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An examination of African Americans' access to public accounting mentors: perceived barriers and intentions to leave

R.E. Viator *

Area of Accounting, College of Business Administration, Texas Tech University, Lubbock, TX 79409, USA

Abstract

This paper reviews prior research on diversified mentoring relationships and formulates predictions regarding African Americans' access to public accounting mentors. Empirical analysis is based on responses from 116 African-American public accounting employees, compared to 756 Caucasian responses from a prior study. Statistical results indicate that African-American public accounting employees are less likely to obtain an informal mentor and perceive greater barriers to obtaining mentors. For two mentoring functions (protection and assistance, and social support), African-American respondents reported lower levels of support, compared to Caucasian respondents. Also, African-American respondents indicated stronger intentions to leave public accounting. © 2001 Elsevier Science Ltd. All rights reserved.

Prior to passage of the *Civil Rights Act of 1964*, African Americans faced substantial barriers to entering the field of public accounting in the United States. These barriers essentially resulted in the exclusion of African Americans from the practice of public accounting (Hammond & Streeter, 1994). The *Civil Rights Act*, which resulted from the civil rights activism in the United States during the 1950s and 1960s, created a legal environment where organizations could be held accountable for equal employment opportunity. However, racial prejudice persisted and access to public accounting employment continued to be denied to African Americans with outstanding academic backgrounds (Mitchell, 1969). Hammond (1997) docu-

ments that during the 1970s the public accounting industry engaged in highly visible efforts to lower entry barriers to the profession by offering college scholarships, internships, visiting professorships at historically black colleges and universities, career development seminars, and increased emphasis on recruiting African Americans. Hammond argues that these highly visible and public efforts were signals that the profession was in compliance with the legal environment and public expectations, but not reflective of actual organizational attitudes and behaviors.¹

¹ Since the 1970s, public accounting firms have achieved public recognition of organizational change regarding their working environment for minorities. For example, Ernst & Young was listed in *The Best Companies for Minorities; Employers Across America Who Recruit, Train, and Promote Minorities* (Graham, 1993).

* Tel.: +1-806-742-1444; fax: +1-806-742-3182.

E-mail address: rviator@ba.ttu.edu

Review of the electronic WEB sites for each of the Big 5 public accounting firms indicates that each acknowledges and supports diversity of employment.² Also, most of the firms acknowledge having mentoring programs or support an environment that enables mentoring to take place. Several of the firms have been cited in the business press as outstanding places to work (Himelstein & Forest, 1997; Hooks, 1996) and have formal mentoring programs that target the retention and promotion of women (Milano, 1999; Quintanilla, 1997).

In spite of these highly visible and well-advertised programs for organizational change, the question remains regarding whether African Americans continue to face career development barriers in the public accounting profession. Longitudinal research over a 25-year period suggests that while overt racist language has become unacceptable in corporate America, “the belief in stereotypes about people of color has not significantly decreased” (Fernandez, 1999, p. 47). Fernandez concludes that despite 30 years of growing awareness about racism, rather than the reality of racism changing, the language used to express it has become more subtle: respondents in the study would assert that people of color are unqualified for a position rather than “they are lazy.” Diversity awareness programs can offer training and education designed to enhance healthy attitudes regarding diversity; however, organizations can only *invite* individuals, rather than *require* individuals, to work on their feelings concerning people of other races (Hayles & Russell, 1997). In an extensive study of successful minority executives, Thomas and Gabarro (1999, p. 27) noted that majority members’ feelings of discomfort when mingling with minorities, and their concerns about personal risk, influence whether majority members seek to include minority members in social activities and informational networks, or support them when challenged by others.

The specific issue examined in this paper is whether African Americans are able to obtain mentoring support in the public accounting profession, given the social climate in corporate America that continues to support prejudice-related attitudes. Prior research has documented that informal mentoring relationships are critical in providing junior members with socialization support (Heimann & Pittenger, 1996; Koberg, Boss, Chappell, & Ringer, 1994; Ostroff & Kozlowski, 1993) and career guidance (Dreher & Ash, 1990; Fagenson, 1989; Kram, 1988; Whitely & Coetsier, 1993). Since development of informal mentoring relationships relies on individual behavior (i.e. potential mentors and protégés observe each other over time as relationships form), African-American employees are likely to have limited access to informal mentoring relationships if majority members hold prejudice-related attitudes. In such an environment, formal mentoring programs are one alternative for providing African-American employees with mentoring support. However, formally assigned mentors tend to provide less support than informal mentors. For example, recent studies have shown that mentoring relationships generated by formal organizational programs provide less career mentoring (Chao, Waltz, & Gardner, 1992; Ragins & Cotton, 1999) and less psychosocial support (Fagenson-Eland, Marks, & Amendola, 1997; Ragins & Cotton, 1999). For African Americans in public accounting, formal mentoring programs may simply be another superficial offering: a highly visible signal that the profession is in compliance with the legal environment and public expectations, but not reflective of actual attitudes and behaviors exhibited by individual members.

Since the number of African Americans currently in public accounting is relatively small (AICPA, 1997), African Americans must enter into cross-racial mentoring relationships in order to obtain mentoring support from influential firm members (e.g. senior managers and partners who exercise power in the firm). This paper examines a theory of diversified mentoring relationships, as articulated by Ragins (1995, 1997a, b), to formulate hypotheses regarding the expected experience of African Americans in obtaining career and

² Electronic WEB sites for the Big 5 are: www.dttus.com, www.pwcglobal.com, www.ey.com, www.arthurandersen.com, and www.kpmg.com.

psychosocial support from potential cross-racial mentors in public accounting. The paper considers the mentorship experience of African Americans in public accounting in regards to four issues: (1) having an informal mentor; (2) perceived barriers to obtaining a mentor; (3) the level of support provided by mentors to African Americans; and 4) intentions to stay or leave public accounting.

The remainder of the paper contains four sections. The first section presents an overview of diversified mentoring relationships and identifies five testable hypotheses. The other sections discuss research methods (instruments and participants), statistical analyses, and findings and implications for future research.

2. Diversified mentoring relationships

2.1. *Barriers to diversified mentoring relationships*

Ragins (1997a) identifies behavioral and perceptual processes unique to diversified mentoring relationships, including cross-racial mentoring relationships. These processes have a common behavioral consequence: they can generate barriers that restrict minority members in obtaining mentoring support from majority members, especially potential mentors in positions of power and influence. These processes include: (1) shared identity and interpersonal comfort; (2) stereotyping and perceived competence;³ and (3) visibility and performance pressures.⁴

The first perceptual process is shared identity, which is the cornerstone for building mentoring relationships. Junior members tend to view potential mentors with admiration and respect concerning their competency, power and influence. On the other hand, mentors see potential protégés as per-

sons who would benefit from advice and counsel, and whose success would reflect positively on the mentor (Hunt & Michael, 1983; Kram, 1988). Whereas mentors identify protégés as younger versions of themselves, protégés see mentors as representative of their future (Ragins, 1997b). Accounting research has referenced the existence of shared identity when describing how public accounting protégés and mentors must “demonstrate the right stuff” before mentoring begins (Dirsmith & Covalleski, 1985).

A shared social identity is less likely to occur when potential mentors and protégés are from different power groups (Deschamps, 1982), such as those attributed to racial and ethnic background. For example, when Caucasian male managers and African-American senior accountants in the public accounting firms have different social and economic backgrounds they may simply not perceive the other as an extension of himself/herself. Absent a shared identity, potential cross-racial mentors and protégés have less of a basis for developing mentoring relationships. Yet it is critical that minority members enter into diversified mentoring relationships, since majority members are the ones who can exert power and influence in behalf of minority members’ careers.

A second perceptual process that can generate barriers to diversified mentoring relationships is stereotyping and perceived competence. As previously noted, potential protégés must possess a level of competency that demonstrates they would benefit from potential mentors’ advice, counsel and guidance. However, research has shown that racial and gender-based stereotyping negatively influences majority members’ perception of minority members’ competence (Pettigrew & Martin, 1987). Effective performance by minority members is likely to be discounted and attributed to help from others, rather than internal ability and effort (Greenhaus & Parasuraman, 1993).

Experimental evidence of gender-based stereotyping has been found in a public accounting setting where auditors, assessing the prospects for career success of peers, assigned lower ratings to fictitious female cases (Anderson, Johnson, & Reckers, 1994). However, a second experiment reported in Johnson, Lowe, and Reckers (2000)

³ Ragins (1997a) discusses stereotyping as a separate perceptual process that can affect development of diversified mentoring relationships. The construct is present in this paper in regards to its effect on perceived competence.

⁴ Ragins (1997a) discusses workgroup support as a separate behavioral process that can affect development of diversified mentoring relationships. The construct is presented in this paper in regards to its effect on mentors’ concerns about the visibility and performance of minority protégés.

found that office size appears to moderate gender-based stereotyping: audit seniors at large (small) offices assigned higher (lower) performance ratings to Caucasian females compared to Caucasian males. Unexpectedly, African-American females were consistently assigned higher performance ratings than Caucasian males. The conflicting results suggest that gender bias in public accounting performance evaluations may be moderated by demographic variables, such as office size and race. However, when effective performance by minority members is discounted by evaluators, then there is a lower probability that competent minority members will be recognized as potential protégés, persons whose careers could benefit from advice and counsel.

Visibility and performance pressures are a third perceptual and behavioral process that can generate barriers to obtaining diversified mentoring relationships. In providing career support, mentors tend to sponsor protégés in obtaining important and highly visible assignments (Kram, 1988). In public accounting, mentors support protégés' careers by getting them assigned to important, highly visible client engagements, assisting protégés in managing the perceptions of other firm members, and instructing protégés regarding business strategies of the firm (Dirsmith & Covalleski, 1985; Dirsmith, Heian, & Covalleski, 1997). Potential mentors incur additional risk in sponsoring minority members for important and highly visible assignments. Given that job outcomes associated with minority members are likely to be underestimated due to stereotyping and attributions (Ragins, 1997a), assigning minority members to important client engagements simply increases the likelihood that the engagement outcome will be viewed negatively, thus attenuating the mentor's status in the firm.

Although influential mentors have the ability to assist and protect their protégés, such maneuvering on behalf of minority member protégés risks signaling that the mentor was a poor judge of competency. Potential mentors may simply refrain from supporting minority protégés in highly visible assignments, but this restraint is likely to be recognized by minority protégés for what it is: an absence of true mentoring. Other risks faced by

majority member mentors in selecting minority protégés for highly visible and important assignments include ostracism by peers (Jones, 1986) and resentment from subordinates if the mentor is perceived as helping minority members at the expense of majority members (Ragins, 1997a).

In summary, the perceptual and behavioral processes related to shared identity, perceived competence, and performance pressure are expected to exert substantial barriers to diversified mentoring relationships. Both participants in diversified mentoring relationships face specific obstacles and risks. Minority protégés struggle with an absence of shared social identity (between themselves and potential mentors) and must deal with potential stereotyping of their competence; majority mentors face threats to their prestige and power if they place minority protégés in important and highly visible assignments.

Barriers to diversified mentoring relationships are meaningful to the practice of public accounting. The empirical evidence suggests that public accounting employees with mentors are more likely to be attuned to firm politics (Dirsmith & Covalleski, 1985), have lower intentions to leave the firm (Viator & Scandura, 1991), and experience less role ambiguity in performing their jobs (Viator, 2001). Thus, gaining access to mentors is critical for employee advancement in the public accounting profession. However, the relatively small number of African Americans in the accounting profession and the dominance of Caucasian males in upper management positions (AICPA, 1997; Hammond, 1997; Mitchell & Flintall, 1990) demands that African-American employees enter diversified relationships to obtaining mentoring support. The perceptual and behavioral processes described above suggest that African-American public accounting employees are likely to encounter barriers to diversified mentoring relationships. These barriers can be expected to result in specific behavioral outcomes, as stated below.

H1 Compared to Caucasians, African-American employees in public accounting firms are less likely to have informal mentors.

H2 Compared to Caucasians, African-Amer-

ican employees in public accounting firms are more likely to perceive barriers to obtaining a mentor.

The above hypotheses relate to the likelihood of African-American employees obtaining public accounting mentors. For those minority employees who do obtain a mentor, the perceptual and behavioral processes outlined above are likely to affect the level of mentoring support provided: both career support and psychosocial support. Career support provided by mentors includes sponsoring protégés in obtaining challenging assignments, promoting protégés' visibility with important clients and key managers and partners, protecting protégés from potential conflicts with managers and partners, and assisting protégés in finishing assignments and meeting deadlines (Kram, 1988). Because of the potential risks (described above) that Caucasian mentors assume when sponsoring the assignment of minority protégés to important clients and highly visible engagements, Caucasian mentors are likely to provide African-American protégés with less career support than that provided to Caucasian protégés. Unfortunately, the situation is not easily remedied when African-American protégés seek out other African Americans as mentors: these mentors are likely to lack the organizational power to assist and promote junior members' careers (Ragins, 1997a). These two processes suggest a third hypothesis.

H3 Compared to Caucasians, African-American protégés in public accounting receive less career support from mentors.

Psychosocial support provided by mentors includes providing acceptance and confirmation of protégés' relationships with peers and supervisors, counseling protégés concerning anxiety about work and job performance, and providing personal friendship with informal exchanges, trust, and confidence. In addition to active social support, mentors offer role modeling, in which their attitudes, values, and behavior provide a model for protégés to emulate (Kram, 1988). A prime basis for psychosocial support is the shared social identity and interpersonal comfort that Ragins (1997a)

identifies as a potential barrier to obtaining mentoring support in diversified relationships. In other words, the basic building block for developing mentoring relationships is also a barrier for developing diversified mentoring relationships. Minority members may respond to this barrier by forming mentoring relationships with other minority members, who are less likely than majority members to be at relatively high organizational levels. Empirical evidence suggests that same-race mentoring relationships provide more psychosocial support than cross-race relationships (Thomas, 1990). Therefore, it is expected that the level of psychosocial support reported by African-American protégés will differ from Caucasian protégés, but will be moderated by the presence of same-race mentors.

H4a African-American protégés with Caucasian mentors receive less psychosocial support compared to Caucasian protégés with Caucasian mentors.

H4b African-American protégés with African-American mentors receive more psychosocial support compared to African-American protégés with Caucasian mentors.⁵

2.2. *Intentions to leave*

Informal mentoring has been linked to organizational socialization and related job outcomes. Employees with mentors are likely to be more satisfied with their jobs and experience less work alienation, such as social isolation (Koberg et al., 1994). Organizational newcomers who develop mentoring relationships tend to learn more quickly about organizational issues, such as proper channels of authority and organizational policies and practices (Ostroff & Kozlowski, 1993). Also, mentoring has been associated with higher rates of promotion (Dreher & Ash, 1990).

In public accounting settings, mentoring has been identified as a socialization process that assists employees in understanding firm politics

⁵ Because of the rarity of Caucasian protégés with African-American mentors, the complete interaction of protégé race with mentor race cannot be tested and, therefore, is not addressed in this paper.

and preparing for promotion (Dirsmith & Covalesski, 1985). Public accounting employees without a mentor have tended to experience higher turnover intentions (Viator & Scandura, 1991). If African Americans face barriers to obtaining informal public accounting mentors, then the turnover intentions of African Americans are likely to be higher than that experienced by Caucasians.

Without organizational processes to facilitate the socialization of African Americans into public accounting, it is unlikely that African Americans will become attached to the organization. A relational demography perspective (Tsui, Egan, & O'Reilly, 1992) suggests that the greater the difference between an individual and others in an organization, the lower will be the individual's attachment to the organization, with lower psychological commitment and higher intentions to leave the organization. Given that African Americans make up a relatively small percentage of public accounting employees (AICPA, 1997), they are more likely to feel isolated and experience "being different," and thus, according to relational demography, less attached to the employing firm and more likely to leave.

Prior studies indicate that even high-achieving African Americans are likely to experience career roadblocks and become dissatisfied with their career opportunities (Jones, 1986). Backmon, Clark, and Weisenfeld (1997) found that African Americans, compared to Caucasians in a variety of employment settings, indicated higher levels of intentions to leave their current employer and attributed their dissatisfaction to perceived lack of advancement opportunities. Greenhaus, Parasuraman, and Wormley (1990) reported that African Americans holding managerial positions were more likely to experience lower organizational acceptance and less career satisfaction, compared to Caucasians in similar positions.

Although African Americans may be assigned mentors by formal organizational programs, it is likely that such formally assigned mentors will not provide as much career support and psychosocial support compared to informal mentors (Ragins & Cotton, 1999). Also, formally assigned mentoring has not been directly linked to lower turnover intentions in public accounting (Viator, 1999). The

preceding arguments suggest the following hypothesis.

- H5 Compared to Caucasians, African-American employees in public accounting experience higher turnover intentions.

3. Research methods

3.1. Participants

Potential participants received a cover letter explaining the purpose of the study, a survey questionnaire,⁶ and a postage-free return envelope. After three weeks, a follow-up reminder postcard was sent to all potential participants.

In order to investigate the racial diversity issues raised in this paper, a mailing list was obtained from the National Association of Black Accountants (NABA) and consisted of those members who were CPAs ($n=927$), or non-CPAs working at large public accounting firms ($n=381$).⁷ Returned surveys totaled 293 out of 1308 mailed, representing a 22.4% response rate.⁸ The relatively low response rate from NABA members may be

⁶ Copies of the survey instrument are available from the author.

⁷ Because of their relatively small number, all African Americans employed by large public accounting firms were included in this survey.

⁸ Following Oppenheim's (1966) recommendation, several statistical tests were performed to identify differences between early and late respondents from the NABA mailing list. All responses were coded by return-date. Since the total number of respondents was relatively small, respondent groups were formed by identifying a drop in the per-date response rate near the median of the distribution, resulting in 59 early respondents and 50 late respondents. Based on Chi-squared tests, no differences were identified regarding respondent organizational level, gender, firm size, "having an informal mentor," and "having a formal mentor" ($P>0.10$). Based on regression analysis, no differences were found for levels of perceived barriers (lack of access, and lack of willingness), intentions to leave, and measures of psychosocial support ($P>0.10$). Only the beta coefficient for career-related mentoring was marginally significant ($\beta = +1.23$, $P>0.07$); however, it does not affect interpretation of the results. See the non-significant coefficients for African-American seniors and the difference between African-American managers and Caucasian managers in the regression analysis of career-related mentoring reported in Table 3.

Table 1
Participant demographics by organizational level

	Participant organizational level			Total participants
	Staff accountant	Senior accountant	Manager	
<i>NABA mailing list: African-Americans</i>				
Male	13	18	18	49
Female	24	28	8	60
<i>AICPA mailing list: African-Americans</i>				
Male	—	2	0	2
Female	—	3	2	5
<i>AIPCA mailing list: Caucasian</i>				
Male	—	107	238	345
Female	—	182	229	411
Total participants	37	340	495	872
<i>African-American participants</i>				
Firm affiliation				
“Big 5”	100.0%	98.0%	75.0%	93.1%
Other National	0.0%	2.0%	3.6%	1.7%
Regional	0.0%	0.0%	21.4%	5.2%
% with informal mentor	72.9%	66.7%	60.7%	67.2%
% with formal mentor	83.8%	76.5%	39.3%	69.8%
<i>Caucasian participants</i>				
Firm affiliation				
“Big 5”	—	92.4%	89.7%	90.7%
Other National	—	6.6%	6.0%	6.2%
Regional	—	1.0%	4.3%	3.1%
% with informal mentor	—	78.9%	83.9%	82.0%
% with formal mentor	—	55.4%	35.1%	42.9%

attributed to their receiving other survey requests in recent years (as indicated in participant feedback), resulting in limited participation in the current study.⁹ The response rate is similar to Dreher and Cox (1996) whose survey also investigated minority issues and mentoring relationships.

Some responses from NABA members are omitted from the analyses reported in this paper.

⁹ For the 493 NABA members working at “Big 5” public accounting firms, 137 of the surveys were returned, representing a response rate of 27.7%, which was similar to the overall NABA response rate.

First, a substantial number of responses were from CPAs employed outside of public accounting ($n=156$).¹⁰ Second, other surveys were from partners/directors at public accounting firms ($n=19$) and support staff employees ($n=9$). The

¹⁰ Respondents working outside of public accounting are not included in this study for two reasons. First, the comparison data from the AICPA mailing list included only 25 Caucasian respondents that indicated current employment outside of public accounting. Second, role pressure and turnover intentions (one of the dependent variables examined in this paper) are expected to differ between public accounting and non-public accounting practices.

demographic background for the remaining 109 participants employed in the public accounting is presented in Table 1.

Responses from a previous study, in which the participants were primarily Caucasian, served as comparison data.¹¹ This mailing list was obtained from the American Institute of CPAs (AICPA) and consisted of members identified initially as employees of large public accounting firms. The sample of 3000 members was stratified based on gender, with an equal number of females and males selected. Returned surveys included 902 participants, representing a 30% response rate.¹² Some responses were deleted for the following reasons: incomplete surveys ($n=13$), not employed in public accounting ($n=25$), partners/directors in large firms ($n=44$), and members of racial/ethnic groups other than Caucasian or African American ($n=54$) or Caucasian protégés with cross-racial mentors ($n=3$). Table 1 presents the demographic background of the remaining 763 AICPA participants included in this study as comparison data.

Participants were required to identify: (1) whether they had current/recent mentors, and (2) whether those mentors had been assigned to them by a formal program at the firm, or were informal mentoring relationships. As in other studies considering the effects of formal and informal mentoring relationships, protégés who identified concurrent formal and informal mentoring relationships were instructed to consider their formally assigned mentor when responding to questionnaire items regarding support provided by a mentor (Chao et al., 1992, Ragins & Cotton, 1999).

3.2. Measures

All scale items were scored on a five-point Likert scale from “strongly disagree” to “strongly agree.” Pretests were conducted to ensure that each scale item was applicable and reflected wording commonly used in the profession. In some cases, minor wording changes were made based on feedback received from 15 CPAs in four offices of international public accounting firms. Appendix A lists relevant questionnaire items, along with their means, standard deviations, and factor loadings.

3.2.1. Perceived barriers

The items assessing perceived barriers to mentoring were adopted from Ragins and Cotton (1991) and previously reported in Viator (1999). Ragins and Cotton used principal component factor analysis to identify five separate dimensions for perceived barriers. Due to survey constraints,¹³ this study adopted two of those factors: (1) lack of access to potential mentors; and (2) lack of willingness by potential mentors. In the Ragins and Cotton study, these two factors demonstrated strong construct validity in their predicted association with employee job rank, employee experience, and employee gender.¹⁴ In the Viator study, the factors had some association with mentor-type and employee organizational level, but not employee gender. Each factor was represented by two questionnaire items, as presented in the Appendix. The Cronbach Alpha for each factor was greater than 0.80, suggesting relatively high reliability, given 0.70 as a reasonable guideline (Nunnally, 1978).

¹¹ The two surveys were conducted at two different points in time, approximately one and half years apart. Detailed analyses of data from the previous study are reported in Viator (1999) and Viator (2001). Questionnaire items for the two surveys were identical; however, survey instruments sent to NABA members included the role reference “your current firm or business” rather than simply “your current firm” in order to accommodate responses from participants outside of public accounting.

¹² Kerlinger (1986) indicates that the expected response rate from mail surveys is 20–40%.

¹³ As part of a broader study, the survey included some non-mentoring questionnaire items. Response rate concerns limited the length of the survey instrument and restricted the total number of questions adopted.

¹⁴ One factor not selected lacked any association with predictor variables. Another factor, labeled “misinterpretation” by Ragins and Cotton (1991), asked questions regarding potential sexual innuendo. Concerns about sexual innuendo are likely to generate some barriers to cross-gender mentoring relationships (Ragins & McFarlin, 1990). These issues are not addressed in the current study.

3.2.2. *Mentoring functions*

The mentoring function scale included 16 items measuring two career support functions (career-related mentoring, and protection and assistance) and two psychosocial support functions (social support and role modeling). These items were adopted from scales used in previous mentoring research (Chao et al., 1992; Dreher & Ash, 1990; Noe, 1988; Scandura & Viator, 1994; Tepper, 1995; Turban & Dougherty, 1994; Viator, 2001). Factor analysis, using an orthogonal rotation and an eigenvalue-greater-than-1.0 criterion cutoff, confirmed the existence of four separate factors: career-related, protection and assistance, social support, and role modeling. As shown in the Appendix, all items, except two social support items, loaded on the expected factor, with factor loadings greater than 0.50. After dropping the two social support items, each factor had a Cronbach alpha greater than 0.70, indicating acceptable reliability.

3.2.3. *Intentions to leave*

Accounting studies have used a variety of measures of employee turnover intentions (Aranya & Ferris, 1984; Aranya, Lachman, & Amernic, 1982; Collins & Killough, 1992; Dillard & Ferris, 1979; Harrell, Chewing, & Taylor, 1986; Harrell & Stahl, 1984; Senatra, 1980). In the current study, the turnover intentions scale was constructed from two questionnaire items adopted from Collins and Killough. The scale focused on “thinking about leaving the firm” and “the probability of looking for another job.” There is general support that turnover intentions provide a viable indication of subsequent actual turnovers (Steel & Ovalle, 1984). The Cronbach alpha was 0.85.

3.2.4. *Demographic variables*

A limitation of the current study is that participant race is not fully crossed with participant organizational level: some NABA participants were at the staff level, but all AICPA participants were at the senior accountant level or higher. In order to facilitate data analysis presentation and comparison of coefficients, four dummy variables are used to represent race and organizational level: African-American Staff, African-American Seniors,

African-American Managers, and Caucasian Managers, (where Caucasian senior accountant is the comparison category).¹⁵

Other demographic variables likely to covary with mentoring practices (Dreher & Ash, 1990; Ragins & Cotton, 1991, 1999; Ragins & McFarlin, 1990) are included in the regression models. Dummy variables identifying participant demographics include *gender* (0 = male, and 1 = female) and *national firm, regional firm* (where “Big 5” international firm is the comparison category). The regression analyses of barriers and intentions to leave include dummy variables indicating the presence or absence of *informal mentors* and *formal mentors*.

Mentor demographic variables include dummy variables identifying *mentor race* (0 = Caucasian, and 1 = African American), *mentor gender* (0 = male, and 1 = female), *partner-mentor, senior manager-mentor, other-mentor* (where manager-mentor is the comparison category), and the continuous variable *length-of-mentoring-relationship*. The regression analyses of mentoring functions include a dummy variable identifying *formal mentor* (0 = informal, and 1 = formal), as well as the interaction of *formal mentor* with each racial group. Only significant interaction terms (e.g. the interaction of formal mentor with African-American seniors) are reported in Section 3 below and in Table 3. Protégés with concurrent formal and informal mentors evaluated the level of mentoring received from their formal mentor (as in Chao et al., 1992; Ragins & Cotton, 1999).

4. Statistical analyses and results

Statistical test procedures included both chi-square tests of association (for testing H1) and linear regression analyses (for testing H2 through H5). Specific tests of the directional hypotheses are reported as one-tailed tests. Statistical results

¹⁵ Due to the relatively small number of African Americans at the senior manager level ($n = 6$), the variable *manager* combines participants who identified themselves as managers or senior managers. Subsequent testing with an additional variable for *senior manager* provided no substantive changes in the results reported in this paper.

Table 2

Regression analysis of perceived barrier to obtaining a mentor and intentions to leave (all respondents $n = 872$)

Predictor variables	Lack of access ^a (β)	Lack of willingness ^a (β)	Intentions to leave ^b (β)
African-American staff ^c	0.752***	0.294	0.420
African-American senior ^c	1.178***	0.613***	0.772***
Caucasian manager (CM)	0.247*	0.016	-0.360**
African-American manager (AAM)	0.719*	0.514	-0.107
Informal mentor	-1.071***	-1.147***	-0.132
Formal mentor	-0.758***	-0.555***	0.050
Gender (1 = female)	0.057	-0.158	-0.124
National firm	0.471*	0.743***	0.018
Regional firm	-0.069	0.187	-0.699*
Adj. <i>R</i> -squared	0.103	0.107	0.016
Model: <i>F</i> Statistic (<i>P</i> value)	12.12 (0.001)	12.59 (0.001)	2.60 (0.006)
Difference in coefficients			
AAM vs. CM	0.472*	0.498*	0.253

^a Positive beta coefficients indicate greater barriers to obtaining mentoring.^b Positive beta coefficients indicate greater intentions to leave.^c Test of beta coefficient reflects directional one-tailed test.* $P < 0.10$.** $P < 0.05$.*** $P < 0.01$.**** $P < 0.001$.

of the significance of other demographic variables are reported as non-directional two-tailed tests.

H1 stated that African Americans in public accounting are less likely to have informal mentors. As previously noted, respondents indicated whether they currently had an informal or formal mentor, or both. A chi-square test performed on the complete data set ($n = 872$) was statistically significant ($\chi = 13.73$, $P < 0.001$), with a lower percentage of African Americans (67.2%) identifying a current/recent informal mentor, versus Caucasians (82.0%). In order to test whether this association held across employee organizational level, separate chi-square tests were conducted for employees at the senior accountant and manager levels.¹⁶ Chi-square test results were significant for both the senior accountant and manager sub-groups ($\chi = 3.67$, $P < 0.028$ and $\chi = 9.39$, $P < 0.001$, respectively). In the senior accountant sub-group,

66.7% of the 51 African-American senior accountants identified an informal mentor, versus 78.9% of the 289 Caucasians. In the manager sub-group, 60.7% of the 28 African-American managers identified an informal mentor, versus 83.9% of the 467 Caucasians. The statistical results support H1.¹⁷

Given that formal mentoring programs often target minorities and women, additional non-directional tests were performed to determine if African Americans were more likely than Caucasians to have formal mentors assigned to them. For the senior accountant sub-group, a higher percentage of African Americans indicated having formal mentors, compared to Caucasians (76.5 versus 55.4%, respectively). The association was

¹⁶ A separate chi-square test was not conducted for staff accountants since a comparison group is not available from the AICPA database.

¹⁷ As a subset of African-American accountants, NABA members tend to be more proactive and may be more likely to seek out mentors. Therefore, it seems likely that the actual rate of informal mentoring obtained by African Americans in the accounting profession may be less than reported in this study. At a minimum, participation of NABA members in this study represented a bias against finding support for H1.

statistically significant based on a two-tailed test ($\chi = 7.96$, $P < 0.005$). No difference was found in the manager sub-group, where only 39.3 and 35.1% of African Americans and Caucasians, respectively, indicated currently having a formal mentor.

H2 indicated that African-American employees in public accounting are more likely to perceive barriers to obtaining a mentor. Table 2 presents the results of regression analyses for two measures of perceived barriers: “lack of access to potential mentors” and “lack of willingness by potential mentors.” A positive beta coefficient indicates that the predictor variable is associated with higher levels of perceived barriers to mentoring. The beta coefficients for each group of African Americans have a unique meaning and should be interpreted with caution. In both regression analyses, the beta coefficients for African-American seniors were positive and statistically significant ($\beta = +1.178$, $P < 0.001$ and $\beta = +0.613$, $P < 0.01$, for “lack of access” and “lack of willingness,” respectively), indicating that African-American seniors perceived more barriers to obtaining a mentor than did the comparison group of Caucasian seniors. While the beta coefficients for African-American staff accountants were positive ($\beta = +0.752$ and $\beta = +0.294$, for “lack of access” and “lack of willingness,” respectively) and statistically significant for “lack of access” ($P < 0.01$), these results should be interpreted with caution. It is possible that the higher levels of perceived barriers are attributable to these participants being at the lowest organizational rank, and unrelated to race. Without a comparison group of Caucasian staff accountants, the effect of race and organizational level are confounded for African-American staff accountants. For African-American managers, the appropriate test is whether the beta coefficients are statistically different from Caucasian managers. Results of one-tailed tests indicate statistically higher beta coefficients for African-American managers versus Caucasian managers ($\beta = +0.472$, $P < 0.10$ and $\beta = +0.498$, $P < 0.07$, for “lack of access” and “lack of willingness,” respectively). Overall, the statistical tests provide support for H2: African Americans perceived more barriers to obtaining a mentor.

There were three other demographic variables that were statistically significant in both regression analyses: informal mentor, formal mentor, and national firm. The negative beta coefficients regarding informal mentor and formal mentor indicate that the presence of each mentor type was associated with participants perceiving significantly fewer barriers to obtaining a mentor. The positive beta coefficients regarding national firm indicates that participants from other national firms perceived significantly more barriers to obtaining a mentor, compared to participants from “Big 5” public accounting firms. Participants from regional firms did not differ from “Big 5” firms.

H3 predicted that African-American protégés in public accounting receive less career support. Table 3 presents the results of regression analyses for both measures of career support. As previously stated in the data analysis for H2, the beta coefficients for each group of African Americans has a unique meaning and should be interpreted with caution. The beta coefficients for African-American staff accountants were significantly negative in both regression models ($\beta = -1.477$, $P < 0.003$ and $\beta = -1.233$, $P < 0.008$, for career-related mentoring, and protection and assistance, respectively). However, as previously stated, the effect of race and organizational level are confounded for African-American staff accountants. In other words, African-American staff accountants may, or may not, demonstrate lower levels of career-related mentoring when compared to Caucasian staff accountants. As indicated in Table 3, the differences between the beta coefficients for African-American staff accountants and African-American senior accountants were negative and statistically significant.

In both regression analyses, the beta coefficients for African-American seniors were not statistically significant ($\beta = +0.212$ and $\beta = +0.750$, $P > 0.10$, for career-related mentoring, and protection and assistance, respectively), indicating that African-American seniors did not differ from Caucasian seniors in levels of career support. The beta coefficients for African-American managers were more negative than those for Caucasian managers (the differences in β were -0.187 and -0.748 for

Table 3

Regression analysis of career and psychosocial support functions (participants with mentors $n = 752$)

Predictor variables	Career-related mentoring ^a (β)	Protection and assistance ^a (β)	Social support ^a (β)	Role modeling ^a (β)
African-American staff ^b (AAF)	−1.477***	−1.233***	−1.323***	−1.165**
African-American senior ^b (AAR)	0.212	0.750	1.477	0.426
Caucasian manager (CM)	−0.099	0.065	−0.090	−0.504*
African-American manager (AAM)	−0.286	−0.683	−0.951	−1.195*
Formal mentor	−1.319****	−1.575****	−0.791****	−1.234****
Formal mentor* African-American senior	−0.499	−1.383*	−2.163**	−1.044
Gender (1 = female)	0.524***	0.214	0.499**	0.608***
National firm	−0.213	−0.616	−0.979**	−1.091**
Regional firm	−0.725	−0.855	−0.438	−0.941
Mentor race (1 = African-American)	0.382	0.095	1.693*** ^b	0.809* ^b
Mentor gender (1 = female)	0.112	0.176	0.683***	0.271
Partner-mentor	0.757**	−0.193	−0.154	0.408
Senior manager-mentor	0.339	−0.014	0.114	0.332
Other-mentor	0.479	0.464	0.058	−0.370
Length-of-mentoring	0.012****	0.011***	0.013****	0.018****
Adj. <i>R</i> -squared	0.123	0.143	0.077	0.106
Model: <i>F</i> Statistic (<i>P</i> value)	7.99 (0.001)	9.37 (0.001)	5.18 (0.001)	6.92 (0.001)
<i>Difference in coefficients</i>				
AAF vs. AAR	−1.689**	−1.983**	−2.800***	−1.591*
AAM vs. CM	−0.187	−0.748*	−0.861*	−0.691

^a Positive beta coefficients indicate higher levels of mentoring support.^b Test of beta coefficient reflects directional one-tailed test.* $P < 0.10$.** $P < 0.05$.*** $P < 0.01$.**** $P < 0.001$.

career-related mentoring, and protection and assistance, respectively), but statistically significant only in the protection and assistance model ($P < 0.10$).

Before concluding whether the data analysis supports H3, it is important to note that there was one significant interaction term: between African-American seniors and formal mentors, regarding protection and assistance ($\beta = -1.383$, $P < 0.10$). The meaning of this interaction term can be explained by noting that in both regression models, the beta coefficients for formal mentors were negative ($\beta = -1.319$, $P < 0.001$ and $\beta = -1.575$, $P < 0.001$): formal mentors provided significantly less career mentoring, compared to informal mentors. Thus the significant interaction term suggests that African-American seniors with formal mentors encounter a double negative: they received

even less protection and assistance than Caucasian seniors with formal mentors.¹⁸ These results are especially meaningful given prior analyses in this paper which indicated that African Americans were less likely to have informal mentors and more likely to have formal mentors, especially at lower organizational ranks. The significant interaction term, coupled with the nonsignificant coefficient for African-American seniors, indicates that African-American seniors who were able to obtain an informal mentor received as much protection and assistance as did Caucasian seniors.

¹⁸ Some participants had concurrent formal and informal mentors. All participants were asked to evaluate their formal mentor, if they had one. Since African-American participants had a higher percentage of formal mentors, they might have received mentoring support not captured by this survey: support from informal mentors.

The pattern of results provides partial support for H3: African-American seniors with formal mentors (as compared to Caucasians with formal mentors), and African-American managers (as compared to Caucasian managers), reported significantly lower levels of protection and assistance. The other consistently significant demographic variable, length-of-mentoring-relationship, had positive beta coefficients, indicating those mentoring relationships of longer duration provided more career mentoring. The regression model for career-related mentoring had two other significant variables. The beta coefficients for gender and partner-mentors were significant and positive, indicating that female protégés and protégés with partner-mentors reported higher levels of career-related mentoring.

Table 3 also presents the regression models for both measures of psychosocial support. The beta coefficients for several race-related variables were negative in the regression analyses. The beta coefficients for African-American staff accountants were significantly negative in both regression models ($\beta = -1.323$, $P < 0.01$, and $\beta = -1.165$, $P < 0.02$), for social support and role modeling, respectively), and were significantly more negative than those for African-American seniors. In both regression analyses, the beta coefficients for African-American seniors were not statistically significant ($\beta = +1.477$ and $\beta = +0.426$, $P > 0.10$, for social support and role modeling, respectively), indicating that African-American seniors did not differ from Caucasian seniors in levels of psychosocial support. The beta coefficients for African-American managers were more negative than those for Caucasian managers (the differences in β were -0.861 and -0.691 for social support and role modeling, respectively), but statistically significant only in the social support model ($P < 0.09$).

Once again, it is important to note that two variables (formal mentor and its interaction with African-American seniors) were negative in both models. Protégés assigned to formal mentors obtained less social support and less role modeling ($\beta = -0.791$, $P < 0.001$, and $\beta = -1.234$, $P < 0.001$, respectively) compared to protégés with an informal mentor, and African-American seniors

assigned to formal mentors received even less social support than Caucasian seniors with formal mentors ($\beta = -2.163$, $P < 0.04$). This finding has specific implications for African Americans since they are more likely to have formally assigned mentors and less likely to have informal mentoring relationships.

The pattern of results provides partial support for H4a: African-American seniors with formal mentors (as compared to Caucasians with formal mentors), and African-American managers (as compared to Caucasian managers), reported significantly lower levels of social support. In addition to the race-related variables, demographic variables that were positive and statistically significant in both models included protégé gender and length-of-mentoring-relationship. National firms had a statistically significant negative coefficient for both social support and role modeling, indicating lower psychosocial support compared to that reported by participants from “Big 5” firms.

H4b proposes that African-American protégés with African-American mentors receive more psychosocial support compared to African-American protégés with Caucasian mentors. The beta coefficients for mentor-race were positive and statistically significant in both the social support and role modeling regression analyses ($\beta = +1.693$, $P < 0.01$ and $\beta = +0.809$, $P < 0.10$), indicating support for H4b. The variable mentor-race is an appropriate test of H4b since the only participants with African-American mentors were African-American protégés. Caucasian participants who had a cross-race mentor ($n = 3$) had been dropped from the study. Thus, the positive effect observed in regards to African-American mentors is attributed to African-American employees reporting higher levels of social support and role modeling when their mentor was African American. Interestingly, the analysis also indicates that female mentors provided higher levels of social support compared to male mentors ($\beta = +0.683$, $P < 0.01$).

H5 predicted that African-American employees in public accounting experience higher turnover intentions, compared to Caucasians. The relevant regression analysis is presented in Table 2. The model was significant ($F = 2.60$, $P < 0.006$),

although the adjusted *R*-squared was relatively low (0.016). The beta coefficient for the relevant race variables were all positive: African-American staff accountants ($\beta = +0.420$), African-American seniors ($\beta = +0.772$), and the difference between African-American and Caucasian managers (difference in $\beta = +0.253$). However, only the beta coefficient for African-American seniors was statistically significant ($P < 0.01$), indicating that African-American seniors reported higher levels of turnover intentions, compared to Caucasian seniors. These results directly contradict those obtained in a laboratory experiment conducted by Almer, Hopper, and Kaplan (1998), who found that audit seniors and managers from “Big 6” public accounting firms did not expect voluntary turnover to differ between African Americans and Caucasians. Almer et al. did not report the racial background of their participants; however, if the participants were primarily Caucasians, their results contradict this study and suggest that Caucasian audit seniors and managers may not understand the lack of organizational attachment experienced by African Americans in the public accounting profession.

Two other demographic variables were significant. Caucasian managers reported lower turnover intentions ($\beta = -0.360$, $P < 0.04$), compared to Caucasian senior accountants. Also, employees at regional firms reported lower turnover intentions compared to employees at larger firms ($\beta = -0.699$, $P < 0.10$). Notably, several demographic variables were not significant, including employee gender and the presence of informal mentors and formal mentors. None of those variables were directly associated with variations in turnover intentions.

5. Discussion of findings and conclusions

This paper addresses the issue of whether African Americans experience barriers to career development in the public accounting profession. Specifically, the paper examines African Americans’ access to mentoring relationships, which have been found critical for career advancement and psychosocial development (Chao et al., 1992;

Dreher & Ash, 1990; Ostroff & Kozolowski, 1993; Scandura & Viator, 1994; Whitely, Dougherty, & Dreher, 1991). The relatively small number of African Americans currently in public accounting suggests that they would have to obtain a cross-racial mentor in order to become connected to more powerful and influential majority members.

Diversified mentoring relationships are not easily obtained. In theoretical papers on this issue, Ragins (1997a, b) identified specific perceptual and behavioral processes that are likely to result in barriers to diversified mentoring relationships, including lack of shared identity and personal comfort, stereotyping and negative perceptions of competence, and increased risk associated with highly visible job assignments. These perceptual and behavioral processes are barriers to diversified mentoring relationships that are likely to result in specific outcomes: lower rates of mentoring provided to minorities, less mentoring support provided to minorities in mentoring relationships, and higher rates of turnover intentions.

The empirical evidence reported in the current study consistently indicated that African Americans perceive barriers to obtaining mentoring support in public accounting. Compared to Caucasians, African Americans were less likely to have an informal mentor and more likely to perceive barriers to mentoring, including lack of access to mentors and lack of willingness by mentors.¹⁹ The lower rate of informal mentoring reported by African Americans held at both the senior accountant level and manager level. This result is particularly significant given that it is based on a relatively simple observation (i.e. do you have an informal mentor?) and differences between African Americans and Caucasians were found at two

¹⁹ One limitation of the current study is the relatively low response rate by NABA members. Dillman (2000, p. 94) identifies that nonresponse is likely to occur when recipients perceive a questionnaire does not apply to them. In studies of mentoring, even though the survey is promoted as a study of career development issues, employees without a mentor are likely to perceive that the questionnaire does not apply to them, and thus not respond. If true, the results reported in this study might *understate*, rather than *overstate*, the severity of the problem: the rate of informal mentoring for African Americans versus Caucasians may actually be less than reported here.

organizational levels. While one could argue that senior accountants might not have had enough time to demonstrate “the right stuff” before mentoring can begin, the argument does not hold for manager level employees. To obtain the organizational rank of manager, employees generally have a minimum of five years public accounting experience and have demonstrated an acceptable level of technical competence, as well as professional commitment to the firm and its clients. Thus, the lower rate of informal mentoring reported by African Americans at the manager level is especially alarming.²⁰ Given that public accounting is still dominated by Caucasian males, the finding is consistent with the work of Dreher and Cox (1996), who found that African-American MBAs were less likely than Caucasian MBAs to obtain mentoring relationships with Caucasian males. As reported by Dreher and Cox, having Caucasian male mentors was associated with obtaining substantially higher levels of compensation, and, as theorized by the authors, provides protégés with access to power structures within large organizations.

In the current study, African Americans who indicated having mentors reported levels of career support and psychosocial support that tended to be less than that reported by their Caucasian counterparts, and were statistically significant for two functions: protection and assistance, and social support. It is important to note that lower levels of mentoring support were found after controlling for other variables that can contribute to differences in mentoring support: employee gender, mentor gender, mentor rank, length of mentoring relationship, and type of mentoring relationship (i.e. formal versus informal). Of particular interest was the significant effect of formal mentoring, where employees with formally assigned mentors reported lower levels of career

support and psychosocial support. The strong statistical results were consistent with related research on formal mentoring (Chao et al., 1992; Fagenson-Eland et al., 1997; Ragins & Cotton, 1999) and raises concerns whether formal programs are suitable mechanisms for providing minority employees with mentoring support.

In spite of formal programs designed to lower barriers to career development support, the results of the current study suggest that African Americans in the public accounting profession experience prejudice-related behavior. However, whether majority member Caucasians engage in prejudice-related behavior because of their personal beliefs is a separate research question. The personality and social psychology literature suggests that discriminatory behavior is not solely attributed to high-prejudice persons. Persons of low-prejudice, people who consciously endorse nonprejudiced beliefs, are prone to actions that are inconsistent with those beliefs, actions which reflect biases based on racial stereotypes (Monteith & Voils, 1998). The underlying reasons for this discrepancy between personally held beliefs and prejudice-related behavior are complex.

Early social psychology work by Gaertner and Dovidio (1986) generated a theory of *aversive racism* which proposed that the historically racist culture of America, coupled with human limitation in cognitive information processing, have led most American Caucasians to retain negative racial feelings that, at a minimum, tend to be unacknowledged. These negative feelings inevitably conflict with more positive values, such as belief in egalitarianism and convictions of fairness and justice. Gaertner and Dovidio proposed that the negative affect resulting from aversive racism is not hostility or hate, but rather “discomfort, uneasiness, disgust, and sometimes fear, which tend to motivate avoidance rather than intentionally destructive behaviors” (p. 63). This theoretical proposition is congruent with the outcomes reported in the current study, where African Americans perceive being kept at a distance, experience restricted access to potential mentors, obtain fewer informal mentors, and receive less mentoring support, except when mentored by another African American.

²⁰ Empirical evidence suggests that African Americans and other minorities need to be “better performers” prior to being promoted (Fernandez, 1999). At the same time, they must deal with the disappointment and frustration stemming from a slower takeoff of their careers relative to their Caucasian counterparts (Thomas & Gabarro, 1999). The results of the current study suggest that, compared to Caucasians, African-Americans in the public accounting profession spend more time demonstrating “the right stuff” before obtaining a mentor.

More recent research on contemporary prejudice in American society, which includes prejudices based on sexual orientation as well as race, has focused on differences between high- and low-prejudice persons. Devine (1989) theorized and empirically demonstrated that both high- and low-prejudice people were equally knowledgeable about racial stereotypes and could automatically activate stereotyped-congruent responses (i.e. produce prejudice-like responses). However, for low-prejudice persons, potential conflict exists between racial stereotypes and other more positive personal beliefs. Subsequent research has investigated whether low-prejudice persons are aware of their propensity for engaging in prejudice responses. Consistently, the majority of low-prejudice individuals have reported prejudice-related discrepancies: they recognized personal behaviors that are more prejudicial than that deemed appropriate by their own standards (Devine, Monteith, Zuwerink, & Elliot, 1991; Monteith, 1996a, b; Monteith, Devine, & Zuwerink, 1993; Monteith & Voils, 1998; Zuwerink, Monteith, Devine, & Cook, 1996). These prejudice-related discrepancies appear to occur because stereotypes are so well-learned and are more easily accessed, from a cognitive perspective, than personally held beliefs.

Understanding that majority members of a professional society, such as the accounting profession, are likely to represent a mixture of high- and low-prejudice persons suggests that multiple tactics may be appropriate in attempting to reduce prejudice-related behavior. Recent research by Monteith and Walters (1998), investigating contemporary forms of racism, suggests that high-prejudice individuals may be compelled to change by first strengthening their feelings of moral obligation, thus tempering subsequent prejudicial behavior. Strengthening feelings of moral obligation may be accomplished through training programs that emphasize that prejudice and discrimination are fundamentally inconsistent with the aspiration of being an egalitarian and a fair person.

In regards to persons of low-prejudice, the issue of prejudice-related discrepancies is particularly important. Research on racial prejudice by Fazio,

Jackson, Dunton, and Williams (1995) indicates that low-prejudice individuals are motivated by a genuine concern to control their prejudice, but experience difficulty when attempting to control it. Other research, such as the work of Monteith (1993) and Monteith et al. (1993), which has focused on gay males as the stereotyped group, finds that self-regulatory processes can facilitate the inhibition of prejudice-related responses. In other words, training programs that make prejudice-related responses salient to persons of low-prejudice are likely to lead to negative self-directed affect (e.g. guilt and self-criticism) and motivate such individuals to work toward change.

A basic issue to be resolved regarding cross-racial mentoring relationships in public accounting is how should the parties manage racial differences? In a qualitative field study of 22 cross-race work relationships (African Americans and Caucasians), Thomas (1993) identified two distinct strategies that can be used by mentors and protégés for managing racial differences: denial and suppression, and direct engagement. The author found that when both parties preferred the same strategy, then the working relationship developed into a more supportive mentoring relationship, rather than being limited to a sponsor-type relationship. The analysis implies that potential mentors and protégés in cross-racial relationships do not necessarily have to talk openly about racial issues; however, for supportive relationships to develop, both parties have to prefer using the strategy that is employed.

The results of Thomas's study suggest that interpersonal trust is a cornerstone for building effective cross-racial mentoring relationships. While discussions between public accounting mentors and protégés can be "highly gritty" and conducted with "no punches pulled" (Dirsmith et al., 1997), the basic fabric of this relationship is one of trust. As Kram (1988 p. 35) noted: "the junior colleague who experiences acceptance-and-confirmation becomes more willing to disagree and start conflict in the relationship." Mentoring relationships, including racially diverse relationships, are not necessarily an assimilation process, with protégés becoming clones of their mentors (Ragins, 1995). The challenge facing the public

accounting profession is to compliment the use of overt, highly visible structural programs supporting diversity with more fundamental behavioral changes in employee attitude and expectations regarding their role and responsibility in a diverse work force.²¹

The shortage of career mentoring provided to African Americans represents a potential long-term cost to public accounting firms: higher turnover by minority employees and a less diversified work force. The finding in this study that African Americans have higher intentions to leave public accounting is supported by AICPA data documenting declining percentages of African Americans at higher organizational levels in nonminority-owned CPA firms (Hammond & Paige, 1999). Minority members are likely to feel less attached to the firm and less psychologically committed (Tsui et al., 1992). Mentoring is generally viewed as a process to facilitate the socialization of minority employees. However, if African Americans do not obtain strong developmental mentoring, then the prospect for a diverse work force seem very low, with African Americans relegated to lower level organizational positions and higher rates of turnover.

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²¹ Nemetz and Christensen (1996) note that very little rigorous social science research has examined the effectiveness of diversity-training programs on changing individual behavior and attitudes. Although most reports on diversity-training outcomes are anecdotal in nature (Day, 1995; Mobley & Payne, 1992; Tan, Morris, & Romero, 1996), the anecdotes suggest caution in developing and implementing diversity-training programs. Such programs can be divisive and negatively impact the organization (Hemphill & Haines, 1997). One survey of human resource managers found that over 50% perceived that their diversity-training efforts had produced either mixed results, or had been unsuccessful (Rynes & Rosen, 1995).

Appendix A. Questionnaire items' means, standard deviations and factor loadings

Questionnaire items	Means (S.D.)	Factor loadings				
		Career related	Protection and assistance	Social support	Role model	Lack of access Lack of willingness Turnover intentions
<i>Mentoring functions</i>						
My mentor has recommended me (or supported me) in obtaining assignments which increased my contact with important clients	4.04 (0.99)	0.854				
My mentor has recommended me (or supported me) in obtaining assignments which increased my contact with important (key) managers or partners in the firm.	3.86 (1.03)	0.853				
My mentor has recommended me (or supported me) in obtaining assignments which offered opportunities to learn new skills, or develop expertise in a specific area.	4.06 (0.94)	0.837				
My mentor has alerted me to potential conflicts with managers (or partners) before I knew about their likes/dislikes, opinions on controversial topics, or the politics in the firm.	3.24 (1.05)		0.756			

(Appendix A continued on next page)

Appendix A (continued)

Questionnaire items	Means (S.D.)	Factor loadings						
		Career related	Protection and assistance	Social support	Role model	Lack of access	Lack of willingness	Turnover intentions
My mentor has helped me finish assignments or meet deadlines that otherwise would have been difficult to complete	3.12 (1.14)		0.701					
My mentor has kept me informed about what is going on at higher levels, or how external conditions are influencing the firm.	3.71 (1.07)		0.729					
My mentor has discussed concerns I have regarding feelings of competence, relationship with peers and supervisors. and/or work/family conflicts.	4.11 (0.85)			0.757				
My mentor has encouraged me to talk openly about anxiety and fears that detract from my work	3.62 (1.02)			0.819				
My mentor has conveyed empathy for the concerns and feelings I have discussed.	3.95 (0.81)			0.692				
My mentor has conveyed feelings of respect for me as an individual ^a	4.33 (0.70)			–				
My mentor has shared personal experiences as an alternative perspective to my problems.	4.04 (0.88)			0.541				
My mentor has discussed my concerns about advancement opportunities with the firm ^a	4.25 (0.75)			–				
I try to model my behavior after my mentor.	3.45 (0.94)				0.629			
I admire my mentor's ability to motivate others.	3.67 (0.98)				0.678			
I respect my mentor's knowledge of the accounting profession.	4.32 (0.72)				0.754			
I respect my mentor's ability to teach and instruct others.	3.99 (0.88)				0.789			
Cronbach alphas		0.90	0.722	0.78	0.82			
<i>Perceived barriers</i>								
I am prevented from obtaining a mentoring relationship because of a shortage of potential mentors in the firm.	2.28 (1.14)					0.914		
I am prevented from initiating a relationship with a mentor because there is a lack of access to potential mentors in the firm.	2.07 (1.01)					0.771		
Potential mentors have been unwilling to develop a relationship with me.	1.88 (0.87)						0.859	
Potential mentors have lacked the time to develop a mentoring relationship with me.	2.44 (1.15)						0.803	
Cronbach alphas						0.84	0.81	
<i>Turnover intentions</i>								
I often think about leaving my public accounting firm.	3.18 (1.18)							–
I will probably look for a new job outside of this firm within the next three years.	3.55 (1.17)							–
Cronbach alphas								0.85

^a Indicates items dropped due to low factor loadings and significant cross-loadings.

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