalent even with the differences in research output

RESULTS AND DISCUSSION

Profile of all Accounting Faculty

The un-tabulated profile of the selected sample shows that the total sample for the HBCUs and non-HBCUs is 1,272, of which 62% (787) are male and 38% (485) are female. The table shows that 27% of the faculty are full professors, 29% are associate professors, 27% are assistant, and 17% are classified as others. The faculty are evenly distributed amongst full, associate, and assistant professors.

Profile of faculty in HBCU versus non-HBCU

Table 2 provides information comparing the faculty at HBCUs versus non-HBCUs. There are 155 HBCU faculty members included in this study, of which 58.1% (90) are male and 41.9% (65) are female. Regarding the rank of these professors, 21.9% are full Professors, 38.1% are associate professors, 27.7% are assistant professors, and 12.3% hold other ranks. There are 1,117 accounting professors from non-HBCUs, of which 62.4% (697) are male, and 37.6% (420) are female. For the non-HBCU accounting faculty, 27.4% are full professors, 27.4% are associate professors, 27.0% are assistant professors, and 18.2 % hold other ranks.

For all tests, the researchers use the likelihood ratio to determine possible differences between HBCUs and non-HBCUs and measure the strength of the association using Cramer's V (Field, 2009; McHugh, 2013). The likelihood ratio is an alternative to Pearson's chi-square and is the preferred method when samples are small. For consistency, the researchers use the likelihood ratio for all tests, which is robust for violations of the assumptions of Pearson's chi-square (Field, 2009; McHugh, 2013).

Based on the tabulated data for all faculty (Table 2: Panel A), there is a significant association between the type of institution (HBCU or Non -HBCU) and the academic rank of accounting faculty $\chi 2$ (3) = 9.599. p = 0.022, Cramer's V = 0.087. For all faculty, a higher percentage of HBCU faculty are at the associate professor rank, while equivalent numbers of faculty are ranked as full or associate professors for non-HBCUs.

For male faculty (Table 2: Panel B), there is a significant association between the type of institution and the academic rank of male accounting faculty $\chi 2(3) = 8.185$, p=0.042, Cramer's V = 0.102. Regarding male faculty at HBCUs, a higher percentage of faculty are at the associate professor rank, while a higher percentage of male faculty are at the full professor rank for non-HBCUs.

For female faculty (Table 2: Panel C), data suggests there is no association between the type of institution and the academic rank of female accounting faculty $\chi 2$ (3) = 2.255, p=0.521. For HBCUs, the highest percentage of female accounting faculty are at the associate professor rank. Therefore, there is an equivalent percentage across assistant professors as well. The result further shows that for both the HBCU and Non-HBCU schools, the percentage of women that attained the full professor rank (15.4 and 16.0 respectively) is lower than the percentage of the male that attained the full professor rank. The lack of women at the professor rank supports AICPA report that despite women being a majority in the graduating accounting classes, there is still a lag in the upper positions for women.

The researchers conducted supplemental analysis[2] in isolation for each institution type (HBCU or Non -HBCU) and gender (male or female) to find if there is an association. For HBCU faculty, supplemental findings suggest there is no association between academic rank and gender $\chi 2$ (3) = 5.867, p = 0.118. Whereas for Non -HBCU universities, supplemental results suggest there is a salient association between academic rank and gender, $\chi 2$ (3) = 55.183, p < 0.001, Cramer's V = 0.218.[3]

Highest Degree Earned by Accounting Faculty for HBCUs and Non-HBCUs

This research presents the highest degree earned by the accounting faculty in both HBCU and non-HBCU. For the HBCU, 77.4% have a Ph.D. or equivalent and 22.6% has a master's degree. While for the non-HBCU, 78.2% has Ph.D. or equivalent, 21.4% has masters, and 0.4% has others. There is no association between the distribution of the highest degree earned and the type of school (HBCU vs. Non -HBCU), χ^2 (2) = 1.396, p = 0.498, Cramer's V = n.a. (Table 3: Panel A). The researcher also examine and find comparable results for male faculty, χ^2 (2) = 1.135, p = 0.567, Cramer's V = n.a (Table 3: Panel B) and female faculty, χ^2 (2) = 0.313, p = 0.855, Cramer's V = n.a (Table 3: Panel C).

Supplemental analysis of the highest degree earned between male and female HBCU faculty similarly finds there is no association between the distribution of the highest degree earned and gender, χ^2 (1) = 1.207[4], p = 0.272, phi = n.a.; however, for non -HBCU male and female faculty, there is a significant association between the highest degree earned and gender, χ^2 (2) = 20.637, p < 0.001, Cramer's V = 0.137.

The finding of a significant association between faculty gender and highest degree earned at non -HBCUs is consistent with the findings of Flynn et al., (2015).

Graduation Year of Accounting Faculty

The authors examine when accounting faculty received their highest degrees in Table 4. The time the degree was received was stratified in 10-year intervals. The authors make this inference by comparing the faculty receiving their terminal degree before and after 1990. The result shows that 38% of the faculty at HBCU received their highest degree before 1990 and 29.3 of the faculty at Non-HBCU received their highest degree before 1990. An examination of the association of institution type (HBCU vs. Non -HBCU) and when the highest degree was received suggests there is an association between these variables, χ^2 (6) = 14.302, p = 0.026, Cramer's V = 0.108. Although the time after 2010 does not include an entire 10-year interval because, at the time of data collection, the latest year was 2017, we believe *a priori* that fewer terminally degreed accounting faculty are choosing to seek employment with HBCUs as compared to Non -HBCUs.

Among male faculty (Table 4: Panel B), there was no association between when the highest degree was received and institution type, χ^2 (6) = 9.085, p = 0.169, Cramer's V = n.a. However, among female faculty (Table 4: Panel C), there is an association between institution type and when the highest degree was received, χ^2 (6) = 21.457, p = 0.002, Cramer's V = 0.226.

[2] The additional analysis is un-tabulated.
[3] Additional analysis that examined whether there was an association between institution type and gender found evidence suggesting there is no association between institution type and gender $\chi 2$ (1) = 1.073, p=0.300.
[4] The resultant contingency table is a 2 × 2 table thus we use Yates correction for continuity (Pallant, 2010).

Professional Certifications held by Accounting Professors

Table 5 shows that the CPA is the most held certification amongst the faculty for both HBCU and non-HBCU. The researchers investigate whether there is an association between the professional certifications held by accounting faculty at HBCU institutions vs. non -HBCU institutions. The findings (Table 6: Panel A) suggest that there is no association between the professional certifications held by accounting faculty at an HBCU vs. a non -HBCU, χ^2 (5) = 2.650, p = 0.754, Cramer's V = n.a. The analysis also find no association for both male faculty (Table 5: Panel B), χ^2 (5) = 5.618, p = 0.345, Cramer's V = n.a., and female faculty (Table 5: Panel C), χ^2 (4) = 1.362, p = 0.851, Cramer's V = n.a.
The authors interpret this finding and the subsequent findings from Table 5 as evidence that the professional certifications held by accounting faculty at HBCUs vs. non -HBCUs are similar across the institution types.

Teaching and Research Interest of Accounting Faculty

Table 6 shows that financial and managerial are the top teaching and research interests for both HBCU and non-HBCU accounting faculty. Managerial and auditing ranked second and third for both HBCU and non-HBCU. This finding is consistent across institution type (HBCU vs. Non -HBCU) and gender. In Table 6: Panel A the evidence suggests there is no association between the teaching and research interest of faculty at an HBCU vs. a Non -HBCU, χ^2 (26) = 32.509, p = 0.177, Cramer's V = n.a.

The researchers further examine the teaching and research interests of HBCUs vs. non -HBCUs by gender. Beginning with male faculty (Table 6: Panel B), this analysis find that financial accounting is the top research interest for men in both HBCU and non-HBCU. This is followed by managerial for both institution types. Some of the differences are (i) auditing is ranked third for HBCU and ranked fourth for non-HBCU. (ii) tax is ranked sixth for HBCU and third for non-HBCU. Overall, the result shows a marginally significant association, χ^2 (26) = 37.247, p = 0.071, Cramer's V = 0.138 for male and research interest in both institution type.

For female faculty (Table 7: Panel C), Financial accounting, managerial, and auditing are the three top research and teaching for both institution types. Though, there are slight variations in the ranking of teaching and research interest for both institutions, we find no association, χ^2 (24) = 22.510, p = 0.549, Cramer's V = n.a.

In addition to the tabulated results in Table 6, the researcher also examine if there is an association by gender for non-HBCU accounting faculty. The results suggest there is no association between gender and teaching and research interests for non-HBCU accounting faculty, χ2 (26) = 23.699, p = 0.593, Cramer's V = n.a. The researchers examine this same phenomenon for HBCU faculty and find a marginally significant association between gender and teaching and research interest, χ^2 (22) = 33.087, p = 0.061, Cramer's V = 0.276. Overall, the result shows that the research interest for faculty are similar across institution types.

CONCLUSION

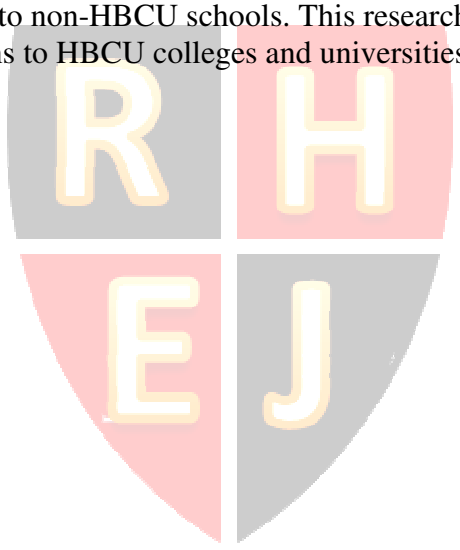
LeMelle (2002) examines the genesis of HBCUs, as well as dealing with contemporary views of their continued existence. The formation of HBCUs was based on the establishment of a

tiered education structure, with HBCUs holding a position in the lower tier. Contemporary views of their existence range from being an important educational institution (e.g., Trump, 2017b) to views insisting that they have outlived their time.

This study was designed to examine the academic and personal characteristics of accounting faculty members at HBCUs v. non-HBCUS. The data was collected from various variables from the 2016-2017 academic year as a means of constructing the professional profile of the typical accounting professor teaching at an HBCU. This study find that the typical HBCU accounting professor is male with a Ph.D. earned 1990 – 1999. This accounting professor more than likely is a licensed CPA having a research and teaching interest in financial and managerial accounting.

The result suggests that HBCUs are not attracting newer graduates which could increase the already shortage of accounting faculty. The administrators may look at factors including work-life balance as a selling point for attracting new faculty. As also observed in the results, the associate professors are promoted to full at a lower rate when compared to the non-HBCU school. The administrators must encourage faculty and provide them with the required resources to move up to a full professor.

The ratio of the highest degree earned, and professional certification obtained by the HBCU faculty are comparable to non-HBCU schools. This research provides insights for parents and students seeking admissions to HBCU colleges and universities.



REFERENCES

American Accounting Association. (2008, February 19). *Accounting Faculty in U.S. Colleges and Universities: Status and Trends, 1993–2004*. Retrieved from http://aaahq.org/Portals/0/documents/resources/AccountingFacultyUSCollegesUniv.pdf

Annisette, M. (2003). The colour of accountancy: Examining the salience of race in a professionalisation project. *Accounting, Organizations and Society*, *28*(7), 639–674. https://doi.org/10.1016/S0361-3682(02)00030-2

Baldwin, A. A., Lightbody, M. G., Brown, C. E., & Trinkle, B. S. (2012). Twenty years of minority PhDs in accounting: Signs of success and segregation. *Critical Perspectives on Accounting*, *23*(4/5), 298–311. Retrieved from http://ezproxy.mc.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=77417213&site=ehost-live

Bush, G. (1989, April 28). George Bush: Executive Order 12677—Historically Black Colleges and Universities. Retrieved May 30, 2018, from http://www.presidency.ucsb.edu/ws/index.php?pid=23526

Bush, G. W. (2002, February 12). George W. Bush: Executive Order 13256—Presidents Board of Advisors on Historically Black Colleges and Universities. Retrieved May 30, 2018, from http://www.presidency.ucsb.edu/ws/?pid=61353

Carolfi, I. A., & Pillsbury, C. M. (1996). The hiring of women in accounting academia. *Journal of Education for Business*, *71*(3), 151. Retrieved from http://ezproxy.mc.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=9604164524&site=ehost-live

Carter, J. (1980, August 8). Jimmy Carter: Executive Order 12232—Historically Black Colleges and Universities. Retrieved May 30, 2018, from http://www.presidency.ucsb.edu/ws/?pid=44892

Clinton, W. J. (1993, November 1). William J. Clinton: Executive Order 12876—Historically Black Colleges and Universities. Retrieved May 30, 2018, from http://www.presidency.ucsb.edu/ws/index.php?pid=61569&st=12876&st1=

Collins, A. B., Parrish, B. K., & Collins, D. L. (1998). Gender and the Tenure Track: Some Survey Evidence. *Issues in Accounting Education*, *13*(2), 277. Retrieved from http://ezproxy.mc.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=6621488&site=ehost-live

Collins, D. L., Reitenga, A., Collins, A. B., & Lane, S. (2000). "Glass Walls" in Academic Accounting? The Role of Gender in Initial Employment Position. *Issues in Accounting Education*, *15*(3), 372–391. Retrieved from http://ezproxy.mc.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=3538904&site=ehost-live

Curtin, M. A., & Gasman, M. (2003). Historically Black College MBA Programs: Prestige, Rankings, and the Meaning of Success. *Journal of Education for Business*, *79*(2), 79–84. https://doi.org/10.1080/08832320309599093

Dwyer, P. D. (1994). Gender Differences in the Scholarly Activities of Accounting Academics: An Empirical Investigation. *Issues in Accounting Education*, *9*(2), 231. Retrieved from http://ezproxy.mc.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=9605235174&site=ehost-live

Field, A. P. (2009). *Discovering statistics using SPSS: And sex, drugs and rock "n" roll* (3rd ed). Los Angeles: SAGE Publications.

Flynn, P. M., Cavanagh, K. V., & Bilimoria, D. (2015, March 1). Closing the Gender Gap. Retrieved July 14, 2005, from https://bized.aacsb.edu/articles/2015/03/closing-the-gender-gap

Fogarty, T. J., & Ruhl, J. M. (1997). Institutional antecedents of accounting faculty research productivity: A LISREL study of the" best and brightest". *Issues in Accounting Education*, *12*(1), 27.

Glover, S. M., Prawitt, D. F., & Wood, D. A. (2006). Publication records of faculty promoted at the top 75 accounting research programs. *Issues in Accounting Education*, *21*(3), 195–218.

Hammond, T. D. (1997). From complete exclusion to minimal inclusion: African Americans and the public accounting industry, 1965–1988. *Accounting, Organizations and Society*, *22*(1), 29–53. https://doi.org/10.1016/0361-3682(95)00047-X

Hammond, T. A. (2002). *A White-Collar Profession African American Certified Public Accountants since 1921*. Chapel Hill NC: University of North Carolina Press.

Hasselback, J. R. (2004). *Accounting Faculty Directory: Prentice Hall 2004-2005*. New Jersey: Pearson Prentice Hall.

Hasselback, J. R. (2017). *Accounting directory 2016-2017*. Boston: Pearson.

Hasselback, J. R., & Reinstein, A. (1995). A proposal for measuring scholarly productivity of accounting faculty. *Issues in Accounting Education*, *10*(2), 269.

Kamath, R. R., Meier, H. H., & Thomas, E. G. (2009). Characteristics of accounting faculty in the US. *American Journal of Business Education*, *2*(3), 1.

LeMelle, T. J. (2002). The Hbcu: Yesterday, Today, and Tomorrow. *Education*, *123*(1), 190. Retrieved from http://ezproxy.mc.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=ehh&AN=7717422&site=ehost-live

Maranto, C. L., & Streuly, C. A. (1994). The determinants of accounting professors' publishing productivity—the early career. *Contemporary Accounting Research*, *10*(2), 387–407. https://doi.org/10.1111/j.1911-3846.1994.tb00399.x

McHugh, M. L. (2013). The chi-square test of independence. *Biochemia Medica*, *23*(2), 143–149.

Milano, B. J. (2005). The PhD Project: Filling the Academic Pipeline with Minority Professors. *Diversity Factor*, *13*(3), 30–33. Retrieved from http://ezproxy.mc.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=aph&AN=17872495&site=ehost-live

Obama, B. (2010, February 26). Barack Obama: Executive Order 13532—Promoting Excellence, Innovation, and Sustainability at Historically Black Colleges and Universities. Retrieved May 30, 2018, from http://www.presidency.ucsb.edu/ws/index.php?pid=87608&st=13532&st1=

Omundson, J. S., & Mann, G. J. (1994). Publication productivity and promotion of accounting faculty women: A comparative study. *Journal of Education for Business*, *70*(1), 17. Retrieved from

http://ezproxy.mc.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=9411072549&site=ehost-live

Owens, E. W., Shelton, A. J., Bloom, C. M., & Cavil, J. K. (2012). The significance of HBCUs to the production of STEM graduates: Answering the call. *The Journal of Educational Foundations*, *26*(3/4), 33.

Pallant, J. (2010). *SPSS Survival Manual* (4th ed.). Australia: Open University Press.

Rama, D. V., Raghunandan, K., Logan, L. B., & Barkman, B. V. (1997). Gender Differences in Publications by Promoted Faculty. *Issues in Accounting Education*, *12*(2), 353–365. Retrieved from http://ezproxy.mc.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=9711226394&site=ehost-live

Reagan, R. (1981, September 15). Ronald Reagan: Executive Order 12320—Historically Black Colleges and Universities. Retrieved May 30, 2018, from http://www.presidency.ucsb.edu/ws/index.php?pid=44253&st=12320&st1

Robinson-Backmon, I. B., & Weisenfeld, L. W. (2002). *An Historical Overview and Comparison of Women and African-Americans in the Accounting Profession: 1960s-1990s,* 41–67.

Streuly, C. A., & Maranto, C. L. (1994). Accounting Faculty Research Productivity and Citations: Are There Gender Differences? *Issues in Accounting Education*, *9*(2), 247.

Trump, D. J. (2017a, February 28). Donald J. Trump: Executive Order 13779—White House Initiative To Promote Excellence and Innovation at Historically Black Colleges and Universities. Retrieved May 30, 2018, from http://www.presidency.ucsb.edu/ws/index.php?pid=123433

Trump, D. J. (2017b, May 7). Donald J. Trump: Statement on Historically Black Colleges and Universities. Retrieved May 31, 2018, from http://www.presidency.ucsb.edu/ws/index.php?pid=124227&st=Historically+Black+Colleges+and+Universities&st1=

Valerie Rawlston Wilson. (2007). The effect of attending an HBCU on persistence and graduation outcomes of African-American College students. *The Review of Black Political Economy*, *34*(1–2), 11–52.

Table 1: List of HBCUs Included in the Study

Alabama	**Mississippi**
Alabama A&M University	Alcorn State University
Alabama State University	Jackson State University
Tuskegee University	**North Carolina**
Arkansas	Elizabeth City State University
University of Arkansas at Pine Bluff	Fayetteville State University
District of Columbia	North Carolina A&T State University
University of District of Columbia	North Carolina Central University
Howard University	Winston-Salem State University
Delaware	**South Carolina**
Delaware State University	Benedict College
Florida	Claflin University
Florida A&M University	South Carolina St University
Georgia	**Tennessee**
Albany State University	Lemoyne-Owen College
Clark Atlanta University	Tennessee State University
Fort Valley State University	**Texas**
Morehouse College	Prairie View A&M University
Savannah State University	Texas Southern University
Kentucky	**Virginia**
Kentucky State University	Hampton University
Louisiana	Norfolk State University
Grambling State University	Virginia State University
Southern University	**West Virginia**
Maryland	West Virginia State University
University of Maryland Eastern Shore	
Morgan State University	

Table 2: Academic Rank held by Accounting Professors

Panel A: All Faculty

	HBCU		Non -HBCU	
Academic rank	Number	%	Number	%
Full	34	21.9	306	27.4
Associate	59	38.1	306	27.4
Assistant	43	27.7	302	27.0
Other[a]	19	12.3	203	18.2
Total	155	100.0	1,117	100.0
χ^2 $(3_{df}, n=1,272)_{LR}$ = 9.599, **p = 0.022**, Cramer's V = 0.087				

Panel B: Male Faculty

	HBCU		Non -HBCU	
Academic rank	Number	%	Number	%
Full	24	26.7	239	34.3
Associate	35	38.9	184	26.4
Assistant	24	26.7	177	25.4
Other	7	7.7	97	13.9
Total	90	100.0	697	100.0
χ^2 $(3_{df}, n=787)_{LR}$ = 8.185, p = 0.042, Cramer's V = 0.102				

Panel C: Female Faculty

	HBCU		Non -HBCU	
Academic rank	Number	%	Number	%
Full	10	15.4	67	16.0
Associate	24	36.9	122	29.0
Assistant	19	29.2	125	29.8
Other	12	18.5	106	25.2
Total	65	100.0	420	100.0
χ^2 $(3_{df}, n=485)_{LR}$ = 2.255, p = 0.521, Cramer's V[b] = n.a.				

a – *Other:* Includes faculty working as Instructors, Clinical (i.e., Assistant or Associate), and Visiting.
b – When the chi-square value is significant ($p \leq 0.10$), we will present the Cramer's V. A chi-square that is not significant ($\alpha > 0.05$) suggests there is no association between the nominal categories and eliminates the need to present a direct measure of association (i.e., phi coefficient or Cramer's V) (McHugh, 2013; Pallant, 2010).

Table 3: Highest Degree Earned by Accounting Professors

Panel A: All Faculty

	HBCU		Non -HBCU	
Academic Degree	Number	%	Number	%
Ph.D. or Equivalent	120	77.4	873	78.2
Master's	35	22.6	239	21.4
Others	0	0.0	5	0.4
Total	155	100.0	1,117	100.0
χ^2 $(2_{df}, n=1,272)_{LR}$ = 1.396, p = 0.498, Cramer's V = n.a.				

Panel B: Male Faculty

	HBCU		Non -HBCU	
Academic Degree	Number	%	Number	%
Ph.D. or Equivalent	73	81.1	574	82.3
Master's	17	18.9	119	17.1
Others	0	0.0	4	0.6
Total	90	100.0	697	100.0
χ^2 $(2_{df}, n=787)_{LR}$ = 1.135, p = 0.567, Cramer's V = n.a.				

Panel C: Female Faculty

	HBCU		Non -HBCU	
Academic Degree	Number	%	Number	%
Ph.D. or Equivalent	47	72.3	299	71.2
Master's	18	27.7	120	28.6
Others	0	0.0	1	0.2
Total	65	100.0	420	100.0
χ^2 $(2_{df}, n=485)_{LR}$ = 0.313, p = 0.855, Cramer's V = n.a.				

Table 4: Year that Accounting Professors Received their Highest Degrees

Panel A: All Faculty

	HBCU		Non -HBCU	
	Number	%	Number	%
1960 - 1969	3	1.9	4	0.4
1970 – 1979	16	10.3	84	7.5
1980 – 1989	40	25.8	239	21.4
1990 - 1999	38	24.5	295	26.4
2000 - 2009	40	25.8	269	24.1
2010 and after	18	11.6	217	19.4
Not Available	0	0.0	9	0.8
Total	155	100.0	1,117	100.0
χ^2 $(6_{df}, n=1,272)_{LR}$ = 14.302, p = 0.026, Cramer's V = 0.108				

Panel B: Male Faculty

	HBCU		Non -HBCU	
	Number	%	Number	%
1960 - 1969	2	2.2	4	0.6
1970 – 1979	15	16.7	72	10.3
1980 – 1989	19	21.1	180	25.8
1990 - 1999	25	27.8	164	23.5
2000 - 2009	18	20.0	145	20.8
2010 and after	11	12.2	126	18.1
Not Available	0	0.0	6	0.9
Total	90	100.0	697	100.0
χ^2 $(6_{df}, n=787)_{LR}$ = 9.085, p = 0.169, Cramer's V = n.a.				

Panel C: Female Faculty

	HBCU		Non -HBCU	
	Number	%	Number	%
1960 - 1969	1	1.5	0	0.0
1970 – 1979	1	1.5	12	2.9
1980 – 1989	21	32.3	59	14.0
1990 - 1999	13	20.0	131	31.2
2000 - 2009	22	33.8	124	29.5
2010 and after	7	10.9	91	21.7
Not Available	0	0.0	3	0.7
Total	65	100.0	420	100.0
χ^2 $(6_{df}, n=485)_{LR}$ = 21.457, p = 0.002, Cramer's V = 0.226				

Table 5: Professional Certifications held by Accounting Professors

Panel A: All Faculty

	HBCU		Non -HBCU	
	Number	%	Number	%
Certified Public Accountant (CPA)	82	52.9	551	49.3
Certified Management Accountant (CMA)	4	2.6	19	1.7
Certified Internal Auditor (CIA)	0	0.0	3	0.3
All three (CPA, CMA, and CIA)	3	1.9	16	1.4
Two Certifications	7	4.5	64	5.7
Non -e	59	38.1	464	41.5
Total	155	100.0	1,117	100.0
χ^2 (5_{df}, n=1,272)$_{LR}$ = 2.650, p = 0.754, Cramer's V = n.a.				

Panel B: Male Faculty

	HBCU		Non -HBCU	
	Number	%	Number	%
Certified Public Accountant (CPA)	47	52.2	323	46.3
Certified Management Accountant (CMA)	3	3.3	10	1.4
Certified Internal Auditor (CIA)	0	0.0	3	0.4
All three (CPA, CMA, and CIA)	3	3.3	14	2.0
Two Certifications	3	3.3	48	6.9
Non -e	34	37.9	299	43.0
Total	90	100.0	697	100.0
χ^2 (5_{df}, n=787)$_{LR}$ = 5.618, p = 0.345, Cramer's V = n.a.				

Panel C: Female Faculty

	HBCU		Non -HBCU	
	Number	%	Number	%
Certified Public Accountant (CPA)	35	53.8	228	54.3
Certified Management Accountant (CMA)	1	1.5	9	2.1
All three (CPA, CMA, and CIA)	0	0.0	2	0.5
Two Certifications	4	6.2	16	3.8
Non -e	25	38.5	165	39.3
Total	65	100.0	420	100.0
χ^2 (4_{df}, n=485)$_{LR}$ = 1.362, p = 0.851, Cramer's V = n.a.				

Table 6: Teaching and Research Interests of Accounting Faculty

Panel A: All Faculty

		HBCU		Non - HBCU	
	Area of Expertise	Number	Rank	Number	Rank
A	Auditing	36	3	223	3
B	Behavioral	4	18	77	8
C	Cost Accounting	26	4	134	6
D	Computer	7	12	18	17
E	Accounting Education	8	11	28	14
F	Financial Accounting	106	1	695	1
G	Governmental Accounting	9	9	49	11
H	Accounting History	2	21	9	21
I	International Accounting	7	12	47	12
J	Ethics	5	16	37	13
K	SEC	0	24	4	25
L	Business Law	5	16	27	16
M	Managerial	52	2	336	2
N	Not-for-profit	7	12	28	14
O	Internal Auditing	3	19	17	18
P	Principles of Accounting	19	7	102	7
Q	Quantitative	0	24	15	20
R	CPA Review	3	19	9	21
S	Accounting Systems	26	4	142	5
T	Accounting Theory	13	8	51	10
U	Controllership	1	22	6	24
V	Advanced Accounting	9	9	54	9
W	Social	0	24	4	25
X	Tax	22	6	204	4
Y	Agency	0	24	4	25
Z	Oil and Gas Accounting	1	22	7	23
¢	Forensic Accounting	6	15	17	18
	Total	377		2,344	

χ^2 (26_{df}, n=2,721)$_{LR}$ = 32.509, p = 0.177, Cramer's V = n.a.

Panel B: Male Faculty

		HBCU		Non - HBCU	
	Area of Expertise	Number	Rank	Number	Rank
A	Auditing	21	3	140	4
B	Behavioral	1	19	54	8
C	Cost Accounting	18	4	85	6
D	Computer	5	10	13	17
E	Accounting Education	2	16	16	15
F	Financial Accounting	60	1	437	1
G	Governmental Accounting	5	10	28	11
H	Accounting History	2	16	5	22
I	International Accounting	4	12	24	12
J	Ethics	1	19	23	13
K	SEC	0	23	4	23
L	Business Law	4	12	20	14
M	Managerial	29	2	219	2
N	Not-for-profit	4	12	15	16
O	Internal Auditing	0	23	10	20
P	Principles of Accounting	6	8	62	7
Q	Quantitative	0	23	12	18
R	CPA Review	3	15	6	21
S	Accounting Systems	16	5	87	5
T	Accounting Theory	6	8	34	9
U	Controllership	1	19	3	26
V	Advanced Accounting	7	7	34	9
W	Social	0	23	3	26
X	Tax	12	6	141	3
Y	Agency	0	23	4	23
Z	Oil and Gas Accounting	1	19	4	23
¢	Forensic Accounting	2	16	11	19
	Total	210		1494	

χ^2 (26_{df}, n=1,704)$_{LR}$ = 37.247, p =0.071, Cramer's V = 0.138

Panel C: Female Faculty

		HBCU		Non - HBCU	
	Area of Expertise	Number	Rank	Number	Rank
A	Auditing	15	3	83	3
B	Behavioral	3	13	23	8
C	Cost Accounting	8	7	49	6
D	Computer	2	17	5	19
E	Accounting Education	6	9	12	15
F	Financial Accounting	46	1	258	1
G	Governmental Accounting	4	10	21	10
H	Accounting History	0	20	4	20
I	International Accounting	3	13	23	8
J	Ethics	4	10	14	13
K	SEC	0	20	0	26
L	Business Law	1	19	7	16
M	Managerial	23	2	117	2
N	Not-for-profit	3	13	13	14
O	Internal Auditing	3	13	7	16
P	Principles of Accounting	13	4	40	7
Q	Quantitative	0	20	3	21
R	CPA Review	0	20	3	21
S	Accounting Systems	10	5	55	5
T	Accounting Theory	7	8	17	12
U	Controllership	0	20	3	21
V	Advanced Accounting	2	17	20	11
W	Social	0	20	1	25
X	Tax	10	5	63	4
Y	Agency	0	20	0	26
Z	Oil and Gas Accounting	0	20	3	21
¢	Forensic Accounting	4	10	6	18
	Total	167		850	

χ^2 (24_{df}, n=1,017)$_{LR}$ = 22.510, p = 0.549, Cramer's V = n.a.

Table 7: Typical Profile of Accounting Faculty

	Kamath et al. **(2009)** (1)	HBCU (current study) (2)	Non -HBCU (current study) (3)
Gender	Male	Male	Male
Highest Degree Earned	Ph.D.	Ph.D.	Ph.D.
Period Degree Received	1980-1989	1990-1999	1980-1989
Certification	CPA	CPA	CPA
Teaching and Research Interest	Financial Accounting	Financial Accounting	Financial Accounting