

An Application of the Justification-Suppression Model of Prejudice to the Disability Wage Gap

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Abstract

I studied the disability wage gap by examining how participants' hiring decisions changed with varying levels of justification and with the educational attainment of candidates with and without disabilities. The justification-suppression model demonstrates how expressed prejudice increases as justification increases. Participants ($N = 77$) were randomly assigned to read fictitious hiring materials for either a disabled or nondisabled (control) candidate. I further manipulated the level of justification present (i.e., the level of accommodation requested) and the educational level of the candidate. Participants reported the salary and position they would give to the applicant, their perceptions of the candidate, and their levels of suppression of prejudice toward disabled persons. Results demonstrated that disabled candidates with lower education received a wage advantage over nondisabled candidates with similar levels of education, perhaps suggesting a bend-over-backwards or sympathy effect. However, disabled candidates were perceived more negatively than nondisabled candidates, perhaps as a result of their defiance of stereotypical perceptions of disabled people as incompetent as posited by the stereotype content model. Inconsistent with the justification-suppression model of prejudice, suppression and justification were not significantly associated with any form of employment discrimination. Overall results indicate that disability has an effect on both participants' perceptions of the candidates and their salaries. These findings may inform future research to explore effective legislative and educational approaches to eliminate disability-based employment discrimination.

Keywords: disability, justification-suppression model, wage gap, prejudice, discrimination

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According to Ameri et al. (2015), disabled people continue to have fewer employment opportunities and lower wages than those without disabilities. These employment disparities have continued after the passing of the Americans with Disabilities Act (ADA) in 1990 which prohibits employer discrimination on the basis of disability and ensures the right of employees to reasonable accommodations (Baldwin & Johnson 1995; Kruse & Schur, 2003; Yin, Shaewitz, & Megra, 2014). Despite the legal protection of the ADA, a wage gap has been found between qualified disabled persons and their nondisabled peers (Baldwin & Choe, 2014; Baldwin & Johnson 1995; Hollenbeck & Kimmel, 2008; Kruse & Schur, 2003).

While the exact extent of the reported wage gap varies among studies depending on factors of interest (e.g., productivity, type of disability, etc.), a wage gap on the basis of disability has been consistently supported (Baldwin & Choe, 2014; Baldwin & Johnson 1995; Hollenbeck & Kimmel, 2008; Kruse & Schur, 2003). Baldwin and Choe (2014) describe the wage gap as 23% for disabled men and 10% for disabled women. While the disability wage gap is less extreme for women, it is important to note that women with and without disabilities also experience significantly lower wages than their male counterparts (Baldwin & Choe, 2014). In relation to the large-scale impact of the disability wage gap, Yin et al. (2014) speculate that if there was no disability-based employment discrimination, there would have been an additional \$141 billion in the U.S. economy in 2011 alone. Additionally, researchers have identified different manifestations of the wage gap. Baldwin and Johnson (1995) demonstrate that the disability wage gap can manifest differently, either as explicit wage discrimination or in the form of offering disabled employees jobs for which they are overqualified.

It should be noted that while Title I of the ADA (1990) prohibits employment discrimination on the basis of disability, the Fair Labor Standards Act of 1938 still allows for employees with disabilities to be paid less than the minimum wage if they are unable to perform the same job as someone without a disability. The ADA, however, prohibits discrimination against disabled employees who are qualified for their positions, who can effectively perform a job either with or without a reasonable accommodation (Baldwin & Johnson, 1995; Kruse & Schur, 2003). The ADA therefore prohibits the wage discrimination that the research of Baldwin and Choe (2014), Baldwin and Johnson (1995), Hollenbeck and Kimmel (2008), and Kruse and Schur (2003) demonstrate, as employees in these studies were considered “qualified.”

Ameri et al. (2015) suggests that the disability wage gap may be at least partially due to discrimination. Kim (2017) attributes the disability wage gap to employers’ beliefs regarding the potential productivity of employees with disabilities. These beliefs are based on perceptions that these employees may not have the necessary skills to efficiently complete tasks, even when these tasks are unrelated to any functional limitations of the disability that may exist. Employers’ beliefs regarding the productivity of employees with disabilities may allow them to internally justify their discrimination (Baldwin & Choe, 1995; Baldwin & Johnson, 2014); this is to say that if employers perceive that the disabled employee is not competent to fulfill job duties, they may feel justified in assigning the employee to a position they are overqualified for given their actual abilities. This negative perception is consistent with the application of the stereotype content model (Fiske, Cuddy, Glick, Xu, 2002) to disability, which suggests that people with disabilities are often perceived as warm, but not competent (Clément-Guillotin et al., 2018; Kim, 2017). These perceptions provoke a paternalistic prejudice that inspires attitudes of pity or

sympathy towards the group, however this attitude is only maintained as long as the group (i.e. disabled people) is not perceived as a threat (Fiske et al., 2002). The mixed stereotype that results from these perceptions (i.e. high warmth and low competence) maintains the status of disabled people as subordinate as subordination is the only manner in which the group is able to maintain social desirability. This perception of disabled people may also cause employers to perceive disabled employees as less intelligent even when these differences may not actually exist (Hunt & Hunt, 2004; Fiske et al., 2002).

The perception of a lack of competence and productivity in disabled employees (Fiske et al., 2002; Kim, 2017) may also be supported by the integrated threat theory of prejudice (Bustillos & Silván-Ferrero, 2013; Stephan & Stephan, 1993; Stephan, Stephan, Demitrikis, Yamada, & Clason, 2000). The integrated threat theory of prejudice posits that in-group members expect the behavior of out-group members to be harmful to the goals and welfare of their group (Stephan & Stephan, 1993; Stephan et al., 2000). This may be applied to the disability wage gap as non-disabled employers (in-group members) may expect disabled employees (out-group members) to act counter their own goals and the goals of fellow in-group members, such as nondisabled employees or customers (Stephan & Stephan, 1993; Stephan et al., 2000). This application is supported by the findings of Bustillos and Silván-Ferrero (2013), in which they successfully applied integrated threat theory to the prediction of the attitudes of nondisabled participants towards disabled people and found that attitudes towards people with physical disabilities were mediated by threat.

Disabled employees that defy the stereotype of disabled people as being high in warmth and low in competence may provoke more negative reactions due to the integrated threat theory

as they are no longer perceived to be subordinate and therefore may pose a threat to the perceiver (Fiske et al., 2002; Stephan & Stephan, 1993; Stephan et al., 2000). The effects of defying stereotypes may be illustrated by research studies conducted by Baldwin and Johnson (1995) and Yin et al. (2014), which suggest that disabled employees do not experience the same benefits of higher education as their nondisabled peers. While education levels are positively related to the wages of nondisabled employees, this trend is not found in disabled employees (Baldwin & Johnson, 1995). Research conducted by Yin et al. (2014) suggests that disabled employees with more education experience greater wage inequalities than their less-educated disabled counterparts. This indicates that the wage difference between disabled and nondisabled employees with Master's degrees may be greater than the wage difference between disabled and nondisabled employees with Bachelor's degrees when considered in proportion to their total income. This pattern was also supported in research conducted by Ameri et al. (2015), in which the disability wage gap increased in more experienced applicants.

The current research will explore the disability wage gap in conjunction with the justification-suppression model of prejudice (JSM; Crandall & Eshleman, 2003). This theory posits that expressed prejudice is the result of the interaction between the degree to which an individual can justify their prejudice and the amount of suppression of prejudice they experience due to socialization (Crandall & Eshleman, 2003). The presence of justification factors (i.e. requests for reasonable accommodations) not only allows for the greater likelihood that prejudice will be expressed, but also reduces the likelihood that the resulting discrimination will be detected by the actor or others (Crandall, Eshleman, & O'Brien, 2002). Thus, although we are socialized to not express prejudice toward those with disabilities (Crandall et al., 2002), the

prejudice may still exist but is more likely to be expressed in situations where it can be justified. This concept may apply in the case of the disability wage gap as employers may justify discrimination against employees with disabilities through a perceived lower level of productivity and the perceived expense of accommodations (Kim, 2017). Title I of the ADA also requires employers to absorb the cost of any reasonable accommodations that do not cause undue hardship. According to Kim (2017), this requirement has led some employers to perceive hiring a disabled employee as costly. However, this perception has been proved inaccurate as the Job Accommodation Network (2000) demonstrated that 20% of all accommodations are free and 80% of accommodations do not exceed \$500 in cost. According to Costa-Lopes, Dovidio, Pereira, and Jost (2013), people often experience negative reactions if they violate what the society they are living in has deemed to be “just.” This negative experience is the mechanism of suppression of prejudice as referenced in the JSM (Crandall & Eshleman, 2003; Costa-Lopes et al., 2013). In the case that an individual can sufficiently justify their prejudice, this justification may negate the suppression of prejudice they would normally experience (Crandall et al., 2002; Crandall & Eshleman, 2003) and result in discrimination.

This process of justification may take the form of legitimizing myths or social accounts; these are ways through which people are able to internally justify discrimination by relying on skewed perceptions of the desires of the people they are discriminating against (Belliveau, 2012; Costa-Lopes et al., 2013). In the case of the disability wage gap, this may result in employers subscribing to ideas that disabled people do not desire to gain financially to the same extent as their nondisabled peers; this form of justification is also found in the gender wage gap (Belliveau, 2012). The disability wage gap may not be based on negative attitudes towards

people with disabilities, but instead on employers' increased ability to internally justify discrimination through legitimizing myths, social accounts, and perceptions of productivity resulting from the social stereotypes of people with disabilities (Belliveau, 2012; Clément-Guillotin et al., 2018; Costa-Lopes et al., 2013; Fiske et al., 2002; Kim, 2017)

Following previous research (Ameri et al., 2005), the current study will examine the extent to which disabled people are discriminated against in accounting professions and will expand research to examine the connections between the JSM and the disability wage gap. Deafness was selected for this study, as functional limitations associated with deafness are unrelated to the work of an accountant. In accordance with preferences expressed by the deaf community, this study will use identity-first language when describing disabled people ("Disability Language Style Guide," 2018). All gendered information was excluded from experimental materials in order to control for potential confounding effects of gender on the wage gap in general, and the disability wage gap specifically (Baldwin & Johnson, 1995).

In order to manipulate justification for prejudice, fictional deaf candidates requested reasonable ADA accommodations that were major (e.g., ASL Interpreter and speech-to-text equipment) or minor (e.g., written work orders). We measured disability discrimination through not only the salary the participant selected, but also the position deemed appropriate for the candidate and the participant's perceptions of the candidate. We also measured the suppression of prejudice toward disabled persons that participants experienced and how discrimination changed based on the education level of the candidate.

In this study, our first hypothesis (H1) was that participants would discriminate more against

disabled candidates compared to their nondisabled counterparts when discrimination is operationalized to include differences in salary, job selection, and participants' perceptions. Next we hypothesized (H2), that this discrimination would increase as justification factors increased. Our third hypothesis (H3) was that while we expected disabled candidates to experience greater wage discrimination, we expected that this discrimination would be greater for those with master's degrees than those with bachelor's degrees. Our final hypothesis (H4) was that participants who experienced high levels of prejudice suppression would be less likely to discriminate against disabled candidates.

Methods

Participants

Participants ($N = 77$; participants without disability who were analyzed $N = 70$; mean age = 19.93, $SD = 1.78$; 31.4% in their first year of college, 22.9% in their second year of college, and 30.0% in their third year of college; 91.4% Caucasian; 64.3% female) included undergraduate students from Carroll College who were taking either business or psychology courses at Carroll College during the Fall semester of 2019. Participants were recruited through presentations by researchers to students in business and psychology courses at Carroll College to participate in the in-person study. These presentations were then followed by recruitment emails (Appendix 1). These participants may have been rewarded for participation through extra or course credit. Incentives for participation were determined by individual professors.

Materials

Cover letters and résumés. All participants reviewed the cover letter and résumé of the candidate of their assigned condition (Appendix 2). These were modified from "The disability

employment puzzle” (Ameri et al., 2015). The education level, experience, disability status, and presence of a request for reasonable accommodations were all manipulated within these hiring materials based on the assigned condition. The employers and positions listed in the résumés were modified to reflect experience in the state of Montana. These hiring materials were originally created for candidates applying for jobs within the field of accounting. This was maintained as deafness should not affect the work of an accountant. There were six experimental conditions (Condition 1, $N = 11$; Condition 2, $N = 12$; Condition 3, $N = 10$; Condition 4, $N = 18$; Condition 5, $N = 13$; Condition 6, $N = 13$) to which participants were randomly assigned to one. We manipulated the candidate’s disability status (deafness or no disability), the candidate’s education (Bachelor’s or Master’s degree), and in the conditions where the candidate disclosed a disability, the level of accommodations necessary and therefore how costly it would be to hire the candidate (high or low justification). Previous research indicates that there are additional intersectional concerns affecting the disability wage gap, having a greater negative effect on women than men (Baldwin & Johnson, 1995). Given this information, we decided to exclude all gendered information about the candidate so that the gender wage gap does not confound our findings.

In order to manipulate the independent variable of the candidate’s qualifications for the job, participants were randomly assigned to a condition where the candidate is highly qualified for the position (e.g., has a Master’s degree in accounting and several years of experience) or to a condition where the candidate is qualified, but less so, for the position (e.g., has a Bachelor of Science degree in accounting and only a few years of experience in entry level positions).

In order to manipulate the independent variable of the level of accommodations that candidates who experience deafness request, participants were randomly assigned to a condition where candidates who experience deafness requested minor, less costly, reasonable accommodations providing low justification for discrimination (e.g., written work orders) or to a condition where the candidates who experience deafness request major, more costly, reasonable accommodations, providing a higher level of justification for discrimination (e.g., American Sign Language Interpreter and speech-to-text equipment). All accommodations requested by candidates were considered “reasonable” by Title I of the ADA (1990).

Job descriptions and salary selection. All participants reviewed job descriptions for four positions in the accounting field. These job descriptions were modified from descriptions found on the job recruitment website Glassdoor. All job descriptions featured a general description of the job, average education, average years of experience, average salary, and the primary duties of the position (Appendix 3). All participants then selected both the position and the salary they would offer the candidate from their assigned condition. Participants selected their candidate’s salary from seven options ranging from \$23,000 to \$101,000, with there being at least one salary option that was appropriate for each position.

Hiring perceptions scale. All participants completed the hiring perceptions scale (Appendix 4). This scale was modified from previous research by Nietupski, Hamre-Nietupski, VanderHart, and Fishback (1996). This scale features ten statements ($\alpha = 0.89$) that participants must respond to using a Likert scale that ranges from one (*strongly agree*) to nine (*strongly disagree*). Necessary items were reverse coded before computing an average composite score where a high score indicated a more positive regard of the candidate. An example of a statement

that participants would respond to is, *The quality of work that would be performed by this candidate would be equal to or superior to that of my other employees*. The purpose of this scale was to measure both the participants' perceptions of the competence of their candidate and the degree of prejudice that they had against their candidate.

Suppression of prejudice scale. All participants completed the Suppression of Prejudice scale (Appendix 5). This scale was modified from previous research (Crandall et al., 2002). This scale features 18 statements ($\alpha = 0.85$) that participants responded to using a Likert scale that ranges from one (*strongly agree*) to nine (*strongly disagree*). An example of a statement that participants responded to is, *When describing someone I know to a friend, I might avoid mentioning his or her disability*. This scale featured six statements regarding race, six statements regarding sex, and six statements regarding disability. The statements regarding race and sex were used to decrease the probability that participants would realize that the intention of the study was to study prejudice based on disability. Only the items related to disability were included in data analysis such that a low score on this scale reflects a high level of suppression of prejudice toward disabled persons, while a high score reflects a low level of suppression of prejudice toward disabled persons. The purpose of this scale was to measure the degree to which the participants suppressed prejudicial thoughts according to the JSM (Crandall & Eshleman, 2003).

Demographic items. All participants completed nine demographic items where they answered questions regarding their disability status, age, year in school, and ethnicity, and other demographic information (Appendix 6).

Procedure

Participants were recruited through email and class presentations. Interested participants signed up to participate through an online form and all studies took place in the same standard classroom at Carroll College. Researchers explained informed consent to the participants and willing participants signed informed consent forms. Participants were then randomly assigned to one of the six experimental conditions.

After viewing the applicant's materials, participants were directed to view job descriptions for four different levels of accounting positions. These job descriptions included the necessary qualifications and salary range for the position described. Participants then selected the position they would offer the employee and then separately selected one of seven options for salaries, with at least one option being appropriate for each of the four positions.

Participants then filled out a questionnaire regarding their perceptions of hiring this employee (scales adapted from Nietupski et al., 1996). Finally, they completed a scale evaluating their suppression of prejudice (Crandall et. al., 2002) and demographic items. Participation took between fifteen and twenty minutes to complete the questionnaires. Afterward participants were thanked for their time and debriefed.

Results

Data Analytic Strategy

To examine the extent to which disability status, education level, and justification factors impact each of the three dependent measures (i.e., position selected, salary, and participants' perceptions of the candidate), ANOVAs were used to analyze the data. All participants that reported having a disability were excluded from the analysis. Three separate ANOVAs were

conducted, one for each of the dependent measures, in order to examine the main effects of and interactions between the independent variables on each of the dependent variables. The effect of justification factors was only analyzed in conditions with disabled candidates in which justification factors were manipulated. In these conditions, ANOVAs were conducted to test the effect of education and justification on each of the three independent variables. To test the effect of suppression of prejudice on the dependent variables, the file was split by disability and correlations were conducted with suppression of prejudice, position selected, salary, and participants' perceptions of the candidate.

The Effects of Disability and Education

Perceptions of candidate. A univariate analysis of variance was conducted that examined the effect of disability and education on participants' perceptions of the candidates. Disability had a significant main effect on participants' perceptions of the candidates ($F(1,63) = 5.591, p = 0.021$): disabled candidates ($M = 6.570, SD = 1.657$) were regarded less favorably than nondisabled candidates ($M = 7.557, SD = 0.978$). Education did not have a significant main effect on participants' perceptions of the candidates ($F(1,63) = 2.297, p = 0.135$), indicating that participants had equivalent perceptions of the candidates with Master's and Bachelor's degrees. There was no significant interaction between disability and education on participants' perceptions of the candidates ($F(1,63) = 0.077, p = 0.782$).

Salary. A univariate analysis of variance was conducted that examined the effect of disability and education on salary. Disability did not have a significant main effect on salary ($F(1,66) = 1.651, p = 0.203$). Education did have a significant main effect on salary ($F(1,66) = 35.628, p < 0.001$): highly-educated candidates ($M = 5.457, SD = 0.919$) were assigned higher

salaries than less-educated candidates ($M = 4.229$, $SD = 1.031$). There was a significant interaction between disability and education on salary ($F(1,66) = 5.485$, $p = 0.022$) (Figure 1). This interaction was probed with an independent samples t -test. In the low education condition, disability had a significant effect on salary ($t(33) = 2.465$, $p = 0.019$): disabled candidates ($M = 4.500$, $SD = 0.9325$) were paid more than nondisabled candidates ($M = 3.6364$, $SD = 1.0269$). In the high education condition, disability did not have a significant effect on salary ($t(33) = -0.779$, $p = 0.442$); highly educated disabled candidates were paid a similar salary as highly educated nondisabled candidates.

Job selection. A univariate analysis of variance was conducted that examined the effect of disability and education on job selection. Disability did not have a significant main effect on job selection ($F(1,66) = 0.298$, $p = 0.587$), meaning that disabled candidates were assigned similar positions as nondisabled candidates. Education had a significant main effect on job selection ($F(1,66) = 32.201$, $p < 0.001$): highly-educated candidates ($M = 3.229$, $SD = 0.690$) were assigned higher positions than less-educated candidates ($M = 2.229$, $SD = 0.808$). There was no significant interaction between disability and education on job selection ($F(1,66) = 1.461$, $p = 0.231$).

The Effects of Justification and Education

Perceptions of candidate. A univariate analysis of variance was conducted that examined the effect of justification and education on participants' perceptions of the candidates. Justification did not have a significant main effect on participants' perceptions of the candidates ($F(1,42) = 0.710$, $p = 0.404$), so that participants had similar perceptions of candidates despite varying justification factors. Education did not have a significant main effect on participants'

perceptions of the candidates ($F(1,42) = 1.155, p = 0.289$), indicating that participants had equivalent perceptions of the candidates with Master's and Bachelor's degrees. There was no significant interaction between justification and education on participants' perceptions of the candidates ($F(1,42) = 0.193, p = 0.663$).

Salary. A univariate analysis of variance was conducted that examined the effect of justification and education on salary. Justification did not have a significant main effect on salary ($F(1,42) = 0.174, p = 0.679$), so that participants assigned similar salaries to candidates despite varying justification factors. Education did have a significant main effect on salary ($F(1,42) = 8.512, p = 0.006$), so that participants assigned higher salaries to candidates with higher education ($M = 5.364, SD = 1.002$) than candidates with lower education ($M = 4.5, SD = 0.933$). There was no significant interaction between justification and education on salary ($F(1,42) = 0.174, p = 0.679$).

Job selection. A univariate analysis of variance was conducted that examined the effect of justification and education on job selection. Justification did not have a significant main effect on job selection ($F(1,42) = 0.002, p = 0.960$), so that participants selected similar jobs for candidates despite varying justification factors. Education did have a significant main effect on job selection ($F(1,42) = 11.867, p = 0.001$), indicating that participants assigned candidates with higher education ($M = 3.182, SD = 0.795$) to more prestigious positions than candidates with lower education ($M = 2.333, SD = 0.817$). There was no significant interaction between justification and education on job selection ($F(1,42) = 0.174, p = 0.679$).

The Effects of Suppression of Prejudice toward Disabled Persons

The data for disabled and nondisabled candidates were analyzed separately. Examining the correlations in the conditions where the candidate had a disability there were no significant correlations between the suppression of prejudice and the following dependent variables: job selection ($r(45) = -0.025, p = 0.873$), salary ($r(45) = -0.055, p = 0.728$), and participants' perceptions of the candidates ($r(45) = -0.165, p = 0.279$). In the conditions where the candidate did not have a disability, there were also only marginally significant correlations between the suppression of prejudice, job selection ($r(24) = -0.390, p = 0.059$), and salary ($r(24) = -0.387, p = 0.062$). There were no significant correlations between the suppression of prejudice and participants' perceptions of the candidates ($r(21) = -0.045, p = 0.846$).

Discussion

Due to the research of Baldwin and Johnson (1995), Baldwin and Choe (2014), Hollenbeck and Kimmel (2008), and Kruse and Schur (2003) on the disability wage gap, we predicted that participants would discriminate more against disabled candidates compared to nondisabled candidates. This hypothesis (H1) was not supported in terms of wage discrimination or job selection but was supported in that participants had more negative perceptions of disabled candidates compared to nondisabled candidates. Second, we hypothesized that discrimination against disabled candidates would increase as justification factors (i.e. requests for reasonable accommodations) increased. This hypothesis (H2) was not supported as justification factors had no significant effect on discrimination in the form of wage, job selection, or perceptions of the candidate. Next, we anticipated that disabled candidates in the higher education conditions would experience greater wage discrimination than disabled candidates in the lower education conditions according to the research of Baldwin and Johnson (1995) and Ameri et al. (2015).

This hypothesis (H3) was not supported as disability only had a significant effect on salary in the low education condition in which disabled candidates were paid more. Finally, we hypothesized that participants who reported higher levels of prejudice suppression, according to the suppression of prejudice scale modified from Crandall et al. (2002), would discriminate less against disabled candidates. This hypothesis (H4) was not supported as suppression of prejudice did not have a significant effect on any form of discrimination toward the disabled candidate. Overall, our results demonstrate that less-educated candidates with disabilities may experience a wage advantage over their nondisabled peers, this could be caused by the efforts of employers to not appear discriminatory. However, all disabled candidates may be subjected to more negative perceptions which may be due to the perception that they are a threat to the in-group members. We will explore both of these ideas further.

As mentioned in the preceding summary, there was a significant interaction between disability and education on salary, and after probing this interaction, it was found to only be present in the low education condition with disabled candidates being paid more than nondisabled candidates. This does not support our hypothesis (H3) as we predicted that disabled candidates in the high education condition would experience greater wage discrimination than candidates in the low education condition. Our data suggested the opposite: Disability only had a significant effect on salary for candidates in the low education condition where disabled candidates experienced a wage advantage, rather than a wage disadvantage. This was contrary to the findings of Baldwin and Johnson (1995), Yin et al. (2014), Ameri et al. (2015), Baldwin and Johnson (1995), Baldwin and Choe (2014), Hollenbeck and Kimmel (2008), and Kruse and Schur (2003), in that disabled candidates did not experience a wage gap and less-educated

disabled candidates experienced a wage advantage. These results suggest a bend-over-backwards effect (Shaffer & Graziano, 1980) or the sympathy effect (Nario-Redmond, 2019) where participants are making an effort to demonstrate their favorable attitudes toward disabled persons. The bend-over-backwards effect suggests that people may attempt to prove that they are not prejudiced towards members of an out-group by showing preference towards this group, especially when it is easy to show preference (Shaffer & Graziano, 1980). In that disabled candidates only experienced a wage advantage in conditions where applicants had a lower level of education, this may have represented the easier condition to show preference. This may indicate that participants perceived fewer risks when providing a higher salary to a candidate with a disability into a position that required a lower level of education, and thus, the easier way to demonstrate their favorable attitudes toward disabled people.

Disabled candidates in both the high and low education conditions were perceived more negatively than their nondisabled counterparts. The stereotype content model's (Fiske et al., 2002) conceptualization of stereotypes about disability can help interpret these findings. As the hiring perceptions scale measured participants' perceptions of the competence of the candidates, our data suggest that the presence of disability had a detrimental effect on participants' perceptions of the competence of candidates in both the high and low education conditions. While a Master's degree is a higher achievement than a Bachelor's degree, attainment of either of these degrees may cause disabled candidates to defy the stereotype of disabled people as incompetent (Fiske et al., 2002). This may create a conflict between their achievement of a high level of education, which may imply a higher level of competence and the stereotype of disabled people as incompetent (Fiske et al., 2002). While disabled people are typically perceived to be

incompetent according to the stereotype content model (Fiske et al., 2002), they are also perceived to be very warm and friendly. This combination leads to disabled people to have increased social desirability as they are perceived to be subordinates and are therefore in need of paternalistic protection (Fiske et al., 2002). As all of the disabled candidates had achieved either a Bachelor's or a Master's degree, they may not have benefited from this social desirability as they may not have been perceived as incompetent due to their level of education. This may have caused the disabled candidates, regardless of education level, to be perceived as a threat, as suggested by integrated threat theory as (Stephan & Stephan, 1993; Stephan et al., 2000). This is consistent with the explanation of mixed stereotypes by Fiske et al., (2002) in which they suggest that groups that are perceived to be high warmth, low competence are perceived as non-threatening, while groups that are perceived to be low warmth, high competence are perceived as threatening (Fiske et al., 2002). Disabled candidates with both Bachelor's and Master's degrees may therefore be perceived as high competence, low warmth. This stereotype may provoke envious prejudice instead of the paternalistic prejudice that disabled people typically provoke when they conform to the low competence, high warmth stereotype this may explain why disabled candidates were perceived more negatively than nondisabled candidates (Fiske et al., 2002).

While disability and education produced interesting findings for salary, this variable did not influence the job selected. The lack of interaction between disability and education on job selection suggests that while according to Baldwin and Johnson (1995), the wage gap can manifest in discrepancies in job placement and not purely wage discrimination, our data did not support this suggestion. This may be due to the clearly defined job descriptions that the

participants were provided with. This may have reduced the subjectivity of the participants' fictional hiring decisions, as they could clearly compare the experience and education of their candidate with the job options.

Finally, neither justification factors nor suppression of prejudice significantly affected discrimination. These results did not support the application of the JSM to the disability wage gap (Crandall & Eshleman, 2003). Manipulation of justification factors (i.e., levels of accommodations requested by candidates in each condition), did not significantly affect the degree to which participants discriminated through salary, job selection, or perceptions of the disabled candidates. This may be due to participants' lack of familiarity with the nature of such accommodations or these results may suggest that the request of reasonable accommodations does not significantly affect the degree to which disabled employees are discriminated against. However, this would contradict the findings of Kim (2017) which suggested that employers may discriminate against disabled employees as they may view necessary reasonable accommodations as costly. There were also no significant differences between the expressed discrimination (i.e., salary assigned to the candidate, job selected for the candidate, and report of perceptions of the candidate) of participants that reported higher or lower levels of suppression of prejudice toward persons with disabilities. This did not support the strong negative correlation expected between suppression of prejudice and expressed discrimination as posited by Crandall and Eshleman (2003) through the JSM. This may be due to participants' efforts to demonstrate their lack of prejudice towards disabled people.

Limitations and Future Directions

Due to the nature of this study, the results may be limited in generalizability due to the demographics of the participants. Undergraduate students may only have theoretical knowledge of hiring practices and lack the practical experience of employers, including knowledge about ADA accommodations. The participants were also aware that the study used fictional candidates and therefore the results may differ from a study in which employers believed they were evaluating real applicants. Additionally, in a real hiring situation, employers may have a finite amount of money that they can offer to the person hired. Our participants were not limited to a finite amount of money. This theoretical context, may have removed any potential incentive for discrimination. The average salaries, years of experience, and education levels of each position were also clearly defined which may have reduced discrimination as participants could easily compare the candidates' hiring materials to the job descriptions, this may differ from the context of an actual hiring process.

Future studies may expand on this research by analyzing archival data to evaluate employment discrimination in non-theoretical contexts. This may increase the validity of the study; however, researchers would be limited in their ability to measure factors such as suppression of prejudice in studies in which employers were unaware of their participation in a research study.

Overall Conclusions

While disability-based employment discrimination is more complex and may not always take the form of explicit wage discrimination, our data support that disabled employees continue to experience discrimination (i.e. wage discrimination or more negative perceptions) despite their

level of education. While this wage discrimination should be addressed through legislation, our society may need to take other approaches such as educational campaigns to address the detrimental effects of stereotypes surrounding disability.

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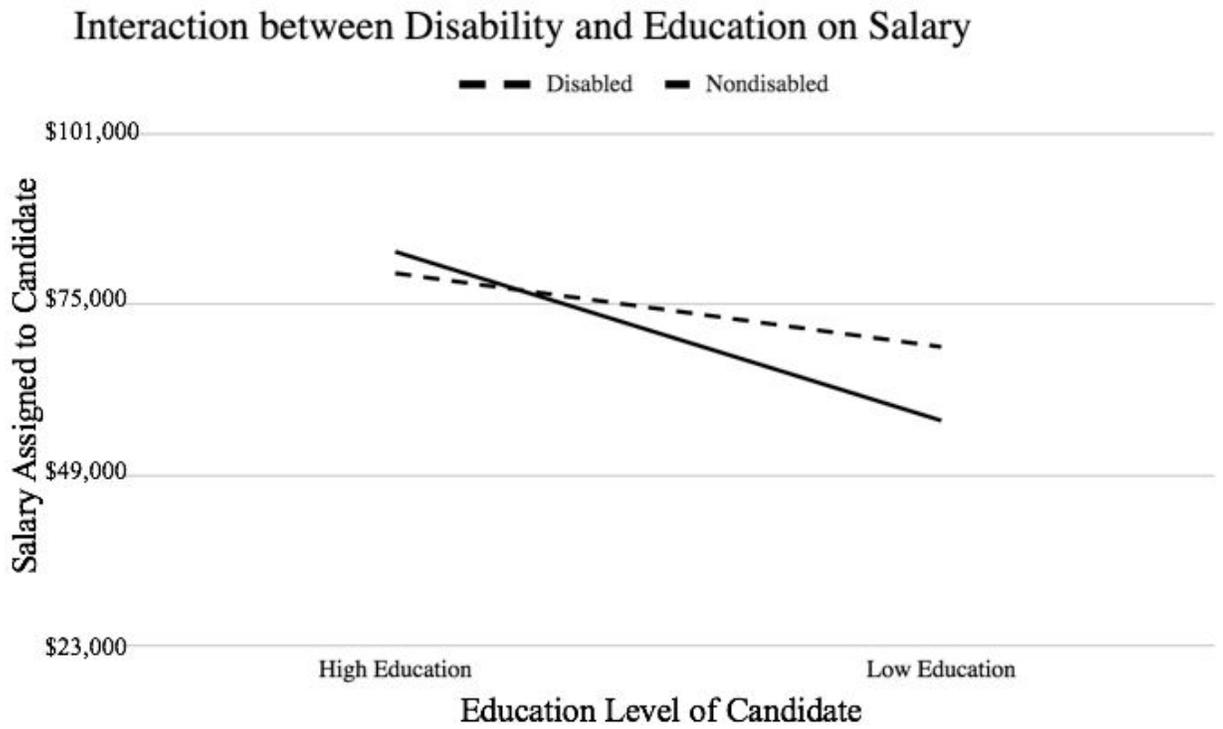


Figure 1. Significant interaction between disability and education on salary

Appendix 1: Recruitment Email

Hello, my name is Rachel Bechtel and I am a 4th year psychology major conducting research for my Honors Thesis under the supervision of Dr. Jessica McManus. I am using a compilation of questionnaires to study hiring behavior of employers in Montana. We are interested in learning about how an applicant's background and experiences impact hiring decisions.

I am looking for students in business and psychology classes to participate in my study. If you volunteer as a participant in this study, you will be asked to view hiring materials of an applicant and complete relevant questionnaires about your impressions of the applicant. This study should take approximately 30 minutes of your time. In order to complete the study, you can sign up online through this link:

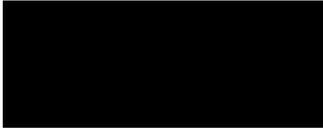
https://docs.google.com/spreadsheets/d/1kt7qe_MeXwnVEn4hZqnPOj8s0xfANhTDS-lpPA9pZW8/edit?usp=sharing

I would like to assure you that this study has been reviewed and approved by the Institutional Review Board at Carroll College. If you are interested in participating in our research, sign up for the most convenient research time to complete the study. Your participation is completely voluntary, and there will be no penalties if you do not choose to complete the study or choose to withdraw from the study after beginning. All information provided to researchers will be anonymous and kept confidential. Feel free to contact me at rbechtel@carroll.edu or my faculty advisor at jmcmamus@carroll.edu if you have any further questions.

Appendix 2: Cover Letters and Résumés.

Modified from: The Disability Employment Puzzle (Ameri, Schur, Adya, Bentley, McKay, & Kruse, 2015)

Condition 1: High Education/Low Justification



To Whom It May Concern:

I am responding to the advertised position in your finance department. I am a licensed public accountant with an M.A. in Accountancy and a B.S. in Accounting from the University of Montana. Presently, I am working as an Accounting Manager at Bozeman Health where I prepare monthly, quarterly and annually audited financial statements for a public healthcare company with net revenues of \$500 million.

I am a highly organized and self-driven individual, passionate about developing my career in the field of Accounting. I am an accomplished communicator, with excellent organizational, decision making, and time management skills. I also have a track record of consistently meeting and regularly surpassing demanding performance goals. I am seeking a challenging but rewarding position which is why I was naturally drawn to this exciting opportunity.

In addition to my professional experience at Bozeman Health, I volunteer for the Montana School for the Deaf and Blind, where I organize conferences for people to meet, share stories and help one another. As an individual who experiences deafness, I am committed to providing my time and energy to those similar to myself. I believe that my volunteer experience has allowed me to learn how to effectively work with others in a supervisory capacity. In order for me to work productively, I do request that I receive written work orders to ensure that there are no communication errors.

Please be advised that my disability does not interfere with my ability to perform the skills needed in a finance environment. I would be happy to answer any questions that you may have concerning this matter.

I look forward to hearing from you so that we can discuss my qualifications in more detail.

Sincerely,



(Personal information redacted for research)

OBJECTIVE: Seeking a position in the Accounting field.

EDUCATIONAL QUALIFICATIONS:

- **Master of Accountancy** from the **University of Montana**, Missoula, MT:
September 2005—May 2007
 - o Certified Public Accountant (CPA) certified, State of Montana
- **Bachelor of Science in Accounting** from the **University of Montana**, Missoula, MT:
September 1999—May 2003

EXPERIENCE:

Bozeman Health, Bozeman, MT

05/2011 – Present, Accounting Manager

Presently preparing monthly, quarterly and annually audited consolidated financial statements for a healthcare company with net revenues of \$500 million.

- Substantially reduced significant audit adjustments through better financial controls. • Participated in the successful conversion to the G.T.E. hospital-based general ledger system without any interruption of accounting operations.
- Completed three years of delayed reporting for pension plans and kept it and other employee benefit plans current for more than 5,000 employees.
- Developed a system to track primary and fully diluted earnings per share calculations including common stock equivalents.
- Revised the 10K format in compliance with segment reporting requirements and other recent GAAP pronouncements.

Pulley & Muzzana CPAs PC, Missoula, MT

07/2007 – 12/2011, Junior Accountant

Performed audits for large publicly held corporations and medium-sized privately owned companies in manufacturing and retail industries. Audited pension and profit sharing plans.

During this period, fulfilled professional experience that led to CPA certification in Montana.

- Managed small- to medium-sized audits during the second year.

- Managed physical inventory counts for more than 25 clients.
- Improved productivity by eliminating an average of two weeks field time during audits.
- Designed and implemented a department performance evaluation system to replace a nonfunctioning one.
- Trained four college graduates in principles of auditing that became permanent staff. •
Charted internal control systems for non-utility subsidiaries that pointed out system weaknesses and reduced loss risks.

ARW Construction, Missoula, MT**06/2003 - 09/2005, Accounting Assistant**

- Performed accounts payable functions for construction expenses.
- Managed vendor accounts, generating weekly on-demand checks.
- Managed financial departments with responsibility for Budgets, Forecasting, Payroll, Accounts Payable and Receivable.
- Created budgets and forecasts for the management group.
- Ensured compliance with accounting deadlines.
- Prepared company accounts and tax returns for audit.
- Coordinated monthly payroll functions for 200+ employees.
- Worked with bankers, insurers and solicitors regarding financial transactions.

COMPUTER SKILLS:

Microsoft Word, Excel, Access, PowerPoint, and Outlook Express.

AFFILIATIONS:

- Volunteer for the Montana School for the Deaf and Blind
- Member of the Montana Society of Certified Public Accountants

Condition 2: High Education/High Justification



To Whom It May Concern:

I am responding to the advertised position in your finance department. I am a licensed public accountant with an M.A. in Accountancy and a B.S. in Accounting from the University of Montana. Presently, I am working as an Accounting Manager at Bozeman Health where I prepare monthly, quarterly and annually audited financial statements for a public healthcare company with net revenues of \$500 million.

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In addition to my professional experience at Bozeman Health, I volunteer for the Montana School for the Deaf and Blind, where I organize conferences for people to meet, share stories and help one another. As an individual who experiences deafness, I am committed to providing my time and energy to those similar to myself. I believe that my volunteer experience has allowed me to learn how to effectively work with others in a supervisory capacity. In order for me to work productively, I do request that there is speech-to-text equipment installed on my work phone to ensure that there are no communication errors. I will also need an American Sign Language (ASL) interpreter to be present during all team/business meetings (meetings that occur within the organization) and with clients.

Please be advised that my disability does not interfere with my ability to perform the skills needed in a finance environment. I would be happy to answer any questions that you may have concerning this matter.

I look forward to hearing from you so that we can discuss my qualifications in more detail.

Sincerely,





(Personal information redacted for research)

OBJECTIVE: Seeking a position in the Accounting field.

EDUCATIONAL QUALIFICATIONS:

- **Master of Accountancy** from the **University of Montana**, Missoula, MT:
September 2005—May 2007
 - o Certified Public Accountant (CPA) certified, State of Montana
- **Bachelor of Science in Accounting** from the **University of Montana**, Missoula, MT:
September 1999—May 2003

EXPERIENCE:

Bozeman Health, Bozeman, MT

05/2011 – Present, Accounting Manager

Presently preparing monthly, quarterly and annually audited consolidated financial statements for a healthcare company with net revenues of \$500 million.

- Substantially reduced significant audit adjustments through better financial controls. • Participated in the successful conversion to the G.T.E. hospital-based general ledger system without any interruption of accounting operations.
- Completed three years of delayed reporting for pension plans and kept it and other employee benefit plans current for more than 5,000 employees.
- Developed a system to track primary and fully diluted earnings per share calculations including common stock equivalents.
- Revised the 10K format in compliance with segment reporting requirements and other recent GAAP pronouncements.

Pulley & Muzzana CPAs PC, Missoula, MT

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- Managed financial departments with responsibility for Budgets, Forecasting, Payroll, Accounts Payable and Receivable.
- Created budgets and forecasts for the management group.
- Ensured compliance with accounting deadlines.
- Prepared company accounts and tax returns for audit.
- Coordinated monthly payroll functions for 200+ employees.
- Worked with bankers, insurers and solicitors regarding financial transactions.

COMPUTER SKILLS:

Microsoft Word, Excel, Access, PowerPoint, and Outlook Express.

AFFILIATIONS:

- Volunteer for the Montana School for the Deaf and Blind
- Member of the Montana Society of Certified Public Accountants

Condition 3: Low Education/High Justification



To Whom It May Concern:

I am responding to the advertised position in your finance department. I am a graduate from

University of Montana with a B.S. in Accounting. Presently, I am an Accounting Assistant at ARW Construction where I perform accounts payable functions for construction expenses.

I am a highly organized and self-driven individual, passionate about developing my career in the field of Accounting. I am an accomplished communicator, with excellent organizational, decision making, and time management skills. I also have a track record of consistently meeting and regularly surpassing demanding performance goals. I am seeking a challenging but rewarding position which is why I was naturally drawn to this exciting opportunity.

In addition to my experience at ARW Construction, I volunteer for the Montana School for the Deaf and Blind, where I organize events for people to meet, share stories and help one another. As an individual who experiences deafness, I am committed to providing my time and energy to those similar to myself. I believe that my volunteer experiences have allowed me to learn how to effectively work with others in a supervisory capacity. In order for me to work productively, I do request that there is speech-to-text equipment installed on my work phone to ensure that there are no communication errors. I will also need an American Sign Language (ASL) interpreter to be present during all meetings.

Please be advised that my disability does not interfere with my ability to perform the skills needed in a finance environment. I would be happy to answer any questions that you may have concerning this matter.

I look forward to hearing from you so that we can discuss my qualifications in more detail.

Sincerely,





(Personal information redacted for research)

OBJECTIVE: Seeking a position in the Accounting field.

EDUCATIONAL QUALIFICATIONS:

- **Bachelor of Science in Accounting** from the **University of Montana**, Missoula, MT: September 2008—May 2012
 - o Currently pursuing my Certified Public Accountant (CPA) certification
 - o Overall GPA **4.0/4.0**; Major GPA **4.0/4.0**
 - o Coursework includes Auditing, Tax, Economics, Computer Science, and Public Speaking
 - o Dean's List: Fall 2008; Spring 2009; Fall 2009; Spring 2010; Fall 2011; Spring 2011; Fall 2011; Spring 2012

CAREER

PROFILE:

- Detail-oriented, efficient and organized with extensive experience in accounting systems.
- Possess strong analytical and problem-solving skills, with the ability to make objective decisions.
- Excellent written and verbal communication skills.
- Resourceful in the completion of projects, effective at multitasking.

EXPERIENCE:

ARW Construction, Missoula, MT

06/2012 - Present Accounting Assistant

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- Ensure compliance with accounting deadlines.
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- Coordinate monthly payroll functions for 200+ employees.
- Liaise with bankers, insurers and solicitors regarding financial transactions.

Pulley & Muzzana CPAs PC, Missoula, MT

01/2010 – 05/2012 - Accounting Intern

- Managed accounts payable, accounts receivable, and payroll departments.

- Generated budgets and forecasts on a quarterly basis and presented data to the management team.
- Reported on variances in quarterly costing reports.
- Prepared annual company accounts and reports.
- Administered online banking functions.
- Managed payroll function for 140 employees.
- Monitored and recorded company expenses.

Rudd & Company, Bozeman, MT

09/2008 – 12/2009 - Administrative Assistant

- Performed general office duties and administrative tasks.
- Prepared weekly confidential sales reports for presentation to management.
- Managed the internal and external mail functions.
- Provided telephone support.
- Scheduled client appointments and maintained up-to-date confidential client files.

COMPUTER SKILLS: Microsoft Word, Excel, Access, PowerPoint, and Outlook Express.

AFFILIATIONS:

- Volunteer for the Montana School for the Deaf and Blind
- Member of the Montana Society of Certified Public Accountants

Condition 4: Low Education/Low Justification



To Whom It May
Concern:

I am responding to the advertised position in your finance department. I am a graduate from University of Montana with a B.S. in Accounting. Presently, I am an Accounting Assistant at ARW Construction where I perform accounts payable functions for construction expenses.

I am a highly organized and self-driven individual, passionate about developing my career in the field of Accounting. I am an accomplished communicator, with excellent organizational, decision making, and time management skills. I also have a track record of consistently meeting and regularly surpassing demanding performance goals. I am seeking a challenging but rewarding position which is why I was naturally drawn to this exciting opportunity.

In addition to my experience at ARW Construction, I volunteer for the Montana School for the Deaf and Blind, where I organize events for people to meet, share stories and help one another. As an individual who experiences deafness, I am committed to providing my time and energy to those similar to myself. I believe that my volunteer experiences have allowed me to learn how to effectively work with others in a supervisory capacity. In order for me to work productively, I do request that I receive written work orders to ensure that there are no communication errors.

Please be advised that my disability does not interfere with my ability to perform the skills needed in a finance environment. I would be happy to answer any questions that you may have concerning this matter.

I look forward to hearing from you so that we can discuss my qualifications in more detail.

Sincerely,





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OBJECTIVE: Seeking a position in the Accounting field.

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CAREER

PROFILE:

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- Resourceful in the completion of projects, effective at multitasking.

EXPERIENCE:

ARW Construction, Missoula, MT

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Pulley & Muzzana CPAs PC, Missoula, MT

01/2010 – 05/2012 - Accounting Intern

- Managed accounts payable, accounts receivable, and payroll departments.

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- Monitored and recorded company expenses.

Rudd & Company, Bozeman, MT**09/2008 – 12/2009 - Administrative Assistant**

- Performed general office duties and administrative tasks.
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- Managed the internal and external mail functions.
- Provided telephone support.
- Scheduled client appointments and maintained up-to-date confidential client files.

COMPUTER SKILLS: Microsoft Word, Excel, Access, PowerPoint, and Outlook Express.

AFFILIATIONS:

- Volunteer for the Montana School for the Deaf and Blind
- Member of the Montana Society of Certified Public Accountants

Condition 5: High Education/No Justification (Control: No Disability)



To Whom It May Concern:

I am responding to the advertised position in your finance department. I am a licensed public accountant with an M.A. in Accountancy and a B.S. in Accounting from the University of Montana. Presently, I am working as an Accounting Manager at Bozeman Health where I prepare monthly, quarterly and annually audited financial statements for a public healthcare company with net revenues of \$500 million.

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I look forward to hearing from you so that we can discuss my qualifications in more detail.

Sincerely,





(Personal information redacted for research)

OBJECTIVE: Seeking a position in the Accounting field.

EDUCATIONAL QUALIFICATIONS:

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September 1999—May 2003

EXPERIENCE:

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- Ensured compliance with accounting deadlines.
- Prepared company accounts and tax returns for audit.
- Coordinated monthly payroll functions for 200+ employees.
- Worked with bankers, insurers and solicitors regarding financial transactions.

COMPUTER SKILLS:

Microsoft Word, Excel, Access, PowerPoint, and Outlook Express.

AFFILIATIONS:

- Volunteer for the Montana School for the Deaf and Blind
- Member of the Montana Society of Certified Public Accountants

Condition 6: Low Education/No Justification (Control: No Disability)



To Whom It May Concern:

I am responding to the advertised position in your finance department. I am a graduate from

University of Montana with a B.S. in Accounting. Presently, I am an Accounting Assistant at ARW Construction where I perform accounts payable functions for construction expenses.

I am a highly organized and self-driven individual, passionate about developing my career in the field of Accounting. I am an accomplished communicator, with excellent organizational, decision making, and time management skills. I also have a track record of consistently meeting and regularly surpassing demanding performance goals. I am seeking a challenging but rewarding position which is why I was naturally drawn to this exciting opportunity.

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I look forward to hearing from you so that we can discuss my qualifications in more detail.

Sincerely,





(Personal information redacted for research)

OBJECTIVE: Seeking a position in the Accounting field.

EDUCATIONAL QUALIFICATIONS:

- **Bachelor of Science in Accounting** from the **University of Montana**, Missoula, MT: September 2008—May 2012
 - o Currently pursuing my Certified Public Accountant (CPA) certification
 - o Overall GPA **4.0/4.0**; Major GPA **4.0/4.0**
 - o Coursework includes Auditing, Tax, Economics, Computer Science, and Public Speaking
 - o Dean's List: Fall 2008; Spring 2009; Fall 2009; Spring 2010; Fall 2011; Spring 2011; Fall 2011; Spring 2012

CAREER

PROFILE:

- Detail-oriented, efficient and organized with extensive experience in accounting systems.
- Possess strong analytical and problem-solving skills, with the ability to make objective decisions.
- Excellent written and verbal communication skills.
- Resourceful in the completion of projects, effective at multitasking.

EXPERIENCE:

ARW Construction, Missoula, MT

06/2012 - Present Accounting Assistant

- Perform accounts payable functions for construction expenses.
- Manage vendor accounts, generating weekly on-demand checks.
- Manage financial departments with responsibility for Budgets, Forecasting, Payroll, Accounts Payable and Receivable.
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Pulley & Muzzana CPAs PC, Missoula, MT

01/2010 – 05/2012 - Accounting Intern

- Managed accounts payable, accounts receivable, and payroll departments.

- Generated budgets and forecasts on a quarterly basis and presented data to the management team.
- Reported on variances in quarterly costing reports.
- Prepared annual company accounts and reports.
- Administered online banking functions.
- Managed payroll function for 140 employees.
- Monitored and recorded company expenses.

Rudd & Company, Bozeman, MT**09/2008 – 12/2009 - Administrative Assistant**

- Performed general office duties and administrative tasks.
- Prepared weekly confidential sales reports for presentation to management.
- Managed the internal and external mail functions.
- Provided telephone support.
- Scheduled client appointments and maintained up-to-date confidential client files.

COMPUTER SKILLS: Microsoft Word, Excel, Access, PowerPoint, and Outlook Express.

AFFILIATIONS:

- Volunteer for the Montana School for the Deaf and Blind
- Member of the Montana Society of Certified Public Accountants

Appendix 3: Job Descriptions and Salary Selection

*Select the available job within your company that would be the best fit for this candidate.*¹

A. Accounting Tech:

- Average Education: High School Diploma or GED
- Years of Experience: One
- Average Salary: \$25,000 -45,000

Job Description:

Under the lead oversight of the Assistant Controller, the incumbent will perform a variety of general office, clerical, and accounting related duties in support of the Financial Services Accounting Department. The Position requires excellent attention to detail as the incumbent will be responsible for maintaining files, entering data, and reviewing documents for accuracy.

Primary Duties:

- Review financial documents for accuracy, completeness, validity, and adherence to standards.
- Update and maintain spreadsheets including entering, sorting, calculating; run and export queries and reports.

B. Certified Public Accountant:

- Average Education: Bachelor's Degree
- Years of Experience: Four
- Average Salary: \$55,000-75,000

Job Description:

Responsible for the financial health of a company or organization. Producing financial reports and developing strategies based on financial research. Guiding senior executives in making sound business decisions in the long and short term. **Primary Duties:**

- Ensure the completion of month-end close activities including preparation of journal entries, reconciliations, accruals and reporting.
- Compile and analyze daily/weekly/monthly KPI metrics, production labor and material efficiencies, backlogs, working capital management and other measures.

C. Senior Certified Public Accountant:

- Average Education: Master's Degree
- Years of Experience: Three - Five
- Average Salary: \$70,000 -90,000

Job Description:

Month-end financial close processes to include preparation of accruals, and variance explanations for budget to actual and accrual to true-up/actual information, and consolidation of related entities.

Primary Duties:

- Maintain well-documented workpapers and instructions for journal entries and account reconciliations. As part of the reconciliation process, review the reasonableness of balance sheet and income statement accounts in order to determine that all necessary entries have been recorded.

D. Senior Revenue Accountant:

- Average Education: Bachelor's Degree
- Years of Experience: Six or more
- Average Salary: \$80,000 -100,000

Job Description:

This position is responsible for all gross margin accounting functions pertaining to assigned assets. Asset compositions are associated with the midstream oil and gas business and may include gathering, processing and transporting of natural gas, natural gas liquids, condensate and crude oil.

Primary Duties:

- Accounts receivable maintenance, which invoices help with the collection process, prepare weekly and monthly management reports based on AR aging, work on reserves schedule and journal entry.
- Responsible for the gross margin accounting and reporting associated with assigned assets including booking of journal entries and preparing variance analysis for internal reporting and for external audits

Circle the best answer for each question.

1. From the above jobs, circle the available job within your company that would be the best fit for this candidate.
 - a. Accounting Tech
 - b. Certified Public Accountant
 - c. Senior Certified Public Accountant
 - d. Senior Revenue Accountant

2. Circle the salary that you would offer this candidate.
 - a. \$23,000
 - b. \$36,000
 - c. \$49,000
 - d. \$62,000
 - e. \$75,000
 - f. \$88,000
 - g. \$101,000

Appendix 4: Hiring Perceptions Scale

Modified from: Employers' Perceptions of the Benefits and Concerns of Supported Employment (Nietupski, Hamre-Nietupski, Nanho, VanderHart, & Fishback, 1996).

Answer the following questions based on your perceptions of hiring this applicant.

Likert Scale (1 strongly disagree - 9 strongly disagree)

1. The quality of work that would be performed by this candidate would be equal to or superior to that of my other employees.

1 2 3 4 5 6 7 8 9

2. The quantity of work that this candidate would produce would be acceptable.

1 2 3 4 5 6 7 8 9

3. This candidate does not have the skills necessary to be able to work in my business.

1 2 3 4 5 6 7 8 9

4. The dedication of this candidate would be equal to or superior to that of my other employees.

1 2 3 4 5 6 7 8 9

5. This candidate would be more likely to be absent than other workers.

1 2 3 4 5 6 7 8 9

6. Hiring this candidate would require extra training or supervision from my current staff.

1 2 3 4 5 6 7 8 9

7. Hiring this candidate may disrupt my business's work routine.

1 2 3 4 5 6 7 8 9

8. Hiring this candidate would be a safety risk that would increase my business's workers' compensation rates.

1 2 3 4 5 6 7 8 9

9. The accommodations needed by this candidate would be costly to my business.

1 2 3 4 5 6 7 8 9

10. Hiring this candidate would expose my business to the risk of lawsuit.

1 2 3 4 5 6 7 8 9

Appendix 5: Suppression of Prejudice Scale

Modified from: The Suppression of Prejudice Scale from Social Norms and the Expression and Suppression of Prejudice: The Struggle for Internalization (Crandall, Eshleman, & O'Brien, 2002).

Note: Only items 7-12 were used during data analysis. The other items are distractor items to reduce the possibility that participants will know that the study focuses on disabilities.

Answer the questions based on how much you agree/disagree with them. (1 strongly disagree - 9 strongly disagree)

1. When I meet a person of another race or ethnicity, I try to avoid thinking about their race.

1 2 3 4 5 6 7 8 9

2. When other people are telling funny jokes that use racial slurs, I might laugh and join in.

1 2 3 4 5 6 7 8 9

3. When describing someone I know to a friend, I might avoid mentioning his or her race.

1 2 3 4 5 6 7 8 9

4. I don't want to appear racist, even to myself.

1 2 3 4 5 6 7 8 9

5. I won't use an ethnic slur, even if it's the word that pops into my head.

1 2 3 4 5 6 7 8 9

6. I don't laugh at jokes that are cruel toward some racial group, even if they are funny.

1 2 3 4 5 6 7 8 9

7. When I meet a person with a disability, I try to avoid thinking about their disability.

1 2 3 4 5 6 7 8 9

8. When other people are telling funny jokes that use the word "retard", I might laugh and join in.

1 2 3 4 5 6 7 8 9

9. When describing someone I know to a friend, I might avoid mentioning his or her disability.

1 2 3 4 5 6 7 8 9

10. I don't want to appear ableist, even to myself.

1 2 3 4 5 6 7 8 9

11. I won't use an ableist term, even if it's the word that pops into my head.

1 2 3 4 5 6 7 8 9

12. I don't laugh at jokes that are cruel toward some ability group, even if they are funny.

1 2 3 4 5 6 7 8 9

13. When I meet a person of another sex, I try to avoid thinking about their sex.

1 2 3 4 5 6 7 8 9

14. When other people are telling funny jokes that use the word "slut", I might laugh and join in.

1 2 3 4 5 6 7 8 9

15. When describing someone I know to a friend, I might avoid mentioning sex.

1 2 3 4 5 6 7 8 9

16. I don't want to appear sexist, even to myself.

1 2 3 4 5 6 7 8 9

17. I won't use a sexist slur, even if it's the word that pops into my head.

1 2 3 4 5 6 7 8 9

18. I don't laugh at jokes that are cruel towards a sex, even if they are funny.

1 2 3 4 5 6 7 8 9

Appendix 6: Demographic Items

Please answer all of the following questions as they describe you.

1. Gender Identity (circle one):

Female

Male

Other: _____

2. Age _____

3. What kind of area were you raised in?

A. rural

B. small town

C. suburban

D. urban

E. Other _____

4. Political orientation:

A. very conservative

B. conservative

C. moderate

D. liberal

E. very liberal

5. Disability Status:

A. I identify as having a disability.

B. I do not identify as having a disability.

6. Please indicate your primary ethnic identity:

7. Year in college

- A. First
- B. Second
- C. Third
- D. Fourth
- E. Other (specify)

8. Major

9. Intended Career
