

EXHIBIT 1

Demographic Data for CPA and non-CPA African American Accountants

VARIABLES		CPA		NON-CPA	
		FREQUENCY	PERCENT	FREQUENCY	PERCENT
GENDER	Female	126	32.6%	261	67.4%
	Male	117	49.8%	118	50.2%
AGE	20-25	11	8.4%	120	91.6%
	26-30	54	44.3%	68	55.7%
	31-35	39	39.0%	61	61.0%
	36-40	24	41.4%	34	58.6%
	41-45	26	43.3%	34	56.7%
	46-50	21	51.2%	20	48.8%
	51 and over	68	61.8%	42	38.2%
MARITAL STATUS	Married	124	53.4%	108	46.6%
	Single	103	29.7%	244	70.3%
	Divorced	16	37.2%	27	62.8%
AFFORDABILITY	Registration	13	43.3%	17	56.7%
	Exam Sections	2	20.0%	8	80.0%
	CPA Review	11	42.3%	15	57.7%
	Registration and Exam Sections	42	56.0%	33	44.0%
	Registration and CPA Review	4	80.0%	1	20.0%
	Registration/exam/CPA review	115	66.9%	57	33.1%
	Exam and CPA review	2	50.0%	2	50.0%
	None	48	21.5%	175	78.5%
UNDERGRADUATE SCHOOL	HBCU Public	35	33.3%	70	66.7%
	HBCU Private	31	53.4%	27	46.6%
	Non-HBCU Public	117	38.5%	187	61.5%
	Non-HBCU Private	54	42.5%	73	57.5%
	Other	6	21.4%	22	78.6%
METHOD OF FULFILLING 150-HOUR REQUIREMENT	Masters	57	33.7%	112	66.3%
	Fifth Year	32	33.0%	65	67.0%
	n/a	134	82.7%	28	17.3%
	Other	12	12.9%	81	87.1%
UNDERGRADUATE PROFESSOR	CPA	35	36.8%	60	63.2%
	PHD	27	64.3%	15	35.7%
	BOTH	171	39.3%	264	60.7%
	n/a	10	20.0%	40	80.0%
FAMILY ACCOUNTANT/CPA	CPA Family	9	50.0%	9	50.0%
	Accountant Family	65	47.8%	71	52.2%
	CPA and/or accountant	64	50.0%	64	50.0%
	Becker only	132	53.9%	119	46.1%
	Bisk only	4	40%	6	60%

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Demographic Data for CPA and non-CPA African American Accountants

VARIABLES		CPA		NON-CPA	
		FREQUENCY	PERCENT	FREQUENCY	PERCENT
CPA REVIEW	Gleim only	17	60.7%	11	39.3%
	Yaeger only	9	75.0%	3	25.0%
	None	11	9.5%	105	90.5%
	Other	35	66.0%	18	34.0%
	Multiple	28	60.9%	18	39.1%
ACCOUNTANT/CPA KNOWS NON-FAMILY	African American only	7	15.6%	38	84.4%
	Multi-ethnic only	1	25.0%	3	75.0%
	Caucasian only	20	41.7%	28	58.3%
	Asian/Pacific Islander only	0	0%	1	100.0%
	Multiple races	207	48.8%	217	51.2%

EXHIBIT 2

Results of Statistics by CPA status

	CPA	Non-CPA
The CPA certificate guarantees job security.	2.24	2.21
The CPA certificate guarantees prestige.	1.42	1.59
The CPA certificate guarantees more money.	2.11	2.06
The CPA certificate guarantees mobility.	1.50	1.66
The CPA certificate has no value.	4.79	4.44
Studying for the exam takes too much time.	2.56	2.13
The CPA exam is difficult.	2.15	2.00
There is not enough information about exam.	3.82	3.35
Requirement hard to fulfill.	3.46	3.56
Lack of understanding the advantage	3.58	3.68
The CPA exam is expensive.	2.91	2.28
Too much family responsibility	3.09	2.75
Money is a motivational factor.	1.69	1.78
Job security is a motivational factor.	1.80	1.84
Prestige is a motivational factor.	1.54	1.66
Peer support is a motivational factor.	2.97	3.04
Undergraduate professor is a motivational factor.	2.698	2.955
Graduate professor is a motivational factor.	3.01	3.09
Family support is a motivational factor.	3.55	3.49
Job requirement is a motivational factor.	1.96	2.48
Employer incentive is a motivational factor.	2.12	2.32