



**AICPA® & CIMA®**

Together as the Association of International  
Certified Professional Accountants

# Diversity, Equity & Inclusion: How the landscape is Changing

Saturday, August 31, 2024  
11:30 am ET

## Speaker

### **Crystal Cooke**

Director of Diversity and Inclusion  
NCDI Vice Chair  
AICPA & CIMA



## Learning Objectives

- Who is the NCDI and where they focus.
- Assess the current DEI landscape and identify strategies for navigating it.
- In this changing landscape, the pipeline remains our profession's biggest challenge, so I'll share ways the AICPA is working on supporting a diverse pipeline at all stages.

*Who is the NCDI?*

# Who is the National Commission on Diversity and Inclusion (NCDI)

## VISION



The vision of the NCDI is to create a seamless handoff of students from the pipeline to the profession and ensure retention and advancement.

## MISSION



The NCDI was formed to be Champions that influence the accounting profession to make diversity and inclusion a priority in the areas of recruitment, certification, and advancement of ethnic minorities.

## PURPOSE



- Identifying challenges ethnic minorities face in the profession.
- Developing solutions and innovative practices that address the challenges.
- Maximizing opportunities of having a more diverse and inclusive profession.

# Structure of the NCDI

**TENURE:** Rotational members - a term of one-year up to three consecutive years. Permanent members will serve as long as they hold the position at their respective organizations.

## GOVERNANCE:

- Chair
- Vice Chair (Crystal Cooke, Director of D&I)
- Immediate Past Chair

## ROTATIONAL REPRESENTATIVES:

- Public Practice – MFG (1)
- Public Practice –G400 (1)
- Public Practice – Small (1)
- Business and Industry (1)
- Education (1)
- State Societies (1)

## PERMANENT REPRESENTATIVES:

- AICPA Foundation Chair or senior level designee (1)
- AICPA Board Liaison
- Diversity partners - CEO or Senior level designee
  - ALPFA (1) ASCEND (1) NABA (1) NCPACA (1)
- Largest 9 Accounting Firms – DEI Leader – (9)

## OBSERVERS:

- Center for Audit Quality (CAQ)
- LGBTQ+ Initiatives Committee
- Women's Initiative Executive Committee (WIEC)
- Emerging Professionals Initiatives Committee (EPIC)



# 2024-2025 NCDI Roster

## Accounting Association

### Representative

#### **Tracey Golden**

President, AICPA Foundation

## Accounting Educator

### Representative

#### **James Hodge**

Director, Center for Accounting Education  
Howard University

## Accounting Firm

### Representatives (MFG, G400, & Small)

#### **Cynthia Daniel**

Diversity and Culture Leader  
Cherry Bekaert LLP

#### **Jason C. Melillo**

Chief Executive Officer  
KROST

#### **Kristin Bivona**

Managing Partner  
GellerRagans

## AICPA Board Liaison

#### **Barry C. Melancon**

Chief Executive Officer  
AICPA & CIMA

## Accounting Firm

### Representatives (Largest 9)

#### **Ken Bouyer**

Americas D&I Recruiting Leader,  
Talent Attraction & Acquisition  
EY

#### **Tori J. Farmer**

Executive Director, Diversity,  
Equity & Inclusion  
KPMG LLP

#### **Rachael Gibson**

Chief Diversity, Equity &  
Inclusion Officer  
Crowe LLP

#### **Zena Mohammed**

Managing Director  
Deloitte & Touche LLP

#### **Daniel O'Brien**

National Integration Leader –  
Culture, Diversity & Inclusion  
RSM US LLP

#### **Katie Patel**

Diversity Talent Acquisition  
Leader  
PwC LLP

## Accounting Firm

### Representatives (Largest 9) –

#### Con't

#### **Bernadette Pieters-Harilal**

Chief Diversity, Equity &  
Inclusion Officer  
BDO USA LLP

#### **Kevin E. Price**

Executive Vice President  
Inclusion, Diversity & Corporate  
Social Responsibility  
Forvis

#### **Rashada Whitehead**

Head of Colleague Experience,  
People & Community  
Grant Thornton LLP

## State CPA Society

### Representative

#### **Calvin Harris Jr.**

Chief Executive Officer  
New York State Society of CPAs

## Business & Industry

### Representative

#### **Kimberly Ellison-Taylor**

Chief Executive Officer  
KET Solutions, LLC  
NCDI Immediate Past Chair

## Business & Industry

### Representative – Con't

#### **Anoop Mehta**

Chief Strategist  
Analytical Mechanics  
Associates, Inc. (AMA)  
**NCDI Chair**

## Diversity Partner

### Representatives

#### **Essie Claveria**

President  
National Council of Philippine  
American Canadian Accountants  
(NCPACA)

#### **Catherine Foca**

Chief Operating Officer  
NABA Inc.

#### **Anna Mok**

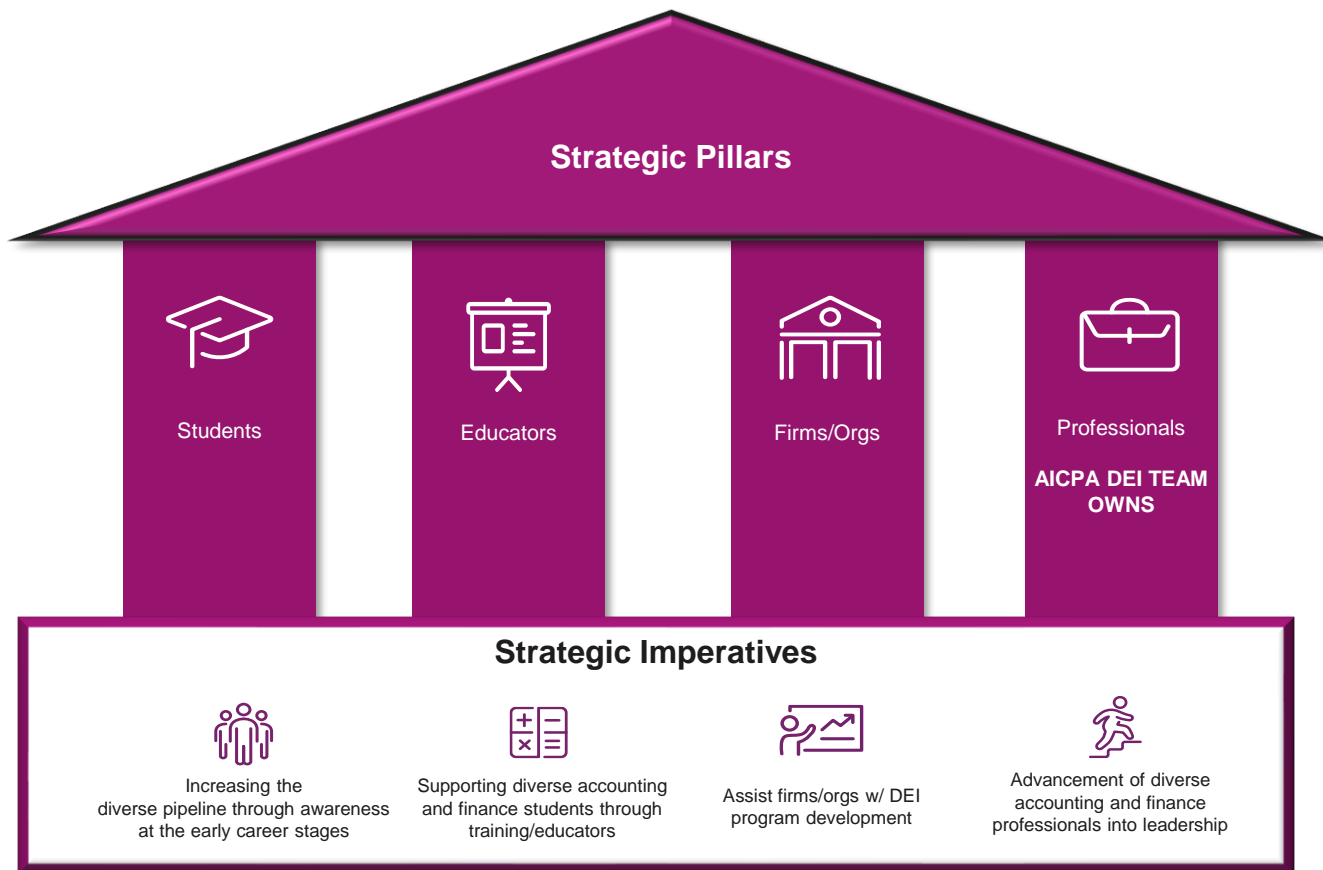
President  
ASCEND

#### **Damian Rivera**

CEO  
Association of Latino  
Professionals for America  
(ALPFA)



# Overview of the NCDI's Strategic Focus Areas





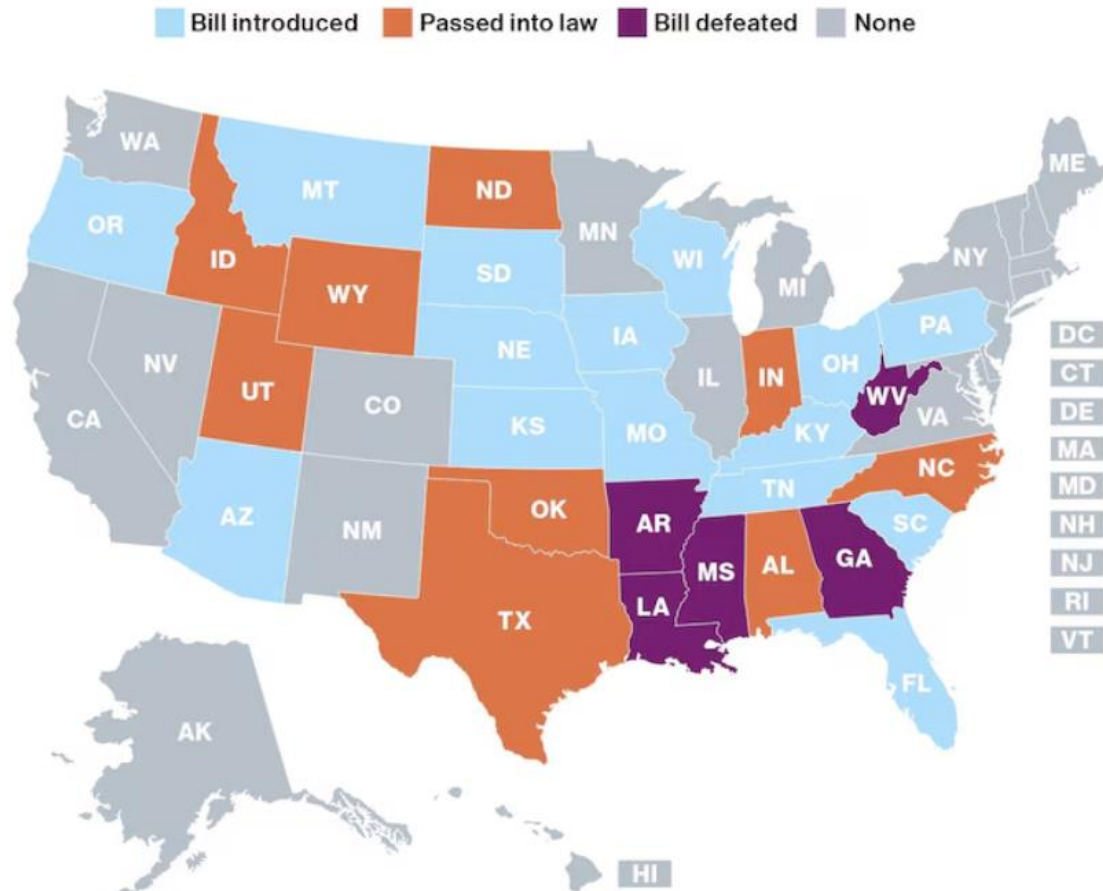
# *Current DEI Landscape*

# Summary of Recent Legal Rulings Impacting DEI in Education

- On Monday, May 12th, 2023, Florida Governor Ron DeSantis signed into law Senate Bill (SB) 266 which will ban Florida public colleges and universities from spending any funds on diversity, equity, and inclusion programs.
- Gov. Gregg Abbott signed Senate Bill 17 in May 2023 which prohibits public colleges and universities from having diversity, equity and inclusion offices across Texas. Schools could lose state funding if they don't comply.
- On June 29, 2023: The Supreme Court ruled to overturn Affirmative Action within college admissions. This decision would effectively end race conscious college admission decisions and the Supreme Court decision will affect both public and private universities.

# Anti-DEI laws across the country

STATES ACROSS THE COUNTRY ARE RESTRICTING DIVERSITY EFFORTS.



## How do the ruling impact employers

- Consideration of race of other protected traits in decision-making has always been strictly prohibited under Title VII of the Civil Rights Action of 1964 which protects against the discrimination based on race, color, sex, national origin and religion.
- State EEOC laws also protect against discrimination.
- The SCOTUS rulings are directed only at Fair Admissions in line with Title VI of the Civil Right Acts of 1964 and the Equal Protection Clause.
- SCOTUS does not impact private employers.

On June 29, 2023, EEOC Chair Charlotte Burrows issued an EEOC press release, taking the position that the Court's decision does "not address employer efforts to foster diverse and inclusive workforces," and that "[i]t remains lawful for employers to implement diversity, equity, inclusion, and accessibility programs that seek to ensure workers of all backgrounds are afforded equal opportunity in the workplace."

# Don't let the noise distract you

- Critics of DEI say

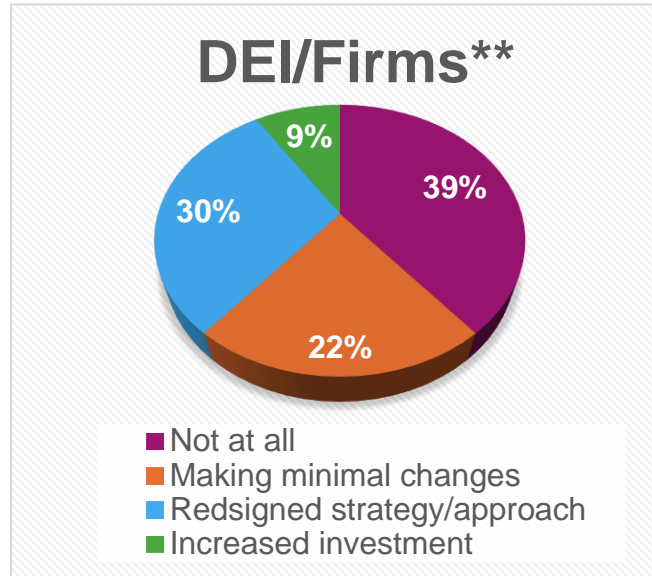
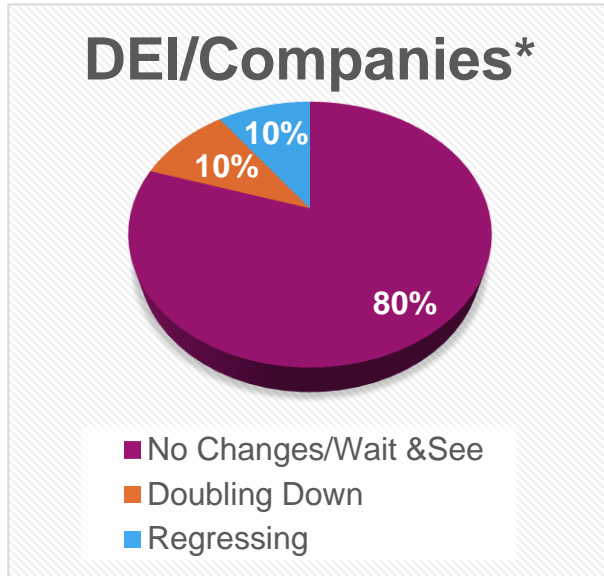
- Such initiatives focus on ideology and favor race over merit. [FALSE]
- DEI excludes certain groups of people by prioritizing others. [FALSE]
- By requiring diversity training for students and staff, DEI offices hinder free speech and compel people to buy into a particular ideology. [FALSE]
- DEI is reverse discrimination. [FALSE]

- In reality

- It is about fostering inclusion and providing equal access to those who were historically excluded from places (like college campuses) and opportunities.
- Diversity does not mean less than.
- Diversity initiatives help leave no one behind, and impact all.

## Don't overreact

When faced with strong headwinds, including the Fight to Dismantle DEI, the research shows:



\*Source: Seramount 2023 report: Keeping DEI Strong in Volatile Times

\*\*Source: AICPA DEI Team pulse survey - How has the recent DEI legislation and rulings impacted your investment in your DEI strategy?

Why Leaders  
Need To Focus  
On DEI Efforts  
Now More  
Than Ever  
(Forbes April  
16, 2023)

McKinsey  
Nov2023  
Report –  
Diversity  
Matters Even  
More

# Navigating DEI Based on Legal Landscape

- Review and assess policies and practices around talent acquisition and recommit to internal DEI values.
- Review/refine communication plans and how you speak to DEI efforts.
- Consult your legal and compliance office to understand laws and monitor developments that could impact private employers in the future.
- Continue to focus on workplace culture, prioritizing belonging and inclusive practices.
- Embed your DEI strategy throughout your organization's values and business initiatives/outcomes.

94% of employers ranked DEI as a high priority for 2023. Underrepresented teams remain at the forefront of company-wide DEI initiatives.

*AICPA efforts to support a diverse  
pipeline*



# Pipeline Acceleration Plan: Addressing Root Causes



**Experience, Learn & Earn Program**



**Addressing firm culture and business model challenges**



**30-hour communication campaign**



**Extending 18-month exam window**



**Examining Uniform Accountancy Act variances**



**High school and college strategies**



**STEM recognition**



**AICPA Foundation and scholarships**



**Expansion of 529 funds to CPA Exam costs**



**Government audit and finance collaboration**



**Best practices for offshore talent**



**CPA image campaign**

# Experience, Learn & Earn (ELE) Program Status

## **Objective:**

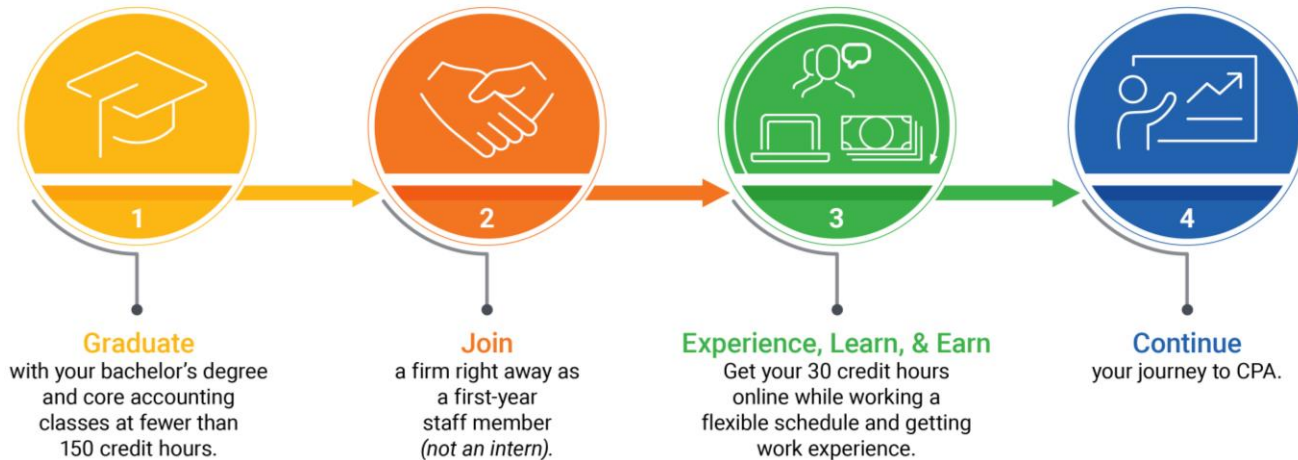
- Establish a cost-effective approach for students to acquire up to 30 credit hours of education while working and earning
- \$150/credit hour and flexible to the number of hours a student needs
- Online courses in areas relevant to careers in accounting and finance
- Current and new staff seeking 150 credit hours for CPA licensure are eligible

## **Status:**

- Partnered with Tulane University School of Professional Advancement for the pilot
  - 38 students in spring; 94 for summer
  - 55+ employers participating
  - Fall enrollment open now.
- Pilot also open to employers in B&I, government and not-for-profits
- Recruitment toolkit for firms now available on [ExperienceLearnEarn.org](http://ExperienceLearnEarn.org)

## Visit [ExperienceLearnEarn.org](https://ExperienceLearnEarn.org)

This structured experience following a bachelor's degree would offer an alternative route to 150 through a meaningful academic credit opportunity with early paid work experience.



If you are interested in enrolling staff, please reach out to Lindsey Yopp at [lindsey.yopp@aicpa-cima.com](mailto:lindsey.yopp@aicpa-cima.com)

# Addressing Firm Culture and Business Model Challenges

PCPS “Transforming Your Business Model” project provides ongoing resources that support and enable changes within firms to create cultures that attract, retain, and develop talent.

Five main areas:

- Strategy
- Talent
- Service offerings
- Technology
- Governance – 2024 development

*Resources will be continually added so check back often.*



Creating a culture focused on the success of people within firms will, in turn, strengthen firms and the profession.

# 30-hour Communication Campaign Status

**Objective:** Help students gain clarity on how to best use their final credit hours; better prepare them for career advancement; show the value of the hours.

**Status:** Research performed on skills and competencies most valuable for new hires and advancement

- CPA firm survey
- Interviews with young CPAs, academics, and firm employers
- CPA Examination Practice Analysis reports
- AICPA Foundational Competencies Framework for Aspiring CPAs

[Blogs](#) and [videos](#) created for students on key competencies posted on This Way to CPA

A summary report for student advisers is available at <https://www.thiswaytocpa.com/cpaevolution/>



# Extending the 18-Month Credit Rule to 30 Months

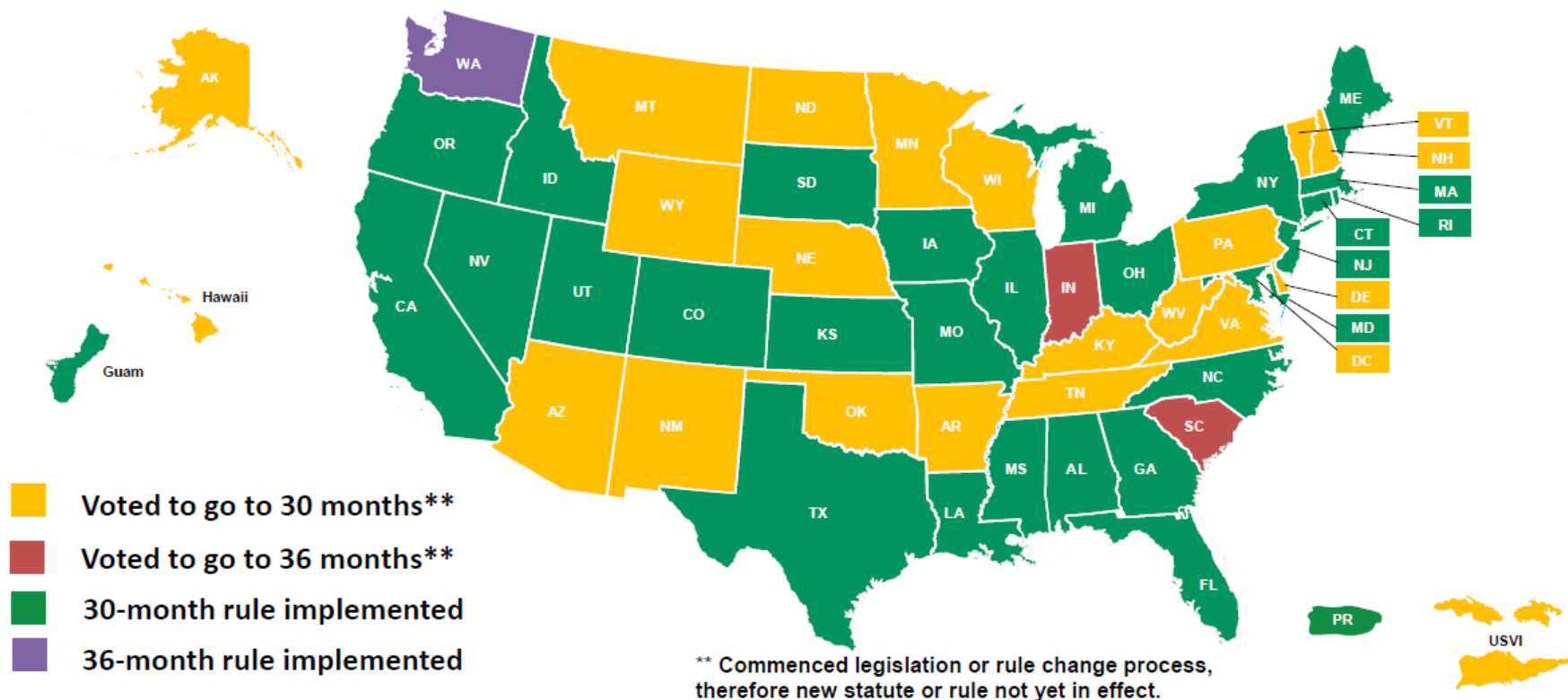
**Objective:** Provide more time for CPA candidates to complete all parts of the CPA Exam

**Status:** NASBA amended the uniform model accountancy model rules to extend the exam window from 18-months to 30-months.

As of January 16, 2024, jurisdictions have made great strides in extending the exam timeline (*please see map on next slide*)

# Status of Credit Period Decisions by Jurisdiction

## As of March 14, 2024



# Examining Uniform Accountancy Act Variances Status

**Objective:** Eliminate unnecessary state licensing challenges

**Status:** Legal review complete; NASBA and AICPA held prioritization conversations to prioritize the following for the 2024-2025 legislative sessions

- ✓ Elimination of letters of recommendation and elimination of experience portfolios
- ✓ Pushing for uniformity across states for a 1-year experience requirement; Nevada recently changed its law to 1 year of experience
- ✓ Alaska, Nebraska and Indiana are looking to change to a 1-year experience requirement in 2024 - 2025

Coordinating with NASBA, state boards and state societies to address inconsistencies

Driving Uniform  
Accountancy  
Act  
consistency



# High School and College Strategies Status

**Objective:** Attract high school and college students into the profession

**Status:**

**Strategies to Boost Enrollment (in Accounting),** issued Q1 2024

Expanding broad educator outreach by growing audiences of the:

- **Faculty Hour** webcast series 2023 avg. monthly Attendance: 976, 73% growth from 2022
- **Academic Update newsletter**, which is delivered monthly to around 13,000 accounting academics with a unique open rate of 31%.

Continue to **develop resources** for high and middle school counselors, teachers, students, and parents to raise awareness of accounting as an exciting career opportunity. Emphasis on those underrepresented in accounting (e.g., Spanish language brochure).

Work with partners in education (AAA, AACSB, BAP) to promote accounting on college campuses.





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# Accounting Scholars Leadership Workshop

Oct. 16–18, 2024

Marriott Atlanta Perimeter Center



**To sponsor a  
student, scan  
and learn  
more here.**



Together as the Association of International  
Certified Professional Accountants

# Accounting Pipeline Diversity Symposium

Oct. 16–17, 2024

Marriott Atlanta Perimeter Center



**For those  
wanting to  
learn how to  
support a  
diverse  
pipeline, SAVE  
THE DATE,  
scan and learn  
more here.**



# CPA Pipeline Resources for Student Engagement

The CPA Pipeline Resources webpage is a home for resources to aid in student outreach, including:

- ✓ A welcome video from Okorie Ramsey.
- ✓ Customizable presentation templates for firms, CPAs, state societies, and other professionals engaging with future accounting professionals.
- ✓ Volunteer training videos.
- ✓ Videos promoting the profession.
- ✓ And much more!

Visit: <https://www.thiswaytocpa.com/segmented-landing/cpa-pipeline-resources/>



# Accounting Opportunities Experience

**Objective:** To raise awareness of accounting career opportunities among high school students in collaboration with state CPA societies.

**Status:** The 2023 Accounting Opportunities Experience (AOE) initiative has concluded, and participating states have submitted their results. Discussions are being held as we receive feedback from participating states and begin planning for 2024.

A few items to note from 2023:

- 5 state CPA societies received Governor proclamations for their AOE initiatives.
- New in 2023 was a best practices document, including checklists, information for volunteers, tips on how to connect with educators, tips for engagement at diversely populated schools, and a social media guide.
- Resources created for, but not specific to AOE, are available on the [CPA Pipeline Resources](#) webpage:
  - ✓ An updated PowerPoint template for state CPA society and volunteer personalization. This is a great resource for any high school student presentation.
  - ✓ Updated volunteer training videos, including a PowerPoint training video and "Your Stories: How they can help fill or empty the talent pipeline"

## 2023 Accounting Opportunities Stats:

- 42 state CPA societies participated
- 914 CPAs volunteered
- 23,939 students reached



2023

## ACCOUNTING OPPORTUNITIES EXPERIENCE

Discover a career with a purpose.  
Discover a career in accounting.

Learn More

 [www.DiscoverAccounting.com](https://www.DiscoverAccounting.com)



# Student Engagement Initiatives

## Career Launchpad Course



- Six module learning course including Resume writing, interviewing, personal branding, case studies, and video testimonials with real CPAs and CGMAs.
- Features professionals across industries (Forensic, Audit, ESG, Tech, etc.)
- Since launch, over 300 students & 5 classrooms have enrolled in the course.

## **Social Media Success**

- Strategy focuses on dynamic video content has reached 40,000+ social users across platforms. Student Ambassadors from 20 universities across the US participate by sharing their stories and advice with their peers.
- Engagement across platforms has increased and resulted in increased numbers of students attending webinars, applying for AICPA Legacy Scholarships, and becoming involved with our Ambassador program.

# National STEM campaign

A profession-wide effort to designate accounting as a STEM field.



[www.aicpa-cima.com/stem](http://www.aicpa-cima.com/stem)

STEM designation opens doors and opportunities.

**39%** of accounting graduates identify as a racial or ethnic minority. STEM designation helps direct resources to attract more diverse students.<sup>1</sup>

**\$100,900** is the average salary of employees in STEM fields, compared to \$55,260 for non-STEM occupations. STEM creates pathways for long-term success across professions.<sup>2</sup>

**56** universities have received STEM designation for their graduate accounting programs.<sup>3</sup>

There are currently 2 bipartisan bills (H.R. 3541 and S. 1705) that would expand accounting education for K-12 students.<sup>4</sup>

It's time to recognize that accounting is STEM.



**ACCOUNTING IS STEM**  
DRIVING INNOVATION AND OPPORTUNITY

It's time to recognize accounting as STEM.

**Today's accounting curriculum.**  
As a result of the heavy emphasis on technology in the profession, the education of new students in the profession continues to evolve. Here are some of the core STEM concepts that today's accounting students are learning:

Representative Accounting Course Title	Representative Technology Taught in the Course
<b>Accounting Information Systems</b>	<b>Record Data Using Cryptography:</b> Blockchain – cryptography technology to store data in a shared immutable ledger <b>Protect Data Using Cybersecurity:</b> technology used to protect financial and other sensitive data <b>Organize Corporate Data into Relational Databases:</b> Access (Microsoft) – Relational Database Management System Software to organize and store data in a scalable way
<b>Accounting Data Analytics</b>	<b>Write Computer Scripts to Extract Relevant Data:</b> SQL (Structured Query Language) used to extract relevant data from larger database for further analysis <b>Produce Data Visualizations to Evaluate Data and Communicate Findings:</b> Power BI/Tableau are software tools used to produce and evaluate data visualizations <b>Analyze Data Using Wide Diversity of Data Analytics Techniques to Address Decision Making Questions:</b> SPSS/Stat are software tools used to analyze data (regression, correlation, hypothesis testing, variance analysis)
<b>Auditing (Internal and External)</b>	<b>Evaluate Risk by Examining Accounting Transactions:</b> IDEA – software tool used to assess risk, analyze financial statement data <b>Prepare Data for Analysis:</b> Alteryx – software tool used to perform ETL (extract, transform, and load) procedures to prepare audit data for analysis <b>Employ Robotic Process Automation (RPA) Techniques to Evaluate Anomalies and Outliers:</b> UiPath is a software tool used to perform Robotic Process Automation (RPA) to consistently evaluate data for anomalies/outliers
<b>Financial Accounting</b>	<b>Transmit Financial Data Using XML Technology:</b> XBRL (XML Extensible Markup Language) – technology to electronically communicate financial statements data and other relevant business information. XBRL tags financial data for use in analysis programs. <b>Support Estimates and Assumptions Using Prescriptive Analytics:</b> Financial accounting requires a host of estimates and assumptions that require sensitivity analysis to support the resulting financial statements

Faculty targeted resources available at [www.thiswaytocpa.com/faculty](http://www.thiswaytocpa.com/faculty)

# The AICPA Foundation Status



**Objective:** To provide needed financial, educational and career support for culturally diverse students and candidates as they complete their journey into the CPA profession.

## Status:

- From 835 eligible applicants, 127 students were awarded a total of \$691,000 for the 2024-25 AICPA Legacy Scholarships.
- George Willie PCPS Scholarship awards in the amount of \$81K to 8 ethnically diverse applicants that received the highest scores by the judges among all 2024-25 Legacy Scholarship applicants at \$10,125 ea.
- New relationship started with Controllers Council 7/1 for CPA Exam Scholarships being funded through their Controllers for a Cause Scholarship (joint press release went out late June)
- Currently taking applications for CPA Exam Scholarships through September 30
- \$345,000 is available to award up to 23 applicants for the Fellowship for Accounting Doctoral Students in 2024. 14 volunteer judges reviewed and scored applications until July 19th (applicant selections currently being made).
- Applications currently being taken for the AICPA Foundation Scholarship Committee until October 1st.
  - Currently have 14 volunteer members plus 56 new applicants for a total of 70 volunteers judges (60 more needed to meet desired goal).
- 2nd Annual Golf Classic: Raised \$84,063 (\$57,490 Net); increase from \$63K (\$37,529 Net) in 2023.
  - 122 Golfers (increase from 88 in 2023)
  - 13 Sponsors (increase from 9 in 2023)
- Currently at 68% in revenue towards 2024 Fundraising goal of \$1,170,000





# Best Practices for Offshore Talent

**Objective:** Support firms in finding and utilizing qualified off-shore (non-U.S.) talent

**Status:**

- ✓ Two studies conducted to assess the market need
- ✓ Exploring potential partners with which to provide training and development in US GAAP, GAAS and taxation to create comfort for small and medium-size firms in talent suppliers
- ✓ Exam launched in Philippines July 1<sup>st</sup> 2024; South America (TBD), and South Africa (TBD)

# Evaluating a CPA Image Campaign Status

**Objective:** Change the image/perception of the profession

**Status:** Preliminary discussions held around a campaign that would build upon or utilize the Accounting+ campaign to create expanded positive awareness of the accounting profession.

- ✓ The target audience would be middle and high school students
- ✓ **Biggest issue will be determining a funding source over a prolonged period of time**





# National Pipeline Advisory Group

# Putting the Council resolution into action



The May 2023 AICPA Council resolution called for:

- Continued implementation of the Pipeline Acceleration Plan evolving initiatives
- To convene a research-driven, highly collaborative and inclusive national pipeline initiative that includes key components of licensure, including substantial equivalency

## NPAG's mission

The National Pipeline Advisory Group is focused on developing an inclusive national pipeline strategy to attract more people to choose a career in accounting and then go on to become licensed CPAs.

# Pipeline life stages



# The National Pipeline Advisory Group represents:



9      13  
Men   Women



State  
Societies



Big 4



Large Firm



Midsize Firm



Small firm



NASBA



Academics  
& AAA



Semi-retiree



Consultants



Former board  
of accountancy  
member



Leadership  
Academy  
graduates



Business  
and  
Industry



Tax  
practitioners



UAA  
Committee



Forensic  
accountant



Diversity, equity,  
& inclusion  
leader



1,600

poll responses at fall  
forums



5,800

working professionals  
heard in stakeholder  
survey



2,000

accounting and  
business students  
heard in student survey



25+

research reports,  
surveys reviewed



# Top themes seen in the research



Tell a more  
compelling story



Address the cost  
and time of  
education



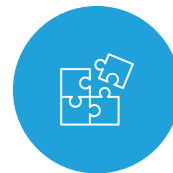
Make the academic  
experience more  
engaging



Provide better  
support to CPA  
exam  
candidates



Enhance employee  
experience



Expand paths for  
the under-  
represented



## Explore NPAG's draft strategy report



Proposed solutions reflect a profession-wide effort to **tackle the talent shortage and attract more people** to a rewarding career in accounting.

Questions?



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# Thank you

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