

An Oral History of Matthew R. Henry, the First African American CPA in Arkansas

David T. Dearman
University of Arkansas at Little Rock

This paper provides an historical record of the oral history of Matthew R. Henry, the first African-American to earn the designation of Certified Public Accountant in Arkansas, insights into the personal and societal factors that contributed to his achievement, and comments on the utilization of oral history as a research method. While social suppression of African-Americans was prevalent throughout the nation during this time period, his experience provides no evidence of institutional professional impediments to certification. However, his comments suggest the influence of social impediments, including lack of exposure for young African-Americans to the existence and responsibilities of accountants.

INTRODUCTION

In recent years various studies have called for the use of interpretative methods for the study of accounting within its societal setting; however, there have been very only a few studies that have used oral history, including Asechemie (1997), Duff and Ferguson (2012), Emery, Hooks, and Stewart (2002), Hammond (2002); Hammond and Streeter (1994), Haynes (2010), Kim (2004), Kyriacou (2009), Matthews and Pirie (2001), McKeen and Richardson (1998), Miley and Read (2012), and Mumford (1991). This paper contributes to this emerging body of research by commenting upon the utilization of oral history as method in a research study conducted into the experiences of the first African-American man to be certified as a CPA in Arkansas.

“Oral history” is a research method referred to by a variety of interchangeable terms including oral biography, life history, life story, self-report, personal narrative, and memoir (Yow, 1994). As one of the oldest methods in the sociological disciplines (Perks & Thompson, 1998), oral history is a versatile qualitative approach which can be used in conjunction with a variety of theoretical approaches to study the same phenomena (Mitchell, 1996). Oral history is defined as:

A way of taking down reminiscences by means of a tape recorder; not random reminiscences but planned interviews on a subject of historical interest about which the narrator can speak with authority....[The interviewee] can be someone who was in an influential position at the time of the event...or an observation post...or articulate representative of a class of person...or old timer who can describe a past way of life. (Martin, 1995, p. 4),

Thus, oral history refers to the all-encompassing process of interviewing, recording, transcribing, editing, analyzing, interpreting, writing up results, and making public those results (Yow, 1994; Martin, 1995). Each stage is dependent on the preceding with regard to the successful utilization of oral history. Hammond and Sikka (1996) suggest that oral history was historically connected to listening to the socially powerful elite while the voices of the subordinately marginalized were silent. Hammond and Streeter (1994) addressed this imbalance in the field of accounting by challenging the official rhetoric in the American CPA profession, which was white and middle class. Furthermore, Hammond and Sikka (1996) note that the emergence of new social movements such as the civil rights, women's, and peace movements provided challenges to the official rhetoric of power-based democracy. Therefore, the histories, lives, and experiences of ordinary people in the accounting profession were allowed to emerge.

Martin (1995) advocates the potential of oral history in aiding the marginalized to find a voice and suggests that "Oral history can be used as a supplement to other types of historical data, including erratic records and information from under represented or maligned groups." (p. 8) In an exploratory study of oral history and accountancy research, Collins and Bloom (1991) assert that oral history can be used to supplement the written record or inform research where no written record exists. Furthermore, Vansina (1985) argues that historical source material can be utilized to supplement the information found in oral histories.

Oral history can also provide an appreciation for diverse cultural values and experiences of individuals in accountancy as much of the accounting literature does not generally acknowledge cultural diversity and how accountancy is experienced, although notable exceptions include McKeen and Richardson (1998), Emery et al., (2002), Hammond and Streeter (1994), Matthews and Pirie (2001), Hammond (2002), and Kim (2008). Oral history can enlighten and educate accounting practitioners and accounting recruiters. This paper provides an historical record of the oral history of the first African-American to earn the designation of Certified Public Accountant in the state of Arkansas.

RACE AND THE PUBLIC ACCOUNTING PROFESSION

Throughout its history, America has struggled with the issues of discrimination despite its renown as a cultural melting pot. A number of groups have received treatment ranging from less than fair to extraordinarily harsh with regard to justice, economic opportunity, social acceptance, and equality based on race, religion, sexual preference, and gender. By documenting the struggles of many of the first one hundred African-American CPAs to enter the accounting profession, which occurred from 1921 to 1965, the book *A White-Collar Profession* (Hammond, 2002) reveals how the accounting profession contributed to this history as African-Americans encountered obstacles blocking their way to licensure as CPAs.

A White-Collar Profession focuses on the underrepresentation of African Americans in the public accounting profession. In 1997, fewer than one percent of certified public accountants were African American, a marked contrast to other large professions in the U.S., including those with more rigorous educational requirements (see Table 1); furthermore, in 2007 African-Americans constituted only about 2% of CPA firm professionals (Reigle, 2008)

TABLE 1
AFRICAN-AMERICAN REPRESENTATION IN THREE PROFESSIONS

Year	Lawyers	Doctors	CPAs	Total Population
1930	0.8%	2.5%	0.03%	9.7%
1960	1.0	2.0	0.10	10.5
1997	2.7	4.2	0.75-0.99	12.3*
* as per the 2000 Census			Source: Hammond (2002)	

The book goes on to chronicle how the history of the profession was one of the major determinants of today's shortage of African-American CPAs. Until the late 1960s, very few white-owned CPA firms, including the largest international firms, had hired any African-American staff. Most states required experience working for a CPA as a prerequisite for licensure, thereby posing a difficult challenge for those who wanted to enter the profession. Drawing on oral histories of about one-third of the first one hundred African-American CPAs, Hammond narrates the stories of the persistence, talent, and determination that led to their success.

An independent but complementary review of the 1960s indicates that while discrimination against women was evident, white females fared better than African-Americans, who were virtually nonexistent in the U.S. public accounting profession (Hammond, 1997). During the 1970s both groups of women were excluded from any meaningful participation and were discriminated against when employed in public accounting (Robinson-Backmon & Weisenfeld, 2002). In 1976, the Big 8 accounting firms admitted that they had not sought out women and African-Americans in the past and indicated it would take time to train and develop these individuals to qualify for partnership levels (Wescott & Seiler 1986).

Thus, changes in the profession arose from the civil rights movement and the consequent passage of the Civil Rights Act of 1964, which forbade employment discrimination on the basis of race. The major, white-owned CPA firms began to hire African-American employees, and accounting departments at historically black colleges mushroomed as students availed themselves of the new opportunities. Nonetheless, while progress continued through the 1970s, the representation of African Americans in the major firms declined through the 1980s and stagnated in the 1990s.

The current study concerning the personal history of the first African-American man to earn the certification as a CPA in Arkansas, which was accomplished in 1974, was undertaken with an expectation of revealing an experience with similar institutional racist impediments to the attainment of the certification. While racial conflicts and social suppression of African-Americans from all strata of society were widely prevalent in Arkansas (and throughout the United States) during this time period, the experience of Mr. Matthew R. Henry provides no evidence of institutional professional impediments to certification. However, his comments suggest social impediments such as lack of exposure to the existence and responsibilities of public accountants that generally placed the ambition to achieve certification outside the sphere of personal experience for African-American citizens.

RACE RELATIONS IN ARKANSAS

While popular perceptions of race relations in Arkansas are typically based on the widely-reported Little Rock Central High School Crisis (Kirk, 1997), Arkansas is mischaracterized as an iconic representative of defiant states to federal desegregation orders following the 1954 U.S. Supreme Court *Brown vs. Board of Education* decision (McMillen, 1971). In 1948 the University of Arkansas became a pioneer among the former Confederate states by admitting African-Americans without court order or public turmoil, albeit to forestall a lawsuit, and four public school districts in the state either desegregated their classrooms or moved in that direction in accordance with *Brown* even before the rendering of the Supreme Court's subsequent implementation decree of May, 1955 (Nichols, 1968). Furthermore, although it cannot be said that state officials were enthusiastic, their reactions to the nullification of the state's separate-but-equal education statutes were more positive than the generally defiant mood of officials in other southern states (McMillen, 1971).

Nonetheless, racial conflict persisted throughout most of Arkansas as it did in many parts of the nation. Tensions broiled in many communities throughout the mid-twentieth century before and after the *Brown* decision and federal civil rights legislation (Finley, 2006; McMillen, 1971; Smith, 1983). Social progress in racial relations in many Arkansas communities was typically accomplished by the often-uneasy alliance of African-American activists and moderate European-American leadership, composed generally of the business and professional community (Finley, 2006; Deaderick, 2010).

Desegregation slowly progressed not only in the schools and but also in the professions. There were few African-American lawyers practicing in Arkansas in the early 1960s, perhaps as few as ten

(Kilpatrick, 2007). The poverty of much of Arkansas' African-American population limited African-American lawyers to a small group of paying clients because racism kept most European-Americans from hiring them and there were no jobs for them in government or large law firms. African-Americans were not admitted into the Arkansas Bar Association until after civil rights legislation was enacted in 1963 (Kilpatrick, 2009).

Conditions in the medical profession were similar. Because the discriminatory policies of local European-American medical societies restricted the quality of care that African-American health professionals could provide their patients and because many members of the African-American communities did not patronize doctors, many of the African-American physicians and dentists left rural Arkansas during World War II and moved to other states where economic opportunities were more promising. Even after the passage of civil rights legislation, many of the young African-Americans who had the abilities to go into medicine did not have the desire to repeat the experiences or make the sacrifices of their elders; those who selected careers in medicine typically sought their fortunes in other states (Smith, 1998).

THE FIRST AFRICAN-AMERICAN CPA IN ARKANSAS

The oral history of Mr. Henry was obtained through face-to-face interview. He was born in a small rural Arkansas community in 1942, the youngest of ten children and a twin. He graduated from a fully-segregated high school in 1960 and from an historically-black college, Arkansas AM&N (now the University of Arkansas at Pine Bluff) in 1964 with a bachelor's degree in accounting. Then, he received a scholarship to attend Atlanta University (now Clark Atlanta University) where he earned an MBA in 1966. After completing his formal education, he taught business and accounting classes at Lane College in Jackson, Tennessee for one year, and then served as Chief Accountant at Philander Smith College in Little Rock, Arkansas for two years. In the fall of 1969, he returned to his alma mater in Pine Bluff to teach accounting.

(I)n my family in growing up...we didn't even talk about a CPA. I didn't know what a CPA was (laughs). We were a poor family. But it was something...I knew...when I was in college. My department chair... I tried to change my major. In Principles of Accounting, I just couldn't get the debit-and-credit concept down. But he said he wouldn't let me <drop>. And I'm glad he didn't...And so when I came back and started teaching, in the textbook they were referring to the CPA...so I decided that was something I wanted to do—the certification. So I got it, earned it, completed the requirements for certification in 1974.

Thus, he describes certification as a self-set and self-realized goal. While he currently promotes certification to his accounting students as a desirable goal,

...my instructors back in those days...they didn't...I guess they didn't know anybody from our institution who had gone on to achieve that.

When he first entered college, his intent was to major in music:

But I didn't go into Music. I decided to go into Business. I can't remember exactly why I did that, as opposed to Music. But I'm glad I did. And I knew that Accounting <was interesting to me>, I got to the point where I liked that.... I've often thought it could have been my father's influence. My mother didn't work. My father, he taught school, elementary school, a long time ago. How he did that without a degree, I don't know. But he did. Everybody always looked up to my father as being a smart man. I know he had worked for the postal service and the railroad and he also was a contractor, a logging

contractor. He had a crew of men and I kept the paperwork for him, computing the amount of wages they would be paid and so forth.... That was in high school. I thought so much of that opportunity for him to carry me on the job and drive the truck as far as, sometime, from Pine Bluff to Minden...on the outskirts of Shreveport. That was a long trip. It impressed me so that my father had so much confidence in me, while I was in high school, to drive. Those men weren't afraid to ride with me. (laughs) I often think about that.

In addition to driving, he had recordkeeping responsibility which provided the basis for computing wages earned by the workers:

They'd be paid by....you'd have to know how (they worked). They have a whole new way of getting that stuff out of the woods now. It's never touched by a man. Tractors cut it, rip the tree, cut it, get the bark off the tree, the limbs, put it on the truck. But back then, the tractors didn't do that. They had straight-edged skinners, like if you had a garden hoe and straightened it out with a sharp edge. You'd use that to skin the bark off the tree. Each one would come in and tell me how many poles they had skinned, how many feet. And I would compute their pay based on the footage of the poles. And that would be verified. Of course, my brother was working for my father, too. He ran the power saw. He would cut the trees. It just amazes me the things that are coming back to me. He would cut the trees. The men would wait to hear them fall and they would go skin the bark off of them. So that's what it was...it wasn't a general ledger book, you know...And it meant a lot to me. I have always remembered I was so impressed and pleased that my father had the confidence in me to let me do that. I think that it had a lot to do with my preparing to go on to college. I guess it wasn't a question of whether I was going...but we went on. Incidentally, out of that family of ours, I think my twin and I were the first in our family to finish college.

Unlike many of the subjects from Hammond (2004) study who encountered obstacles set by the state boards and the entrenched members of the profession, Mr. Henry denies any experience with such institutional impediments to certification although he does acknowledge being snubbed by other test-takers when he sat for the CPA exam as the lone African-American in the group. Furthermore, he asserts that if he had not been employed in higher education, it would have been difficult to earn a comfortable living as an African-American CPA tax preparer, because "most all my clients were poor."

CONCLUSIONS

While institutional impediments to certification of African-Americans in Arkansas were not experienced by Mr. Henry in the early 1970s, insights were provided concerning related social obstacles. His oral history suggests that as members in the lower socioeconomic classes of the social spectrum, African-American youth were not widely exposed to role models in the profession of any race. Nor was there sufficient monetary incentive to enter a profession that lacked sufficient revenue potential from a likely client base. Instead, higher education provided an impetus and a pathway to certification.

Thus it appears that oral history can have implications for accountancy, particularly in broadening the options for enquiry in many fields of accounting history (Matthews & Pirie, 2001) and in capturing the testimony of those who have been excluded (Collins & Bloom, 1991; Carnegie & Napier, 1996; Hammond & Sikka, 1996). But more could be undertaken. For example, an accounting archive of personal accounts across various socio-economic strata could be established. These studies could prioritize the lived experience in accountancy, which in turn could enrich accounting through the notion of a 'different' reality that seems to have been invisible from official accounting histories. Information collected from these narratives will have the capacity and the potential to educate not only those in

positions of power in accounting, but such histories will have the potential to offer hope and support to those who are struggling to achieve success.

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