

## Final Report for Probationary Faculty Development Grant

### Creating a pathway for accounting students with disabilities for success.

*I don't think anyone could have quantified the impact of talking books when they were created for the blind. And closed captioning .... wasn't just for the deaf community  
~ Jenny Lay-Flurrie, Microsoft's Chief Accessibility Officer*

## Introduction

Several researchers within accounting literature have focused on investigating the marginalization of minorities in employment within the accounting field through historical studies. Notable scholars such as Kirkham and Loft (1993), Leman and Tinker (1987), and Tinker and Neimark (1987) have made significant contributions to understanding the experiences of minority groups in the accounting profession, highlighting the challenges and inequalities they encounter.

While persons with disabilities (PWDs) represent the world's largest minority group, (WHO 2011)<sup>1</sup>, there has been limited research conducted in this area. Accounting, being an intellectual profession with less emphasis on physical requirements, can accommodate most physical disabilities with adequate accommodations, allowing individuals to maintain productivity and efficiency (Ameri et al., 2015). Moreover, recruiting individuals with disabilities offers significant benefits to the accounting profession (Sompayrac, Fuller, and Turpin, 2011). However, the accounting field has struggled to attract students with physical disabilities. Preliminary discussions with university faculty members indicate that only a small number of students with visible physical disabilities pursue accounting degrees. In one interview with a PWD accounting student, she mentioned that *because of her physical disability, and because of her knowledge of the profession<sup>2</sup>, she entered the profession knowing that it will be best suited to her requirements.*

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<sup>1</sup> Nearly one-fifth of the U.S. population has a disability (Meeks, Kerzer, and Jain, 2018).

<sup>2</sup> Both her parents are accountants

Thus, there is a need to disseminate information to students with disabilities about the accounting profession.

In this paper, we explore what are the barriers to accounting education among students with disabilities. Second, we would like to understand how educators have facilitated and contributed to the overall success of accounting professionals with disabilities. Overall, we would like to create a pathway for students with visible disabilities to enter into accounting degree programs, successfully graduate from them, and enter the accounting profession to create a more diverse and vibrant accounting workforce.

### **Students with disabilities can improve our accounting educational environment**

Scholars such as Fergus, Teale, Sivapragasam, Mesina, and Stergiopoulos (2018), Garland-Thomson (2017), Iezzoni (2016), and Mogensen and Hu (2019) argue that individuals with disabilities have the potential to positively contribute to their educational environments, community interactions, and professional disciplines. Their unique perspectives offer valuable insights, challenging traditional norms and fostering inclusivity and diversity in education, public engagement, and professional practice (Jain, 2022). For instance, disabled individuals bring enhanced empathy and a deeper understanding of the experiences faced by patients with disabilities, which can lead to improved healthcare outcomes when disabled physicians provide care. In medical education, the inclusion of students and trainees with disabilities who have personal experiences of disability is suggested as a mechanism to address disparities (Meeks et al., 2018).

Similarly, accounting students also deal with various disability communities. For instance, many accounting departments engage in Volunteer Income Tax Assistance (VITA) Programs in

collaboration with their students. These programs offer complimentary assistance in preparing basic tax returns for individuals with low to moderate incomes. A significant portion of individuals seeking assistance through VITA have disabilities, and the tax deductions and benefits available to them are distinctive. In such circumstances, it is anticipated that when VITA programs involve students with disabilities, they would exhibit a greater willingness to acquire knowledge regarding these deductions and benefits, while simultaneously empathizing with the needs of the population they are serving.

Furthermore, state audits of services provided to people with disabilities, such as those conducted by the California Department of Social Services and California Health and Human Services, can benefit from the participation of auditors with disabilities. These auditors may possess a deeper understanding of practical aspects related to disability services, enabling them to recognize important considerations more easily than others.

This is not to imply, that employment of accounting professionals with disabilities should be limited to these only. But, I want to stress that because we have a sizeable PWD community that we are serving, we also need a sizeable accountant with disabilities that can interact and positively contribute to the community.

### **Inclusivity of disabled students**

A stream of research has focused on employment opportunities for PWDs. They have explored whether PWDs find it more difficult to find jobs. In general, academicians concur that even with ADA regulation, PWDs may not have the same employment opportunities as others, even when they have the same level of education (e.g., Burkhauser and Daly 1998). This has been confirmed recently within the accounting discipline by Ameri et al. (2015). They find that employers, particularly small employers with less than 15 employees, showed less interest in

accounting job applicants with disabilities than applicants without disabilities. The difference was more pronounced when the applicant with a disability was experienced (rather than a novice).

However, research related to higher education for students with physical disabilities is relatively sparse. Rustin and Nathanson (1975) explored integrating students with disabilities into the college population. Fichten, Amsel, Bourdon, and Creti (1988) find that professors find it more desirable when students with disabilities interact with them more frequently. Marshak, Wieren, Ferrell, Swiss, & Dugan (2010) find that while ADA requires higher education institutions equal access and reasonable accommodations to all students with disabilities, students with disabilities don't avail of any of these accommodations. Trammel and Hathaway (2007) conjecture that one student might not seek these accommodations may be the stigmatizing effect of disability and that stigma may be impossible to escape for visible disabilities (Barnett, 2022).

Accommodations are a widely used approach for disability inclusion in U.S. higher education, mandated by the ADA and Section 504 of the Rehabilitation Act. These laws require educational institutions to provide reasonable accommodations, adjustments, and auxiliary aids to qualified students with disabilities to ensure equitable access. Students disclose their disabilities, provide documentation, and request accommodations from designated school officials. The institution evaluates the student's eligibility for accommodations based on their disability status, identified barriers, and program requirements. This process involves interaction and consultation between the student, knowledgeable school officials, and faculty members with expertise in disability-related matters.

The social model of disability emphasizes that the limitations experienced by individuals with impairments are not solely caused by their impairments themselves, but rather by the barriers present within society. These barriers can be physical, intellectual, or attitudinal. From this perspective, disability is viewed as a consequence of societal shortcomings in accommodating and including individuals with impairments (Duff and Ferguson, 2011b). Barnes and Mercer (2005, p. 531) state that the social model challenges the notion that disability is an inherent characteristic of an individual, and instead highlights how it is the result of the interaction between the individual and their environment. This also suggests that we can make modifications to remove the limitations experienced by individuals with disabilities.

Jain (2022) highlights the challenges and successes experienced by students with disabilities in a medical school environment, emphasizing the importance of accommodations and support for their inclusion and success. There is evidence from her interviews that when students with disabilities have several supportive faculty members, they can help identify accommodations, strategies, and other ways to support the student's learning better. This helps students to overcome barriers, and excel in medical education.

Research in medical education also shows that the availability of physicians with disabilities as mentors and a strong organizational commitment play a significant role in creating a supportive atmosphere where individuals with disabilities can thrive and contribute effectively. By providing access to mentors who have personal experience with disabilities, aspiring professionals can receive guidance, support, and valuable insights. Moreover, a top-down commitment to embracing disability as a facet of diversity sends a powerful message, promoting inclusivity and ensuring that necessary accommodations and resources are in place. These combined efforts are crucial for establishing an environment that is accessible, inclusive, and

empowering for everyone (Meek et al. 2018). *Overall, my interviews suggest that having a good mentor professor can lead to success.* One interviewee suggested that one professor was solely responsible for his success in his career. In his words, *“He didn’t treat me any differently than anybody else, and he was very encouraging....the professor was so complimentary, that it improved my self-esteem”*.

Research has demonstrated that students who were exposed to professors with disabilities exhibited significantly more positive attitudes toward disability (Hayashi and May 2011). These findings highlight the importance of having representation of individuals with disabilities within educational institutions, specifically in schools of social work. To cultivate a more inclusive and empathetic learning environment, it is recommended that these schools actively recruit professors with disabilities. By doing so, they can provide students with valuable perspectives and firsthand experiences, ultimately fostering greater understanding and acceptance of disability within the field of social work. This is a significant finding because a positive attitude from classmates can help in the learning experience of students with disabilities. (Pritchard 2010) also argue that the presence of people with a disability in the classroom is important as these teachers deliver both contents and generate ‘other’ learnings.

Socially, PWDs still face a sense of isolation from their peers, leading to detrimental effects on their self-esteem and depriving them of the essential feeling of belonging that every student should experience (Farah, Kordab, Tannous, Jaafar, 2022). Consequently, PWDs are more prone to anxiety concerning everyday social interactions, which can significantly impact their mental well-being. Moreover, these effects extend to the academic sphere, where insufficient support for PWDs can result in underperformance and intellectual distress. These consequences are deeply concerning, as they have long-lasting implications for the academics experienced by these

students. The implications within accounting are that we need to integrate students into our accounting clubs like the Accounting Society, and Beta Alpha Psi. These campus-based organizations should be more proactive in becoming more inclusive in including PWDs members and making appropriate accommodations for them. Faculty advisors for these organizations can play a more proactive role. They can also have some PWDs be part of the executive committees within these organizations. One interviewee mentioned: *I think it'll be better for clubs and societies to provide the option of watching (and participating) in the meetings online. I know that it's more advantageous to be there physically for the meeting but sometimes that's just not possible.*

Accounting organizations such as the American Institute of Certified Professional Accountants (AICPA) must take proactive measures to cultivate diversity within the profession. One way to achieve this is by adapting their Accounting Program for Building the Profession (APBP). The APBP is designed to equip high school educators with the skills and knowledge required to teach advanced accounting courses, with the goal of laying a solid foundation for high school students who aspire to enter the accounting profession.

It is essential that APBP extends its focus to include high school students attending specialized schools, such as the California School for the Blind and California School for the Deaf. By customizing the program to cater to the unique learning needs of students in these specialized schools, the APBP can become more inclusive. This involves training educators on different teaching methodologies and tools that are effective for students with visual or hearing impairments, ensuring that the curriculum is accessible and engaging for all students, regardless of their disabilities.

Moreover, this tailored approach could also include collaboration with specialized schools to understand the specific requirements and barriers faced by students with disabilities. For

example, while, the hunch would be that PWDs would prefer online courses, my interviewees had a different opinion. They seem to learn better when they can interact with the professor and other students more often. Insights gained from these collaborations can be used to adapt the program content, teaching methods, and materials to make them more suitable for students with visual and hearing impairments.

### **Research about disability and inclusivity in accounting**

Historical studies have shown that the accounting industry is predominantly homogeneous, with exclusionary tactics and institutional strategies perpetuating a profession that is accessible to a narrow range of individuals from powerful social backgrounds. This industry is dominated by white, middle-class males (Duff and Ferguson, 2011a). Duff and Ferguson, 2011a examined the oral history narratives of twelve disabled accountants, exploring institutional factors that marginalize them. Their study describes the experiences of disabled accountants, identifies sources of discrimination they face, and assesses the role of the profession in supporting their needs. The research is informed by the social model of disability, which emphasizes the social context and environment in creating disability. The analysis extends beyond organizational structures to incorporate professional accounting bodies. The study provides insights into disabled accountants' experiences and contributes to the understanding of accounting work and the treatment of minorities in the profession.

Previous research has examined the attitudes of human resource (HR) managers in accounting firms toward employing disabled individuals, revealing narrow perspectives that often reflect stereotypes and misunderstandings. For instance, a study by Duff et al. (2007) found that HR managers expressed doubts about the suitability of individuals with mental impairments for accounting employment, citing concerns about teamwork and patience. UK companies generally



lack awareness and understanding when it comes to disability issues. Their study highlights the barriers that contribute to the limited representation of disabled individuals in the accounting profession, with a significant constraint being the wage disparity between disabled and non-disabled employees.

Lodh and Nandy (2017) find that during times of financial crisis, the number of disabled accounting students decreased. They attribute this to a lack of available funds that hamper employers' ability to provide accommodations for disabled graduates. Consequently, disabled students face obstacles in pursuing accounting degrees, resulting in a negative growth trend for the representation of disabled individuals in the field.

Walstra and Chukwama (2023) have advocated that we need to adopt Universal Design Learning (UDL) for accounting students. They contend that UDL framework is a valuable tool for improving accessibility and inclusion in education. It aims to eliminate barriers to student learning by creating flexible environments that cater to diverse learners. UDL is rooted in neuroscience and focuses on understanding how students learn. It aligns with guidelines for accounting education, which emphasize engaging learning resources and active student engagement. UDL promotes social justice in education by providing equal opportunities for all students. It recognizes the importance of addressing learner variability and offers three principles: multiple means of representation, multiple means of action and expression, and multiple means of engagement. Implementing UDL for accounting education can be challenging but can be facilitated through the use of technology and collaborative approaches with university learning centers. By adopting UDL, accounting educators can create inclusive learning environments and improve student outcomes.

## **Can Accounting firms do better?**

The intersection of disability and accounting employment holds significant social and economic implications (Ferguson, 2010), even though, PWDs are much less likely than their counterparts without disabilities to secure and maintain employment in every industry (Morris, Fawcett, Brisebois, and Hughes, 2020). Ableism in the workplace is a pervasive issue across various fields, including healthcare professions, as highlighted by Lindsay et al. in 2022. This unfortunate reality may serve as a deterrent for individuals with disabilities, dissuading them from pursuing careers in these professions. Consequently, the underrepresentation of this deserving and equitable group becomes apparent within the industry.

The presence of a disability may necessitate the implementation of physical modifications to facilities and equipment, along with modifications to established work practices. While a small enterprise might opt to undertake such adaptations on a case-by-case basis, larger organizations with multiple office locations are recommended to establish a comprehensive set of policies and procedures to ensure a consistent and coordinated approach throughout the entire organization (ICAEW<sup>3</sup>). On the other hand, there are tax benefits for businesses that have employees with disabilities. Firms may qualify for tax credits and deductions when accommodating individuals with disabilities, as per IRS regulations. However, employers can also derive unforeseen advantages from accommodating disabilities in the workplace. For instance, the utilization of speech-to-text software can offer a convenient and efficient method for all employees to generate written reports. A ramp to reach the office may also assist employees wheel their heavy loads.

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<sup>3</sup> <https://www.icaew.com/groups-and-networks/communities/diversity-community/disability>

One of my interviewees pointed out that *flexible jobs in accounting are more sought after by PWDs* because of their specific needs. Hence, accounting firms may want to finetune and customize the job setting for PWDs, as and when they seek it. Studies have also shown that not only employment is important to PWDs, but also the quality of employment matters. Shahidi et al. (2023) find that PWDs experienced a significant disparity in employment quality compared to those without disabilities, with a higher likelihood of engaging in low-quality work that is either secure but limiting or insecure and unfulfilling. This disparity impacts their mental well-being. Thus, accounting firms need to take cognizance of this fact.

Both my interviewees *were apprehensive initially about joining public accounting firms*. Interestingly one of them was more comfortable with joining a small accounting firm, and the other interviewee was more comfortable with joining a Big 4 accounting firm. Accounting firms need to assuage these concerns because accounting firms have an excellent history of being led by PWDs. For example, the co-founder of Big 4 firm Ernst and Young, Mr. Arthur Young had been partially blind after being hurt in a cricket game. He became a successful entrepreneur post his partial blindness<sup>4</sup>. Jeanne Zweig with cerebral palsy, an alumnus of Temple University, started a successful accounting firm in her name<sup>5</sup>. My review also shows that Big 10 accounting firms are making changes. For example, KPMG Global has developed a pilot scheme aiming to recruit people on the autism spectrum for their audit tech team. *Both my interviewees also agree that accounting firms are now more accommodating*. However, they need to make efforts to identify and recruit the best talent with disabilities also.

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<sup>4</sup> [Disability inclusiveness and accessibility | EY - Global](#)

<sup>5</sup> <https://news.temple.edu/news/2023-01-31/temple-announces-landmark-gift-support-students-physical-disabilities>

One interviewee mentioned *I think getting a job in general requires experience and involvement in certain clubs or societies and because of my disability I could not be involved in clubs or get experience because I spend most of my time outside of school.....I'm going to appointments and going to hospitals ... I'm not really involved on my campus unfortunately, even with experience, I think that will be difficult for me to find an accounting job.* Accounting firms should take cognizance of such issues while shortlisting resumes. While involvement in accounting clubs and societies is a good thing, it might not have been possible for some because of extenuating circumstances.

## **Conclusion**

Recently, the Center for Audit Quality announced its intention to increase the pipeline of diverse accounting students. My research syncs with this objective. My review finds that to create a successful pathway for more students with disabilities in accounting programs, there has to be a concerted effort from universities, professors, as well as accounting firms.

In light of the extensive research and insights presented, it is imperative to recognize the significance of inclusivity and diversity within the accounting profession, particularly concerning individuals with disabilities. The underrepresentation of persons with disabilities (PWDs) in the accounting field is not just a loss for the individuals concerned, but also for the profession and the communities it serves. Accounting, being an intellectual profession, can accommodate a range of physical disabilities, and individuals with disabilities have the potential to bring valuable perspectives and insights, as well as empathy in client-facing roles.

To counteract the marginalization and underrepresentation of PWDs in accounting, a multipronged approach is necessary. Firstly, educational institutions need to ensure that they are creating an environment that is welcoming and accessible to students with disabilities. This

includes not only physical accommodations but also tackling the attitudinal barriers that may discourage students with disabilities from pursuing accounting as a career. The stigma associated with visible disabilities can be addressed through education and awareness campaigns, fostering a culture of acceptance and inclusion.

Secondly, as seen in medical education, mentorship plays a crucial role in the success of students with disabilities. Encouraging faculty members to engage with and support these students is essential. Faculty members who have a deep understanding of disability-related matters can be invaluable in helping students identify strategies and accommodations that support their learning. Moreover, incorporating successful professionals with disabilities as mentors or guest speakers could provide aspirants with relatable role models, inspiring them to pursue accounting careers despite their disabilities.

Lastly, the role of employers within the accounting field cannot be understated. Employers need to recognize the value that individuals with disabilities can bring to the accounting profession and be committed to diversifying their workforce. This includes reevaluating hiring practices and biases, as well as ensuring ongoing support and accommodations for employees with disabilities. Small employers, in particular, need to be educated about the benefits of hiring individuals with disabilities and the potential contributions they can make to the organization and the community.

In conclusion, by embracing diversity, fostering an inclusive educational environment, and establishing supportive mentorship programs, the accounting profession can be enriched by the inclusion of persons with disabilities. This not only benefits individuals with disabilities but strengthens the accounting profession as a whole, making it more compassionate, diverse, and reflective of the communities it serves. Through collaborative efforts from educational

institutions, employers, and the broader community, we can pave the way for a more inclusive and vibrant accounting workforce.

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