

Case 1: Business Imperative Linked to Diversity, Equity & Inclusion

Nick is the manager of a group of senior staff accountants at Gibbs & Mora LLP. He's worked in this position for three years and his team comprises five other senior staff accountants. Nick was recently approached by his senior manager, Braydon, and was told that his team was selected to potentially complete an audit for one of their clients. Nick's team has the opportunity to pitch its skills in a client meeting the following week.

Nick shares the news about the audit with his team—everyone is excited. This could be a huge opportunity for the accountants to prove themselves, and it is also a major client for Gibbs & Mora. To prepare themselves for the client meeting, Nick and his team review the client file to familiarize themselves with the client and its relevant stakeholders so they're ready to meet the following week.

On the day of the meeting, Nick, Braydon, and the rest of the team make their way to the client's office. When they arrive, they meet Bianca, the CEO of the company. Bianca is Hispanic. Nick shakes her hand and Braydon begins the presentation. Nick and Braydon know the content of their project proposal is strong and that there is little reason Bianca wouldn't choose their team to complete the audit.

After the presentation, Bianca seems pleased. However, she doesn't automatically agree to hire Nick and his team. Instead, she says she needs a few days to think about it. Nick hands her his business card and tells her that he's looking forward to her response. Nick and the team head back to the Gibbs & Mora office.

Two days after the meeting, Bianca visits the Gibbs & Mora office to speak to Nick and Braydon. Bianca tells them that she was very impressed with their presentation, but that she is concerned about the lack of diversity within the team. It's the only thing that's holding her back from signing them on.

Braydon shifts uncomfortably in his seat and looks to Nick. Both of them are at a loss for words. The team, including Braydon and Nick, comprises seven accountants. They never noticed that all seven of them were white males in their thirties.

"Diversity is very important to me and my company," Bianca tells them. "It's the only thing I'm struggling with when it comes to deciding who will complete the work."

Braydon assures her that he will do whatever he can to get Bianca on board with Mora & Gibbs. "There are many accountants who work at the firm," he tells her. "I'm more than happy to bring on other employees to diversify the team."

While Bianca appreciates Braydon's dedication, she doesn't feel that his solution really solves the problem. She wants to work with an organization that prioritizes diversity and inclusion. "Why is your team so homogeneous?" She asks Braydon and Nick.

Nick says that Mora & Gibbs is a small accounting firm with small teams. “Because of this,” he says, “it’s helpful for everyone to have a lot in common.” He tells Bianca about their teambuilding exercises, like playing golf and watching sports. “Having a team of similar people who enjoy these activities works really well.” Nick says that he never really thought about the diversity of the team. “Everyone is good at what they do,” he says. “I don’t think my team is any less capable of completing the job.”

Bianca thanks Braydon and Nick for their honesty and tells them that she still has a lot to consider before she makes her final decision.

Questions:

- (1) Why wasn’t simply adding a “diverse” employee to the team a suitable solution for Bianca? Do you support Braydon’s decision to suggest this? Where was Braydon coming from?
- (2) What are the negative repercussions of Braydon’s idea to simply bring a diverse employee onto the team? Consider the concept of tokenism.
- (3) What could Gibbs & Mora do to get Bianca to sign on with Nick’s team? What are some of the next steps Gibbs & Mora can take in the short and the long term?
- (4) Do you agree that Nick’s team works well because of the lack of diversity? What could a more diverse team bring to the table?
- (5) Are there any drawbacks for an organization that solely prioritizes the business case for DEI?

Additional Resources for Case 1:

- The Business Case for DEI: Ask Catalyst Express (research by Catalyst), [here](#)
- The Business Case for Diversity And Inclusion (article by Forbes), [here](#)
- Diversity wins: How inclusion matters (resource by McKinsey & Co.), [here](#)
- Getting Serious About Diversity: Enough Already with the Business Case (article by Harvard Business Review), [here](#)

Source: DEI Case Collection for Professional Accountants, University of Toronto Professional Accounting Centre, 2023, PAC website <https://www.utm.utoronto.ca/pac/case-collections/dei-case-collection-professional-accountants>.