

Full Length Research Paper

Mentoring Experiences, Perceived Benefits, and Impact on Current Job Positions of African American Accountants

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Accepted September 02, 2015

This paper examines the role of mentoring among African American accountants to contribute to our knowledge in using mentoring as a potential tool to increase diversity in the accounting profession. First, we test whether African American women have lower number of beneficial mentors than African American men to see whether they both have enough access to beneficial mentors. We then compare the supports received and the perceived benefits from mentoring between African American women and men. We test the impact of type of mentoring (formal, informal, or both) on current job positions to see which type of mentoring is more beneficial. We also test the impact of the quantity of beneficial mentors on current job positions to see whether quantity matters. In general, we find that African American women are less likely to have beneficial mentors than African American men. However, our results suggest that African American women perceived similar or better supports and perceived similar benefits from their mentors. Lastly, we find that having informal mentors and having a greater number of beneficial mentors have positive impact in the current job positions.

Keywords: gender, diversity, African American, mentor, mentoring

Introduction

A distinct lack of minorities and women in the accounting profession has been noted in prior research on public accounting firms and Certified Public Accountants. An AICPA (Moore, 2013) study found that although minorities accounted for approximately 25% of the professional staff positions, minorities only accounted for 10% of the partner positions. Of those minorities, African Americans accounted for 4% of the staff positions and 2% of the partner positions, while women accounted for 44% of the staff positions and 19% of the partner positions. Thus, with the current outlook, the probability of a public accounting firm having an African American woman partner is relatively small.

Career advancement for women and minorities has been difficult. Compared to their white colleagues, women and minorities in the workplace are much more dependent on formal objective factors rather than on a positive reputation (Daley, 1996). Weisenfeld and Robinson-Backmon (2007) found that African American men perceived race discrimination in their workplace, while African American women perceived both race and gender discrimination.

Milikens and Martin (1996) showed that increasing diversity in the workplace could improve an organization's effectiveness by increasing the pool of skills among its employees. Having employees from various backgrounds, race, or gender will improve an organization's ability to serve its diverse clients and will help an organization to get into untapped potential market since employees who have a similar background as their clients may be able to understand and connect with those clients better. Therefore, having effective mechanisms for improving diversity should eventually benefit an organization.

In this paper, we examine the mentoring experiences of African American women versus men to see how mentoring can be a useful tool to improve the representation and standing of minorities and women in the accounting profession. We first examined the associations between gender and the mentoring experience, in particular we would like to see whether there is a difference in the amount of beneficial mentors that African American female experienced in comparison to African American men. We then compared the perceived supports and perceived benefits of mentoring that African American women

received versus African American men. Then, we analyzed whether getting involved in a greater numbers of beneficial mentoring have impacts on current job positions (as measured by job title) and whether having informal versus formal mentoring have differing impact on current job positions.

Our study makes several contributions. First, we contribute to the mentoring literature (e.g. Weisenfeld & Robinson-Backmon, 2007; Martin & Bok, 2015; Viator, 1999) by using a sample of underrepresented minority (African American) in the workforce and compare the mentoring experiences across gender and the perceived supports that they received. By analyzing an underrepresented minority we can directly examine how mentoring works best in this particular group. Secondly, we try to resolve the conflicting results in prior research and offer additional evidence on the usefulness of informal versus formal mentoring by examining their impact on an actual result which is current job positions instead of using perceived results [e.g. Viator (2001b) uses perception on promotion chances]. Using different impact measures in the workplace, Viator (2001b), Chao et. al (1992) and Ragins and Cotton (1991) find a positive impact of informal mentoring while Fagenson-Eland, Marks, and Amendola (1997) did not find significant difference of formal versus informal mentoring. Our results in general support the notion that informal mentoring is more beneficial than formal mentoring.

Third, we also try to resolve the conflicting results and complement prior research on the relation of the frequency/quantity of mentoring (the number of mentoring relationship a protégé has experienced) and its impact. Ragins and McFarlin (1990) found a negative relation between the frequency of mentoring relationships and the perceived value of mentoring supports, while Fagenson-Eland et al. (1997) found the opposite. Our study differs with theirs in terms of how we measure the mentoring quantity and its impact. Instead of using just 'the number of mentoring relationship', we argue that what makes a difference in the workplace is the number of *beneficial*¹ mentoring relationship (the number of beneficial mentors) and not just any mentoring relationship. Protégés can have many mentoring relationship but useless, thus do not feel any impact on their jobs. However, a good mentoring quality should have a more positive impact. We should see more consistent positive impacts of mentoring using the number of *beneficial* mentoring relationship (the number of beneficial mentors) and not just the number of mentoring relationship. Unlike prior research that uses the perceived mentoring supports as the impact measures, we use current job positions as the impact measure. We complement prior research in this aspect by going one step further of just looking at mentoring supports into the end result that a protégé would want which is higher job position.

The results from the analysis of the 2012 online survey data show that fewer African American women have beneficial

mentoring experiences compared to their male counterparts. However, African American women perceived equal or even greater supports and perceived similar benefits of mentoring compared to African American men. There is a significant association between gender and advocacy support with a larger proportion of African American women felt they received advocacy support. There is also a marginally significant association between gender and support in developing critical job skills. Again, compared to African American men, a larger proportion of the African American women said they received such support.

The multivariate test's results show that informal mentoring has positive effect on current job positions. The multivariate results also show that the quantity of beneficial mentoring relationship has positive effect on current job positions. However, the perceptions of mentoring benefits in their current workplaces do not have any effect on current job positions.

The remainder of our paper is as follows. The next section provides literature review on mentoring. The third section describes the hypotheses. The fourth section explains the methodology used in this paper. The fifth section presents the results of this study and the final section concludes our paper.

Literature Review

Mentoring is an important career development tool (Hunt & Michael, 1983) and a critical mechanism in developing talent in large public accounting firms (Dirsmith & Covaleski, 1985). Although having mentor(s) in the accounting profession maybe more important in the setting of a public-accounting firm where firm-specific human capital is needed and cannot be acquired from education alone, mentoring in the corporate world may also be important since diversity is also an issue there. In 2013, among the Fortune 500 companies CEOs, there are approximately 4.4% women and 1.2% African American (DiversityInc).

Using data from research and development companies, Ragins and Cotton (1991) found that women perceived greater barriers in obtaining a mentor than men. They explained further that one possible reason is the lack of female mentors, which then requires women to develop cross-gender mentoring relationships, which potentially create more barriers than same-gender mentoring relationships. Also, higher job positions usually are male dominated; therefore women may have more barriers to initiating mentoring. Nonetheless women appear to make the extra effort to get mentors since in the same study women reported that they were as likely as men to have mentors.

In addition to personal efforts, firms can bridge mentoring access issues by formally assigning mentors. Viator (1999) found that women in large public accounting firms did not believe they faced greater barriers to obtaining a mentor than men because of formal mentoring programs available in those firms.

¹ The definition of *beneficial versus non-beneficial* is based on the respondent's opinion.

On the other hand, Viator (2001) found that African-American public accounting employees are less likely to obtain an informal mentor and perceive greater barriers to obtaining a mentor than Caucasian employees. Thus, both African-American men and women perceive greater barriers to obtaining a mentor because of their race, and African-American women may perceive even greater barriers because of their race and gender.

Prior research has compared formal versus informal mentoring in various ways. Viator (2001b) examined the association between formal and informal mentoring and role stress, job performance, and turnover intention. The study found that informal mentoring provides career development and psychosocial support function and reduces role ambiguity (understanding what are expected from an employee), but increases role conflict (different expectations coming from different higher rank persons, creating confusion on what is expected from an employee). Viator (2001b) uses respondents' perception on promotion chances and current performance evaluation as measures of job performance. Chao, Walz, and Gardner (1992) found that protégés in informal mentoring reported higher salaries and more career-related support. Ragins and Cotton (1991) found similar conclusion, higher compensation and promotion rate. They defined promotions as involving two or more of the following criteria: significant increases in annual salary, significant increases in scope of responsibility, changes in job level or rank, or becoming eligible for bonuses, incentives or stock plans. In contrast to the more positive impact of informal mentoring found in Viator (2001b), Chao et. al (1992) and Ragins and Cotton (1991), Fagenson-Eland, Marks, and Amendola (1997), did not find significant difference of formal versus informal mentoring in career-related support and role modeling functions. We try to resolve the conflicting results in prior results by examining the relationship between informal mentoring on current job positions.

Other than examining the type of mentoring (formal versus informal), prior research has also examined the relationship between the quantity/frequency of mentoring relationship and its perceived value. Ragins and McFarlin (1990) found a negative relation between the frequency of mentoring relationships and the perceived value of mentoring supports, while Fagenson-Eland et al. (1997) found the opposite. In this paper we try to offer additional evidence to help resolve the conflicting evidence found in the prior results by examining the relationship between the number of beneficial mentoring and the current job positions.

Hypotheses

If both African American women and men do not have difficulty in getting good mentors either through formal or informal mentoring, then we should see no difference in number of beneficial mentoring they have. Thus, our first hypothesis stated in alternate form is:

H1: African American women experienced different frequency of beneficial mentoring compared to African American men.

Prior research (e.g. Viator, 1999) suggests that African American women and men both have access to some type of mentoring. However, considering that more men hold the higher level positions, it is very likely that African American women have men as their mentors. Ragins and Cotton (1991) results suggest the possibility that cross gender mentoring is less beneficial than same gender mentoring. Thus, it is possible that African American women perceived less positive mentoring experiences since they may have to experience the less beneficial cross gender mentoring. We test that possibility in our second hypothesis:

H2: African American women perceived less supports and perceived fewer benefits from mentoring than African American men.

The next two hypotheses try to examine the impact of mentoring on current job positions. Hypothesis three examines whether having a different number of beneficial mentors has an impact on the current job positions. Having a greater number of beneficial mentors may offer various supports and various perspectives that can increase protégés' knowledge and skills. Thus, we argue that the greater the number of beneficial mentors one has, the more positive its impact on one's current job position. Specifically, we test the following hypothesis:

H3: Having a greater number of beneficial mentoring relationship has a positive impact on current job positions.

Lastly, we would like to compare the benefit of formal versus informal mentoring. In our paper we measure the impact of formal versus informal mentoring using current job positions which are actual benefits and not perceived benefits of mentoring.

Informal mentoring may offer more benefits than formal mentoring since the relationship are more based on mutual agreement between the mentor and the protégé. They pair by themselves. There is nobody forcing the relationship which makes the mentor to be more open and more willing to give in depth support to the protégé. However, with the current effort to increase formal mentoring, we may find that formal and informal mentoring have similar impact on current job positions. Based on those arguments, our fourth hypothesis stated in alternate form is:

H4: Informal mentoring has a different impact on current job positions than formal mentoring.

We are interested in comparing formal versus informal mentoring since Viator (1999) shows that there is more access to mentoring for African American women via formal than informal mentoring. If formal and informal mentoring have the same effectiveness, then we can hope to see improved diversity in the future.

Method

Data in this study are obtained from an online survey conducted in 2012 by the Center for Accounting Education (CAE) at

Howard University. The participants of the study are National Association of Black Accountants (NABA) members. NABA represents the largest group of African Americans in the accounting profession in the USA. The total number of respondents was 654. Fifty-three observations are excluded since they indicated that they were non-African American. Since the purpose of this study is to learn about mentorship in organizations where a person is employed, 129 observations are deleted for respondents that indicated that they are not employees of a Corporation; an International Accounting Firm; a National, Regional or Local Accounting Firm; or a government agency; or a Not-For-Profit organization. Sixty-six observations are removed because the respondents indicated that they never had a mentor. Lastly, 56 observations are deleted since the respondents did not give any response on the mentorship questions. Three hundred and fifty observations remain for the analysis in this study. Of the 350 observations, 226 were women and 124 were men.

We ran chi-square tests to determine whether African American women experience a different amount of beneficial mentoring than African American men (hypothesis 1). Along with testing hypothesis 1, we will also present other observations on the mentoring experience of both African American women and men.

Hypothesis 2 compares the perceived supports and the perceived benefits of mentoring among African American women and men. We use chi-square tests to examine whether African American women perceived less supports from their mentors than African American men.

We use t-tests to compare the perceived benefit of mentoring since the responses to the questions were measured on a five point Likert scale anchored at “Strongly Agree” and “Strongly Disagree”. The first two questions capture respondents’ perceptions of mentoring benefits in their current work environment and one question captures respondent perception whether a powerful mentor is a success factor in the workplace.

An ordered logistic model was used to test the benefit of mentorship on one’s career. In particular we test whether having a greater number of beneficial mentoring relationship has a positive impact on current job positions (hypothesis 3) and whether informal mentoring has a positive impact on current job position (hypothesis 4). We provided the details of the tests below. The model is as follows:

$$CP = \alpha_0 + \alpha_1ELENGTH + \alpha_2DEGREE + \alpha_3CPA + \alpha_4FEMALE + \alpha_5NBMENTOR + \alpha_6FMENTOR + \alpha_7BMENTOR + \alpha_8OUTMENTOR + \varepsilon \quad (1)$$

The variables are explained as follows. *CP* is current position. It is classified into 3 levels and each level is coded as follows: Sr. Manager =3, Manager=2, Staff=1, and Other=0. We argue that one’s current position is a function of experience proxied using employment length (*ELENGTH*) and capability proxied using the highest degree (*DEGREE*) and CPA certification (*CPA*). More experience and more capability should

have a positive impact on one’s job position (positive α_2 and α_3). We include a female dummy to control for a possibility of discrimination issue where a female is less likely to move up the rank. If that is the case, we will see a negative and significant coefficient on *FEMALE* (α_4).

To measure the usefulness of mentoring, we include several mentoring variables as follows. The quantity of beneficial mentoring experiences (*NBMENTOR*), the nature of beneficial mentoring is formal, informal or both (*FMENTOR*), and the perceived benefit of mentoring in the current work environment (*BMENTOR* and *OUTMENTOR*).

If the quantity of beneficial mentors has a positive effect to one’s career, we should see a positive and significant coefficient on *NBMENTOR* (α_5). We will see a negative and significant coefficient of *FMENTOR* if informal mentoring is more beneficial to current job position. We also include the perceived benefit of mentoring in the current work environment to control for the possibility that having more beneficial mentoring in the current work environment translate into a higher current job position. If that is the case, we will see positive coefficients on *BMENTOR* (α_7) and *OUTMENTOR* (α_8).

The independent variables are defined and measured as follows.

- *ELENGTH* is employment length, which is the sum of current employment and previous employment. Employment length categories are recoded as follows: < 1 year =1; 1 – 3 years = 2; 3 – 5 years = 3; 5 – 8 years = 4; 8 – 12 years = 5; > 12 years = 6.
- *DEGREE* is the highest degree that a respondent has. The recoding is as follows: J.D. or Ph.D. = 3. Master = 2, Bachelor = 1, Other=0.
- *CPA* is a dummy variable equal to 1 when a person has a CPA and 0 otherwise.
- *FEMALE* is a dummy variable equal to 1 when a person is female and 0 otherwise.
- *NBMENTOR* is the number of beneficial mentoring a person has been involved in. The recoding is as follow: None = 0; only 1 = 1; more than 1, but less than 3 = 2; more than 3, but less than 5 = 3; 5 plus = 4.
- *FMENTOR* is the nature of the beneficial mentorship, where formal = 1, both = 0, and informal = -1.
- *BMENTOR* is the level of benefit of mentoring aspect of the current work environment to one’s career.
- *OUTMENTOR* is one’s perception whether having mentors from outside the organization have been more fruitful in their current work environment.

Results and Findings

The descriptive statistics of the respondents are in Table 1. The majority of the female respondents are younger than the majority of male respondents. Most of the female respondents were single

(61.06%), while a majority of the male respondents were married (56.45%). Approximately half of the female and male respondents attended non-Historically Black Colleges and Universities (non-HBCU) public schools (50.88% and 58.06% respectively). Most women currently work for a corporation (49.12%), while most men work either at corporations or at public accounting firms (both at 38.71%).

The length of experiences of women and men at public accounting firms are approximately the same. Most of them have up to five years working experience at public accounting firms. Most of the respondents hold at least bachelor degrees. The majority of women do not have CPAs (56.19%) while the majority of men have CPAs (56.45%).

Table 1

Descriptive Statistics

Variable	Grouping	Female (n=226)		Male (n=124)	
		Freq.	%	Freq	%
Age	20-25	41	18.14	12	9.68
	26-30	54	23.89	25	20.16
	31-35	44	19.47	21	16.94
	36-40	24	10.62	15	12.10
	41-45	24	10.62	10	8.06
	46-50	22	9.73	7	5.65
	51-55	6	2.65	15	12.10
	>55	11	4.87	19	15.32
Marital Status	Single	138	61.06	48	38.71
	Married	70	30.97	70	56.45
	Divorced	18	7.96	6	4.84
Undergraduate	HBCU Private	23	10.18	10	8.06
	HBCU Public	30	13.27	23	18.55
	Non-HBCU Private	58	25.66	19	15.32
	Non-HBCU Public	115	50.88	72	58.06
Employment	Corporation	111	49.12	48	38.71
	Public Accounting	68	30.08	48	38.71
	Government/Not-for-Profit	47	20.80	28	22.59

Variable	Grouping	Female (n=226)		Male (n=124)	
		Freq.	%	Freq	%
Years in Public Accounting	< 1 year	31	13.72	18	14.52
	1-3 years	45	19.91	19	15.32
	3-5 years	48	21.24	20	16.13
	5-8 years	23	10.18	14	11.29
	8-12 years	14	6.19	11	8.87
	>12 years	18	7.96	17	13.71
	Not applicable	47	20.80	25	20.16
Degree	Bachelor	204	90.27	110	88.71
	Master	105	46.46	57	45.97
	Doctoral	0	0.00	5	4.03
CPA	Yes	99	43.81	70	56.45
	No	127	56.19	54	43.55

Table 2 Panel A shows that contrary to our expectation, hypothesis 1 is supported by the data analysis. Specifically, there is a difference in the number of beneficial mentorship experience by African American women versus men (the chi-square tests are significant at 5% level). The proportion of men that experience higher number of beneficial mentoring is larger than women. Approximately 24% of men reported having more than five beneficial mentors, while it is only 16% for women. It seems that African American women still have some difficulties in obtaining beneficial mentors.

The tests of differences in proportion (Table 2) also show a significance difference in the associations between gender and the nature of fruitful mentoring-formal, informal or both (Panel C). The majority of men experience informal mentoring (58.06%), while not quite half of women reported both formal and informal mentoring (46.90%). Results from Panel A and Panel C questions the effectiveness of formal mentoring compare to informal mentoring since African American men receives a greater number of beneficial mentoring and they are also the ones who have more informal mentors. The multivariate analysis presented later in the paper will provide some resolution.

The chi-square tests do not show significant associations between gender and: (1) the stage of career when mentoring is fruitful (Table 2 Panel B), (2) the mentor's race (Table 2 Panel D), or (3) the number of non-beneficial mentors (Table 2 Panel E). This indicates that both men and women have some type of

mentoring in their career. Also, most of African American

women and men both have mentors of the same race.

Table 2

Tests of Association between Gender and Mentoring Experiences

Panel A: Gender*Number of Beneficial Mentor

	<u>Only 1</u>		<u>>1 and <3</u>		<u>>3 and <5</u>		<u>>5</u>		<u>None</u>	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Female	46	20.35	88	38.94	19	8.41	37	16.37	36	15.93
Male	9	7.26	41	33.06	17	13.71	30	24.19	27	21.77
Chi-square test	15.76 (p-value=0.003)									

Panel B: Gender*Stage of career when mentorship is most fruitful

	<u>First 3 years</u>		<u>3rd-5th year</u>		<u>5th-8th year</u>		<u>After 8th year</u>		<u>never</u>	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Female	125	55.31	20	8.85	26	11.50	14	6.19	41	18.14
Male	59	47.58	19	15.32	15	12.10	11	8.87	20	16.13
Chi-square test	4.93 (p-value=0.29)									

Panel C: Gender*Nature of the fruitful relationship above

	<u>Formal</u>		<u>Informal</u>		<u>Both</u>	
	Freq	%	Freq	%	Freq	%
Female	27	11.95	93	41.15	106	46.90
Male	11	8.87	72	58.06	41	33.06
Chi-square	9.21 (p-value=0.01)					

Panel D: Gender*Mentor's Race

	<u>African American</u>		<u>Caucasian</u>		<u>Multi-Ethnic</u>		<u>Hispanic</u>		<u>Asian</u>		<u>Other</u>	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Female	121	53.54	73	32.30	8	3.54	1	0.44	1	0.44	22	9.73
Male	64	51.51	34	27.42	7	5.65	1	0.81	1	0.81	17	13.71
Chi-square	3.02 (p-value =0.70)											

Panel E: Gender*Non Beneficial Formal Mentor

	<u>1</u>		<u>2</u>		<u>3</u>		<u>4</u>		<u>6</u>	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Female	22	64.71	7	20.59	3	8.82	1	2.94	1	2.95
Male	9	56.25	4	25.00	2	12.5	1	6.25	0	0.00
Chi-square	1.45 (p-value=0.92)									

The results to test for hypothesis 2 are presented in Table 3 and Table 4. Table 3 presents comparison for mentoring supports and Table 4 presents the comparison of the perceived benefits of mentoring in relation to the current work environment.

The results in Table 3 do not support hypothesis 2, specifically we do not find that African American women perceived less supports from mentoring than African American men. With the exception of advocacy support and job skill support where we find African American women perceive greater mentoring support than men, we do not find significant association between

Table 3

Tests of The Association between Gender and The Support Received from Mentor(s)

Support Received	Proportion that say yes				Chi-square
	Female (n=204)		Male (n=112)		p-value
	Freq	%	Freq	%	
Opened door to challenging assignments	83	36.73	52	41.94	0.34
Provided critical career advice and counsel	173	76.55	90	72.58	0.41
Helped develop my self-confidence and credibility with others	120	53.10	68	54.84	0.75
Introduced me to the “right” social networks	64	28.32	41	33.06	0.35
Provided help with technical issues	74	32.74	42	33.87	0.83
Put forward my name as new opportunities for advancement were identified	90	39.82	42	33.87	0.27
Was an advocate on my behalf	129	57.08	55	44.35	0.02*
Helped me develop critical job skills	104	46.02	44	35.48	0.06**
Helped me better balance my work and personal life	48	21.24	21	16.94	0.33
I did not receive any support from my mentor(s)	17	7.52	13	10.48	0.34
Others	12	5.31	10	8.06	0.31

*significant at 5% level; **significant at 10% level

Most women and men reported that they received some kind of supports from their mentors, only a small percentage of women and men (7.52% and 10.48% respectively) feel they did not receive any support from their mentors.

Most women (76.55%) and men (72.58%) received counseling support from their mentors. However, smaller percentages of both women and men feel that their mentors were also their sponsors. 36.73% of women and 41.94% of men reported that their mentors opened door to challenging assignments. About the same proportion of the mentors put forward the respondent name as new opportunities for advancement were identified (39.82% and 33.87% for women and men respectively). Smaller percentages said their mentors introduced respondents to the “right” social networks (28.32% and 33.06% for women and men respectively). Similar percentages of women and men said that their mentors provided help with technical issues (32.74%

gender and most of the supports received from mentors (Table 3). The percentage of women who said that their mentors were their advocates is greater (57.08%) than the percentage of men who perceived that (44.35%) (chi-square tests are significant at 5% level). We also find a marginally significant association (at 10% level) between gender and whether mentors helped in developing critical job skills. For these two supports, more African American women feel their mentors help them than African American men. These results in overall seem to indicate that women perceived equal or even greater mentoring supports from their mentors.

and 33.87% for women and men respectively) and put forward their name as new opportunities for advancement were identified (39.82% and 33.87% for women and men respectively).

The results show that the supports that most mentors give are on the level of giving advice and counsel. In order for the protégé to get more benefits in mentoring, a mentor may need to be more actively involved by being a sponsor, to give more help to the protégé in improving his/her skills, and to give more psychosocial support.

Table 4 results support prior conclusion on hypothesis 2. Here we cannot find evidence that African American women perceived lower benefits from mentoring. The results show no significant differences between the means of either women or men perceptions on: (1) the benefits of mentoring in the current work environment to their careers, (2) the benefits of outside

mentoring in their current work environment, and (3) whether the respondent feel that a powerful mentor is a success factor in one's careers. Women and men on average feel that mentoring has been beneficial to their career (mean around 3.7). They feel somewhat, though not very strongly (mean about 3.5) that mentoring outside work has been more fruitful. Nonetheless, both women and men felt strongly (each mean is 3.94) that a powerful mentor contributed to their success in the work environment.

To sum up, from hypothesis 1 we find that compared to African American men, African American women experience a lower number of beneficial mentoring relationship. However, from hypothesis 2 we find that African American women feel that they receive similar or even more supports and they perceived similar benefits from their mentors. Contrary to expectation, we do not find that the greater the number of beneficial mentoring relationship, the higher the perceived support received. A possible explanation is African American women may experience a lower number but higher quality of beneficial mentoring and African American men had a greater number of beneficial mentoring but lower quality of mentoring, which results in no difference in the benefits perceived by both African American women and men. To see the impact of mentoring to the respondents' careers we are doing a multivariate test to examine whether the number of beneficial mentoring relationships and the perceived benefits from mentors impact the respondents' current job positions.

Table 4

Tests on Difference in The Perception on Mentoring

Aspects related to the current work environment			
	Female	Male	t-test
Mentoring has been beneficial to my career	3.77	3.74	0.29
Mentoring relationship outside work have been more fruitful	3.42	3.40	0.14
Perceived success factor			
	Female	Male	t-test
Powerful mentor is a factor that contribute to success in the work environment	3.94	3.94	0.06

In support of hypothesis 3, the coefficient on *NBMENTOR* is positive and significant indicating that the more the number of beneficial mentoring experiences one has had, the higher their current job positions. However, one's perception of the benefit of mentoring in his/her current work environment does not translate into a higher current job position (coefficients on *BMENTOR* and *OUTMENTOR* are insignificant).

The results in Table 5 show that informal mentoring has a more positive impact on current job positions than formal mentoring

(the coefficient of *FMENTOR* is negative and significant) which is in line with hypothesis 4. With the existence of formal mentoring, African American women may have less difficulty in obtaining a mentor than in the past, they perceive similar and even more benefit in mentoring than African American men, however the effectiveness of formal mentoring is still questionable.

The signs of the control variables are mostly consistent with expectation. More experience (*ELENGTH* coefficient is positive and significant) and capability (*CPA* coefficient is positive and significant) matters in defining current job positions. However, the coefficient of *DEGREE* (as another measure of capability) is not significant in the model. It seems that *CPA* is a highly regarded title in the accounting industry. The coefficient on *FEMALE* is insignificant indicating that men do not receive preferential treatment over women in the career ladder.

Table 5

Ordered Logistic Regression of Career Position on Mentoring Characteristics

$$CP = \alpha_0 + \alpha_1 ELENGTH + \alpha_2 DEGREE + \alpha_3 CPA + \alpha_4 FEMALE + \alpha_5 NBMENTOR + \alpha_6 FMENTOR + \alpha_7 BMENTOR + \alpha_8 OUTMENTOR + \epsilon.$$

Variable	Coefficient	Chi-square	p-value
<i>Intercept (3)</i>	-5.4403	54.5641	<0.0001*
<i>Intercept (2)</i>	-3.4485	24.4966	<0.0001*
<i>Intercept (1)</i>	-0.1196	0.0311	0.8600
<i>ELENGTH</i>	0.3399	51.4032	<0.0001*
<i>DEGREE</i>	0.1296	0.4876	0.4850
<i>CPA</i>	1.2390	29.1926	<0.0001*
<i>FEMALE</i>	-0.1475	0.4361	0.5090
<i>NBMENTOR</i>	0.2193	5.1007	0.0239*
<i>FMENTOR</i>	-0.3386	4.3486	0.0370*
<i>BMENTOR</i>	-0.0414	0.1051	0.7458
<i>OUTMENTOR</i>	0.0734	0.5594	0.4545
N	350		
Pseudo-R ²	32.89%		

*significant at 5% level

CP = current position where Sr. Manager = 3, Manager = 2, Staff = 1, and Other = 0. *ELENGTH* = employment length which is the sum of current employment and previous employment. Employment length categories are recoded as follows: < 1 year = 1; 1 - 3 years = 2; 3 - 5 years = 3; 5 - 8 years = 4; 8 - 12 years = 5; > 12 years = 6. *DEGREE* = the highest degree that a respondent has. The recoding is as follows: J.D. or Ph.D. = 3. Master = 2, Bachelor = 1, Other = 0. *CPA* = a dummy variable equal to 1 when a person has a CPA and 0 otherwise.

FEMALE = a dummy variable equal to 1 when a person is female and 0 otherwise. *NBMENTOR* = the number of beneficial mentoring a person has been involved in. The recoding is as follow: None = 0; only 1 = 1; more than 1, but less than 3 = 2; more than 3, but less than 5 = 3; 5 plus = 4. *FMENTOR* = the nature of the beneficial mentorship, where formal = 1, both = 0, and informal = -1. *BMENTOR* = the level of benefit of mentoring aspect of the current work environment to one's career. *OUTMENTOR* = one's perception whether outside mentoring have been more fruitful in their current work environment.

Conclusion and Future Study

We find that African American women did not receive similar number of beneficial mentoring compared to African American men. Specifically we find that women receive less amount of beneficial mentoring. Even then, African American women perceived similar and even greater supports and similar benefits from mentoring than African American men.

Our multivariate analysis also shows that after controlling for experience, capability, and mentoring experiences, gender is insignificant in determining current job positions. This indicates that there is no gender bias in determining one's career. We also find that a higher number of beneficial mentoring is helpful in furthering one's career. The quantity of beneficial mentoring matters possibly because different mentors give protégé(s) different points of views/ inputs and better suggestions on how to handle tasks in the work environment. However, we also find that the higher perceived benefits from mentoring do not translate into higher current job positions.

The multivariate analysis also shows that informal mentoring has a more positive impact on current job positions than formal mentoring. Therefore, we would like to suggest a better structured formal mentoring so that anyone who has difficulty getting an informal mentor can enjoy similar benefits through a formal mentoring program. As Allen, Eby and Lentz (2006) suggested, high quality formal mentoring program should function similarly as informal mentoring. Future research should try to examine the characteristics of high quality formal mentoring.

Other future research topic would be to look at a regular mentor who offers counseling advices versus a mentor who is also a sponsor. A sponsor who is willing to put the protégé's name forward and advocate for him/her whenever an opportunity presents will be useful in furthering one's career. A mentor that functions as a sponsor may help in increasing the diversity in the organization's middle and upper level positions (Hewlett, 2013).

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Appendix A

Survey questions

Demographic questions

1. GENDER: Male _____ Female _____
2. AGE: 20-25 _____ 26-30 _____ 31-35 _____ 36-40 _____ 41-45 _____ 46-50 _____ 51-55 _____ 55+ _____
3. MARITAL STATUS: Single _____ Married _____ Divorced _____
4. RACE () African American/Black () Multi-Ethnic () Hispanic/Latino () Caucasian () Asian/Pacific Islander () Native American () Other (please specify) _____
5. Undergraduate School Attended: HBCU Public Yes _____ No _____ HBCU Private Yes _____ No _____ Non-HBCU Public University Yes _____ No _____ Non- HBCU Private University Yes _____ No _____ Other (please specify) _____
6. Current Employer: () International Accounting Firm () National, Regional or Local Accounting Firm () Corporation () Government including Federal () Not-for-Profit () Self-employed () Unemployed () Other (please specify) _____
7. Current Position: () Unemployed () Senior Management (Partner, VP, CEO, Director, etc.) () Manager (Sr. Manager, Manager, Controller, Chief Accountant, etc.) () Staff () Other (please specify) _____
8. Number of years with current employer: <1 year _____ 1-3 years _____ 3-5 years _____ 5-8 years _____ 8-12 years _____ >12 years _____ Not Applicable _____
9. Degrees Bachelor's _____ Master _____ J.D. _____ Ph.D. _____ Others (please specify) _____

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10. Do you hold the CPA certification? Yes _____ No _____
11. Your previous employment was in Non-Public Accounting _____ Public Accounting _____ Not Applicable (I do not have a previous employer) _____
12. How long were you employed? _____

Mentoring Questions

1. How many beneficial mentoring relationships have you been involved in? None _____ Only 1 _____ More than 1, but less than 3 _____ More than 3, but less than 5 _____ 5 plus _____
2. At what stage in your career was your most fruitful mentoring relationship established? Never _____ Within first 3 years _____ Between 3rd and 5th year _____ Between 5th and 8th year _____ After 8th year _____
3. Indicate the nature of the mentoring relationship referred to above Formal _____ Informal _____ Both _____
4. The majority of my mentor(s) were () African American/Black () Multi-Ethnic () Hispanic/Latino () Caucasian () Asian/Pacific Islander () Native American () Other (please specify) _____
5. Check all that apply to indicate the kind of support you have received from your mentors(s): () Opened door to challenging assignments () Provided critical career advice and counsel () Helped develop my self-confidence and credibility with others () Introduced me to the "right" social networks () Provided help with technical issues () Put forward my name as new opportunities for advancement were identified () Was an advocate on my behalf () Helped me develop critical job skills () Helped me better balance my work and personal life () I did not receive any support from my mentor(s) () Others (please specify) _____
6. How many formal mentors were NOT beneficial to you?
7. Aspects of your current work setting
 - a. Mentoring has been beneficial to my career

Strongly disagree	Strongly agree
1	5

