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EXAMINING FRANK ADAIR JR. AS AN AFRICAN AMERICAN CPA PIONEER: A HISTORICAL NOTE

Abstract: In 1932, Frank Adair Jr. achieved his Certified Public Accountant (CPA) status as the sixth African American CPA in the US and only the second in the Deep South. Although his active professional career was brief (5 years), it typifies not only the difficulty experienced by an African American achieving this designation in the Jim Crow South, but also the factors that were necessary for such an achievement to occur in that time period. First, Adair Jr. practiced in a dynamic and vibrant segregated business community. Second, he was educated at a black college. An African American who wanted to stay in the Deep South would have had no other option. Third, he benefitted from a strong professional mentoring relationship that enabled him to forge his career path. Inadvertently, Adair Jr. was omitted from the 1990 NABA report of the first one hundred African American CPAs. This historical note seeks to correct that omission.

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INTRODUCTION

In 1932, Frank Adair Jr. became a Certified Public Accountant (CPA) in Georgia, making him the second African American CPA in Georgia and the Deep South, as well as the sixth African American CPA nationwide to earn such a distinction. This achievement was so significant that it was publicized in the *Atlanta Daily World*, the only African American daily newspaper at that time, as well as the *Baltimore Afro-American*, one of the five largest African American newspapers in the United States. Although his career was a mere five years, Frank Adair Jr.'s experience typifies the difficulty an African American experienced while seeking to achieve this professional designation in the Jim Crow South. Of keen interest are the factors that enabled him to excel despite seemingly insurmountable odds.

First, he trained and practiced in Atlanta, one of the most successful segregated African American business communities in the country. Without a client base of sufficient size, he would not have had the opportunity to practice his craft. The first minority CPAs practiced in areas where a critical mass of African American businesses provided a support base. Second, he was educated at a black college. While African Americans were admitted to northern colleges and universities, for the majority of African Americans choosing to remain in the South, the only business education available that would prepare one for the CPA exam was from black colleges. The African Americans who were trained at northern colleges tended to stay in the North. Of the first five African American CPAs, all of them received their accounting education at northern schools but only one, J. B. Blayton, practiced in the Deep South. [Hammond, 2002, 16-17, 21, 23-27, 30-31] Adair would be the first African American CPA educated at a black college and he was the first to receive his accounting education in the Deep South. Third, Mr. Adair had a strong mentor in J. B. Blayton, the first African American CPA in the state of Georgia and the fourth African American nationwide to earn this professional distinction. Professor Blayton would be his teacher at Morehouse College, his employer at a CPA firm, and eventually his partner in the same firm.

Unfortunately, Frank Adair Jr. was inadvertently omitted from the 1990 National Association of Black Accountants (NABA) report listing the first 100 African American CPAs. In 2002, Dr. Theresa Hammond published her seminal work on the history and struggles of the pioneer African American CPAs in the United States: *A White Collar Profession: African American*

Certified Public Accountants since 1921 using the NABA list as a foundation. Research on Professor Blayton, prominently featured in Dr. Hammond's book, uncovered newspaper articles from the 1930's that referenced the accounting firm Blayton, Adair and Company. Understanding that Mr. Blayton could not have had a white partner in a segregated society, further research led to verification of this African American pioneer and the difficulties he faced achieving this professional certification in a time of segregation and discrimination.

HISTORICAL CONTEXT

In the latter half of the 19th Century, it was not uncommon for African Americans and Whites to have business interactions. Entrepreneurs among the African American population depended quite heavily upon the support of white customers, especially as many of them were continuing in trades developed on the plantations, both personal service, such as barbering and cooking, and manual labor trades, such as blacksmithing. [Meier and Lewis, 1959, 128; Du Bois, 1899, 8-11] In Atlanta, one African American dentist built a strong career serving white patients, even before the Civil War [Wortman, 2009, 78-79, 82]. Alonzo Herndon, one of Atlanta's most successful entrepreneurs, built the base of his large fortune in a barbershop on Peachtree Street that only served a white clientele. [Dittmer, 1977, 8] A successful African American grocer, James Tate, in late 19th century Atlanta was located in a white area of the city. An African American in rock quarrying and brick making, J. McKinley, had Whites and African Americans among his one hundred fifty laborers [Carter, 1894, 20-23]. Not only did you have some intermingling of clients and workers but the physical separation was not as strict. African American businesses could even rent space in white buildings [Dittmer, 1977, 8, 38].

Around the turn of the century however, this began to change due to several factors. Beginning in the 1890's, Atlanta, Georgia, and the rest of the Deep South began instituting the Jim Crow laws that restricted African American rights politically, economically, and socially. [Dittmer, 1977, 8-22] As early as 1899, African American Sociologist W. E. B. Du Bois recognized the changing tenor of the times and foresaw opportunity when he declared, "it is clear that it is density of Negro population in the main that gives the Negro business-man his best chance." [Du Bois, 1899, 7] One contributing factor to the changing economic and social tide was the changes in technology and business or-

ganization which led to the creation of larger businesses and put serious pressure on the smaller "mom and pop" entrepreneurs in all aspects of society. African Americans were affected more as they would be shut out of the management positions in large white-owned firms and did not possess the capital to create the larger firms on their own. [Meier and Lewis, 1959, 128] At the same time in the Deep South, Whites were beginning to move into endeavors normally restricted in the past to the African American slave populations and when that occurred, Whites would invariably hire other Whites over African Americans therefore further restricting minority opportunities. This included artisan positions such as brick masons and carpenters but also porters, ditch diggers and other menial positions. [Hope, 1899, 56]

Another contributing factor to the socio-economic changes of the early 20th century was the marked increase in the African American urban population. All over the nation, African Americans were leaving the farms and entering the urban areas. The trend held true in Atlanta as the black population in Atlanta more than doubled between 1890 and 1920. On the upside, this urbanization created a significant African American market. [Meier and Lewis, 1959, 128] On the downside, this migration created tensions with other urban immigrants. Poor Whites also began to move into Atlanta from the mountains of north Georgia and the farms of the Piedmont region. Economic competition for the low skill jobs began to elevate tensions between the two communities. In response the state and local governments began to pass Jim Crow laws that codified segregation in housing and economic opportunities. [Dittmer, 1977, 8-22]

The tensions between the African American and poor white communities reached a breaking point early in the new century. In 1906, in the midst of a heated governor's election that stoked racial fears, a riot broke out in Atlanta over three days in September where roving bands of Whites attacked African Americans on sight. To this day, there is no agreement over the number of African Americans killed. What is known is that many of the murders were committed in the downtown business district and nearby areas. What the government had started with its Jim Crow laws, the race riot helped to conclude. Now the African American business community would begin to participate in the economic and social segregation as a defense mechanism, retreating to two main enclaves on Auburn Avenue and the area surrounding the Atlanta University Center. [Burns, 2006, 175, 187, 192]

By the 1930s when Frank Adair, Jr. earned his CPA designation and was practicing his career, this segregation was essentially complete. It now impacted all aspects of African American society, from social to business to political. [Pomerantz, 1996, 117] writes

By law, blacks in Atlanta could not serve on juries. Their tax forms were a different color than those used by whites. City statutes prohibited interracial marriages. Mulatto children born out of wedlock were not permitted to inherit the estate of their white father. At the First National Bank, blacks used separate teller windows. Of the four elevators in the Rhodes-Haverty Building, three were marked "White" and the fourth "Colored"..... At the Davison-Paxon department store on Peachtree Street, the drinking fountain on the first floor was designated for whites, the fountain in the basement for blacks. At the Fox Theatre, blacks were made to enter through a stairwell on the side of the building, not the front. Though Booker T. Washington Park was created for blacks, all other city parks were off-limits.....On the streetcars and buses of Atlanta, blacks sat in the back; only when buses became overcrowded did drivers permit them to sit in the emergency fold-up seat in the front.

What this segregation meant to the African American business community and business professionals was a restricted base of operations. While the large African American work forces in agriculture and domestic help would continue to work with the white community, African American businesses and professionals could only rely on African American support. [Alexander, 1951, 463] This segregation did provide for some African American businesspersons a captive audience and limited competition as a mitigating benefit. For the African American CPA, however, the restricted base served as a serious hindrance since only larger business concerns tended to use the services of a CPA.

As it happened, the rise of the CPA and the advent of accounting as a professional field coincided with the increase in segregation across the South at the turn of the century. While accounting and bookkeeping have always been a part of business enterprises, the growth of the large corporations in the second Industrial Revolution created the need for the most elite form of accountants, the Certified Public Accountants, who could be trusted to verify the information given to the absentee owners and shareholders. The first law in the US creating the

CPA designation was passed in 1896 in New York. [Hammond, 2002, 3] Georgia established its Georgia State Board of Accountancy to regulate CPAs in 1908, well after Jim Crow laws and segregation were instituted. Therefore in Georgia and throughout the Deep South, significant administrative and legal obstacles existed to prevent a CPA from creating a thriving practice off an integrated customer base. Understandably, any African American hoping to enter this new and growing field would, out of necessity, seek clients from within his community. Without a significant base of client support within that community, an African American CPA would not be able to achieve a CPA career and practice.

It should be noted that African Americans were involved in accounting and bookkeeping across the South but the emphasis in this paper is on the CPA designation. [Martin, 1933, 113] To achieve the CPA designation, an accountant has to pass a rigorous set of exams.¹ To highlight the difficulty of the exams of the period under consideration, J. B. Blayton took the exams thirteen times between 1925 and 1928 in Georgia before passing all five portions. [GA, 1925-1928, 25-54] (Racism may have been a factor in Blayton's large number of retakes but the impact would be practically impossible to parse out.) In addition to the exams a prospective CPA had to pass, in some states at first and eventually in the majority of states, he had to show between one and three years of experience in the field. Both the exam and experience requirements would prove to be a hindrance to African Americans.

To pass the exam, he would need extensive training in all levels of accounting. However, this educational background was difficult to obtain in the Deep South after the turn of the century. The college education needed to succeed in any business was limited for African Americans. In 1899 at his Atlanta University Conference on "The Negro In Business", Du Bois, when speaking of the need for more African American businesspersons, said "The great drawback is the little knowledge of business methods among the Negroes." [Du Bois, 1899, 13] One of the resolutions adopted by his conference was, "We need as merchants the best trained young men we can find. A college training ought to be one of the best preparations for a broad business life; and thorough English and high school training is indispensable."

¹ The Georgia State Board of Accountancy minutes show the CPA exam consisted of five portions: Commercial Arithmetic, Theoretical Accounting, Practical Accounting, Auditing, and Commercial Law.

[Du Bois, 1899, 50] College training was particularly needful in accounting, which had such high standards and specialized knowledge. However, this specialized training was even rarer than a general college education for African Americans. Joseph Pierce in his 1944 study on African American business and business education listed 15 black schools across the South that offered some courses in accounting. [Pierce, 1947, 253] The vast majority of those offered only the introductory courses. The sole school that offered a graduate education in accounting was Atlanta University. [Pierce, 1947, 274] The absence of accounting education was so severe that J. B. Blayton would use his own private school in Atlanta, the Blayton Business Laboratories, to help fill the gap.

As difficult as it was to pass the exam, gaining the experience requirement in the states that required it was even tougher. White accountants would not allow African Americans to practice with them with rare exceptions. The reason given was that their clients would not trust African Americans to handle their books, even though there was some evidence to the contrary. [Martin, 1933, 114] Of the first five African American CPAs, four achieved the designation in states that did not, at the time, require experience. The fifth gained experience at a white Jewish firm in New York. [Hammond, 2002, 21] As more and more states began to require experience, the first pioneers began to provide support to those who followed.

However, as noted before, an African American still needed a significant client base to support their own business before they could begin to help others gain experience. In the urban areas with its large African American populations, a captive market could provide enough business to sustain a CPA practice. Notably, after World War 2, half of the African American CPAs at the time were located in Chicago and were associated with the practice of Arthur Wilson and Mary Washington. [Hammond, 2002, 28] By 1947, four African Americans had received CPAs in the Deep South and only two of those were associated with a CPA practice, both in Atlanta. [Hammond, 2002, 85, 108, 147]

The experience requirement for the CPA highlights the need for a mentor, even among majority accountants. The experience requirement is actually a holdover from the British system that consisted of a long apprenticeship. [Hammond, 2002, 4] For minority CPAs though, with such limited access to preparatory professional experience, the role played by a professional mentor was doubly important, yet the number of possible mentors was severely limited. Wilson, Washington and Blayton played a

significant role in mentoring almost all of the African American CPAs in the early part of the 20th Century. In his 1951 article on Negro Business in Atlanta, Robert Alexander noted that of the 15 known African American CPAs, six were students of Blayton, earning him the title of "Dean of Negro Accountants". [Alexander, 1951, 457; Hammond, 2002, 23-24] Frank Adair was not counted among these six CPAs but he was the first of J. B. Blayton's protégés. In addition, he reflected the other two factors by his education at a black college and his work in the Atlanta business community.

ADAIR'S EXPERIENCE

Frank Adair, Jr. was born in 1905, the only child of Frank Sr. and Ophelia Adair, and came of age in Vine City, an African American neighborhood immediately adjacent to the Atlanta University Center. The Atlanta University Center, at that time, was composed of three prestigious black institutions: Morehouse College, Atlanta University and Spelman College. Adair's father worked for a railroad company. Frank Adair would spend his entire life within a few blocks of his birthplace. He attended the nearby Gate City Elementary School and then Booker T. Washington High School. Washington High was the first black high school in Atlanta and had only recently opened when Adair enrolled. After high school, he attended Morehouse College. He was considered an exceptionally brilliant mathematician by his professors. He graduated in 1929 with a degree in Economics. During his course of study, he took courses in accounting also. Such exposure would prove to be fortuitous in later years. [Atlanta *Daily World*, 10/7/1932, A1]

It was at Morehouse College that he met his future mentor and business associate, Professor Jesse Bee Blayton (known as J. B.). A native of Oklahoma, Blayton moved to Atlanta in 1922 where he began work at the Standard Life Insurance under the direction of Heman Perry, a noted African American entrepreneur. [Blayton, 1954, 3] By the time Frank Adair Jr. studied under him, Mr. Blayton was already fully immersed in his business ventures. Although Standard Life Insurance failed in 1924, Blayton continued to work with other insurance firms as well as the local Citizens Trust Bank, an African American owned firm that began as a subsidiary of Standard Life. In 1925, Blayton, along with 14 partners, began the Atlanta Mutual Building Loan and Savings Association. That same year, he began teaching accounting at Morehouse College and he sat for CPA exam for the first

time. Three years later, he successfully passed the examination in its entirety. [Seder and Burrell, 1971, 127] Soon thereafter, he created his own accounting firm, J. B. Blayton & Co., a CPA firm.

Frank Adair, Jr. and J. B. Blayton began a protégé/mentor relationship while Adair was studying under Professor Blayton at Morehouse. Even though Morehouse offered more accounting classes than most black colleges during this time, Adair still needed to study more advanced accounting classes. So after Adair graduated, he would continue his studies at Blayton Business Laboratory. The Laboratory was private school Mr. Blayton founded essentially to teach business skills to the local community but it also provided a place where Adair could receive more intensive accounting training. In addition, after his graduation from Morehouse, Adair would also become an associate at J. B. Blayton & Co. [Atlanta *Daily World*, 10/7/1932, A1]

Frank Adair Jr. began taking the CPA exam in mid-1931. He took the exam four times: May 1931, September 1931, December 1931, and May 1932. He passed the exam in May 1932 and was awarded CPA #325 in September of the same year. [GA, 1931-1932, 80-92]² Although four years had elapsed since Blayton passed the exam and more than 100 other CPAs had been certified in Georgia alone³, Adair was still only the second African American to receive this distinction in the entire Deep South. Frank Adair Jr. was also the sixth in the United States to do so. It would be 18 years before another African American would receive a CPA license in the state of Georgia. [Hammond, 2002, 147] Adair's accomplishments were written up in the local African American owned newspaper, the *Atlanta Daily World* saying "Leading Atlanta citizens as well as faculty members of Morehouse College express themselves as highly elated over the progress of this young Atlantan and predict a great future for him in the business and economic world. His ability as an accountant has received high praise from members of both races." [Atlanta *Daily World*, 10/7/1932, A1] Adair would also be recognized in the *Baltimore Afro-American* for his achievement. [Baltimore *Afro-American*, 10/22/1932, 7]

² The Georgia State Board of Accountancy minutes from each quarter detail who paid to take the CPA exam, who passed the previous exam and who still needed to retake which portion. So, one can find, for example, that Blayton and Adair struggled to pass the Practical Accounting portion of the exam. The minutes do not, however, report the actual scores on the exam.

³ J. B. Blayton received CPA Certificate #192 and Frank Adair Jr. received certificate #325.

Family lore has its own story about Adair and his CPA exam. In their chronology, he passed the exam on his first attempt. According to the family narrative, Georgia officials did not believe that an African American was capable of such an achievement. Therefore, he was forced to retake the exam. Astonishingly, he was required to retake the exam in the office of the then current Governor, Richard B. Russell. With pride, his sons report that he scored higher the second time than he did the first time he sat for the exam. [Adair and Adair, 2010] No corroborating evidence of this has been found and the historical record shows Adair took the exam four times in total. Still, it is not inconceivable that Georgia officials would be reluctant to accept his accomplishment given the tenor of the era. The family narrative simply illustrates their perception of the obstacles Adair faced and their pride in their father's accomplishments.

Regardless of the means by which he took the exam, Adair was now an official CPA. After the achievement, Adair was made a junior partner in J. B. Blaytons's accounting firm. The new firm was renamed Blayton, Adair and Company. Many early African American CPAs worked at other jobs as well as their accounting work and Adair was no exception. Even as a partner with Blayton in the accounting firm, he also became a bookkeeper at Citizens Trust Bank, the local African American owned bank that was purchased in 1932 by Blayton and his partners L. D. Milton and Clarence Yates. After two years, he became a note-teller at the bank. [Atlanta Daily World, 10/7/1937, 1, 6]

In the mid-1930s, Frank Adair Jr. was a vital member of the thriving African American community of Atlanta and he showed up regularly in the local African American newspaper. In 1932, he married his wife, Ruth. In 1935, he had his first son, Frank III. [Adair and Adair, 2010] He had a job at Citizens Trust Bank and was a partner in Blayton's CPA firm. He held positions of Assistant Secretary and Treasurer of the Atlanta Mutual Building Loans and Savings Association. [Atlanta Daily World, 10/7/1932, A1; 1/31/1934, 1; 4/18/1937, 2] In the *Atlanta Daily World*, he made regular appearances in a gossip style column written by I. P. Reynolds that often made lighthearted fun of his growing weight. Mr. Reynolds commented, "They say all fat men are jolly, so see Frank Adair, Jr. and you will find the saying to be true". [Atlanta Daily World, 3/15/1936, 4; 4/24/1936, 6] He participated as an actor in the Atlanta University Players, a summer theatre group in at least two productions during 1934. [Atlanta Daily World, 6/20/1934, 3] In 1936, Adair was a Fulton County delegate to the Fifth District Convention of the Republican

Party, dominated at that time by African Americans. [Atlanta *Daily World*, 4/26/1936, 1, 8] Just these small mentions in the local newspaper paint the picture of a young man successfully involved professionally, socially and politically.

However, the success was not fated to last. In 1937, everything seemingly began to fall apart. In February, Adair was hospitalized for appendicitis. [Atlanta *Daily World*, 2/3/1937, 3; 10/6/1937, 6] After his recovery, family and friends began to notice a change in him. He began to miss nights at home and offered no explanation to his wife. Both his work performance and personal appearance became unprofessional. During this time of distress, Adair became a regular visitor to his daughter's grave in Lincoln Cemetery. (Adair and his wife had lost a young daughter, also named Ruth, in April 1933. She had only lived a couple of days.) [Adair, 2012] In September 1937, Adair cleared checks with non-sufficient funds that he had written to buy the Shanghai Inn on Auburn Avenue. Blayton and L. D. Milton, the CEO, discovered this and confronted Adair. In what Blayton would later call a 'fatherly' warning, Adair was told that he was going in one direction and the bank was headed in another. If his behavior continued, he would be separated from the bank. [Atlanta *Daily World*, 10/6/1937, 1, 6; 10/7/1937, 1, 6]

Reportedly, the following Monday afternoon, October 4, 1937 he went by the daycare to pick up his son to give him a ride around town. His wife would later recall joking with him that she was jealous but he promised her a ride at another time. After returning his son, he left and did not return home again. According to a newspaper report, on Tuesday morning, the groundskeeper at Lincoln Cemetery saw him sitting near his daughter's grave in his car. Later, it was reported, the groundskeeper heard a muffled gunshot but thought it was a hunter's rifle. It was not. Frank Adair Jr. had committed suicide. He was 32. [Atlanta *Daily World*, 10/7/1937, 1, 6]

According to newspaper reports, his death was discovered approximately an hour later when the cemetery workers found him. A coroner's inquest was held the next day. Police testified they had found the gun in the car with him. Police investigators also found the cancelled checks and bill of sale for the Shanghai Inn in his pockets. Mrs. Adair would speak to Adair's changed habits over the last few months and J. B. Blayton would relay the extent of the previous conversation concerning the non-sufficient fund checks at the bank. In the end, overwhelming evidence pointed to a self-inflicted gunshot wound to the chest. Although the newspaper reporters at the time did not refer to it

as such, the testimony concerning Adair's behavior during the last year of his life would lead one to conclude he was suffering from depression as demonstrated by his changed behaviors of home, work, and personal dress. [Atlanta *Daily World*, 10/7/1937, 1, 6] His funeral was held Saturday, October 9, 1937 and he was buried next to his daughter. [Atlanta *Daily World*, 10/8/1937, 4] His death was reported in African American newspapers around the country. [Chicago *Defender*, 10/16/1937, 7; Baltimore *Afro American*, 10/16/1937, 3] In a sad postscript, his wife Ruth gave birth to their second son, James, in January 1938, just three months after his death. [Adair and Adair, 2010]

ADAIR AS REPRESENTATIVE

Frank Adair Jr.'s success while short-lived illuminates the impact of three factors on the career of an early African American CPA in the Deep South: a vibrant segregated community, a rigorous education at a black college and an active mentor. In Adair's time, Atlanta hosted a dynamic and vibrant African American business community, especially in the community in which he had come of age. Born the year before the 1906 race riot, Adair spent his entire life in this thriving segregated community. Atlanta, during the career of Frank Adair, Jr., was a city that supported five black Colleges and Universities, and attracted a peerless cadre of students and faculty. The nearby Auburn Avenue Business district was large enough to host numerous African American businesses including a bank, insurance firms, drugstores, theatres, restaurants, and nightclubs among other ventures. [Alexander, 1951, 451-464] In addition to the businesses, Adair was able to work with numerous fraternal organizations and religious institutions located in the city, such as the Odd Fellows, the Prince Hall Masons, and the National Baptist Convention.⁴ J. B. Blayton, over the years, would eventually gain the business of most prominent African American organizations not only in Atlanta but across the Southeast (such as the SCLC and the National Baptist Convention), thereby allowing him to have enough clients to support a partner and to give professional experience to other fledgling African American accountants. The success of Frank Adair Jr. demonstrates how a large vibrant community, even in the midst of segregation, gave many young African American businessmen the opportunity to

⁴ The Adair family possesses an audit report bearing Adair's signature where he audited the National Baptist Convention in 1932. [Adair and Adair, 2010]

succeed. Dr. Hammond, in her book, notes several individuals who could do accounting, such as Theodora Rutherford and Theodore Jones, but spent years working in other occupations due to the lack of opportunity to practice. [Hammond, 2002, 12-15, 85]

As noted before, gaining experience was not the only hindrance to African American prospective CPAs. Passing the CPA exam, then as now, was considered quite difficult. As one newspaper noted, when speaking of Adair's achievement, the state board examinations were "recognized in many sections of the country as being more difficult and exacting than those given members of the medical profession." [Atlanta *Daily World*, 10/7/1932, A1] To sit for the exam successfully required an extensive education. This was especially difficult for African Americans to obtain. Very few African Americans in that period would have been able to receive even the training necessary for the exam. The majority of the early pioneer African American CPAs received their training at majority northern colleges and universities.

Frank Adair Jr, however, remained in the South and obtained his education at a black college. For any African American in the Deep South, the only options for a college education were to head North to college or to stay in the South and study at colleges and schools specifically created for him. An early survey of African American businesspersons in Atlanta revealed that a significant number received their training at either Atlanta Baptist College (now Morehouse College) or Spelman Seminary (now Spelman College). [Carter, 1894] In particular, few high schools or colleges in the South had classes in accounting. Morehouse began offering its accounting classes when J. B. Blayton started teaching them in 1925. Until the 1960's, Atlanta University was the only school in the South that offered substantial accounting classes to African Americans. [Hammond, 2002, 5-6; Pierce, 1947, 274] The almost complete lack of access for African Americans to receive a business education is one reason Blayton created the Blayton Business Laboratory. Without the pioneering work of J. B. Blayton in creating the accounting programs at Morehouse College and Atlanta University as well as his own Blayton Business Laboratory, it is difficult to see how Frank Adair Jr. could have received the necessary education to pass the exam. No other city or college in the Deep South offered the same level of opportunity for an accounting education.

Frank Adair Jr. passed the CPA exam when Georgia did not yet have an experience requirement. [GA, 1935, 122] Still, the

experience Adair gained from Mr. Blayton was invaluable. As a mentor, Blayton guided Adair's path and opened doors for a talented, promising young man. Without a doubt, the lives of J. B. Blayton and Frank Adair Jr. were remarkably intertwined. Adair took classes from Blayton at Morehouse and the Blayton Business Laboratory. Adair would become his partner in the CPA firm and his primary job was in a bank that Blayton owned. Adair also worked at a savings and loan that Blayton had founded and managed. They were both members of the Republican Party and Omega Psi Phi Fraternity. When Adair died, it was Mrs. Blayton who would be called from work to comfort his widow.

The depth of the relationship between the two men reflects the value Blayton had to Adair as a mentor. Blayton was providing opportunities not only professionally and educationally but also socially and politically. Again, this relationship epitomizes the process by which almost all of the African American CPAs would begin their journeys, especially in the days when the experience requirement became common. As noted before, three individuals (J. B. Blayton, Arthur Wilson and Mary Washington) mentored and inspired the large majority of all African American CPAs before 1950 and maintained that influence for years afterwards. [Alexander, 1951, 457; Hammond, 2002, 23-24, 28] Throughout the 20th century, careful study shows the depth and dedication of the pioneer African American CPAs' commitment to providing opportunities to the minority CPAs that followed them. It is no accident that the motto of the National Association of Black Accountants is "Lifting as We Climb".

CONCLUSION

Though Frank Adair Jr.'s end was tragic, his life was a not a tragedy but a triumph. In a era of blatant discrimination, he worked within the dictates and structures of his time to achieve great success. Taking advantage of the vibrant Atlanta community in which he lived, the black college where he earned his education, and alongside a mentor willing to give him opportunities to professionally develop, he helped forge new pathways by becoming a pioneer among African American CPAs.

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