Introduction
This research will reveal the general characteristics that make a mentorship to an aspirant minority accountant successful and effective.

Only 4% of all Certified Public Accountants (CPAs) are minorities (African American or Latino). While the hiring of minority CPAs have increased in recent years, retention rate of those CPAs needs improvement.

One of the ways public accounting firms are seeking to increase retention rates are through formal mentorship programs. The American Institute of CPAs (AICPA) says “the best mentoring relationships require trust and a good quality match between mentor and the young CPA.”

However, what is a good quality match? Is the match based on race, interest, or common backgrounds?

Past studies have been conducted about mentorship in accounting firms; however, they focus more on informal relationships and are not in the lens of a millennial minority accountant.

This study will reveal the qualities of a formal mentorship relationship in a Big 4 accounting firm. These mentorship qualities will be examined from the perspective of a millennial minority aspirant CPA through interviews and photos.

Research Question
How does a millennial aspirant CPA experience a formal mentorship?

Past Literature
“Racial Dynamics in Cross-Race Developmental Relationships” by David A. Thomas of Harvard University, 1993

“A pattern of denial and suppression is more likely than the pattern of direct engagement of both the mentor and mentee, concerning race

“There is not one best way for people to manage racial diversity. Rather, the racial perspectives of the parties are critical[190].”


Viator revealed lower retention levels for minority accountants, and the lack of opportunities for an informal mentorship for minority accountants.

Viator cast aside formal relationships proclaiming that formal relationship may be a “superficial offering (542).”

Methodology
This research question utilize an exploratory research approach using qualitative data, photographs taken during the mentorship and interviews about photographs when mentorship was completed. This is a “photo elicitation” approach(Collier and Collier, 1986; Wagner, 1979).

The process is outlined below:

1. Select 4 minority aspirants accountants from social networks
2. Send 4 questions to participants by text message during the mentorship
3. Interview participants about image responses after mentorship completed (captured interview through Zoom)
4. Transcribe interviews
5. Analyze results for trends and themes

Mentee & Mentor Snapshot

<table>
<thead>
<tr>
<th>Mentee</th>
<th>Gender</th>
<th>Race</th>
<th>Race of Assigned Peer Mentor</th>
<th>Race of Assigned Senior Mentor</th>
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</thead>
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<td>African-American</td>
<td>Hispanic</td>
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Questions Requiring Picture Responses
1. What was the first 2 weeks of your internship like?
2. How does your formal (i.e. firm provided) mentor make you feel when you talk to them?
3. Identify a disappointment and highlight of your internship thus far.
4. Looking back on your internship, what is your feeling of being a minority within your firm?

Possible Conclusions
- Theoretical insights of minority mentoring
- Practice insights of minority mentoring
- Provide advice to other aspirant minority CPA's

References
AICPA. “Mentoring” Web. 10 Nov. 2015.


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