



# Guess Who's Being Your Mentor?

A Photo Elicitation Study of Formal Minority Mentorships in Public Accounting

Wayne P. Taylor. Jr. , Investigator

Dr. Anne Smith, Faculty Advisor

## Introduction

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

Only **4%** of all Certified Public Accountants (CPAs) are minorities (African American or Latinos). 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).”

**“An Examination of African Americans’ Access to Public Accounting Mentors: Perceived Barriers and Intention to Leave”** by R.E. Viator, Accounting, Organization and Societies , 2001.

- ❖ 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

Mentee	Gender	Race	Race of Assigned Peer Mentor	Race of Assigned Senior Mentor
1	Female	African-American	African-American	African-American
2	Female	African-American	White	-
3	Female	African-American	African-American/White	African-American
4	Female	African-American	Hispanic	Hispanic

## 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?

## Study Limitations

- ❖ All Female Participants ( Mentees)
- ❖ 4 formal mentorship cases examined
- ❖ Self-representation of participants.

## Preliminary Findings

What was the first 2 weeks of your internship like?



“I was always kept on my toes.”

How does your formal (i.e. firm provided) mentor make you feel when you talk to them?



“It felt unnatural and uncomfortable.”

Identify a disappointment and highlight of your internship thus far.



“London was the highlight and disappointment.”

Looking back on your internship, what is your feeling of being a minority within your firm?



“You are definitely noticed.”

## Possible Conclusions

- ❖ Theoretical insights of minority mentoring
- ❖ Practice insights of minority mentoring
- ❖ Provide advice to other aspirant millennial minority CPAs.

## References

AICPA. “Mentoring” Web. 10 Nov. 2015.

"How to Get More Blacks and Latinos in Accounting - DiversityInc." *DiversityInc*. 20 Jan. 2011. Web. 11 Nov. 2015. <http://www.diversityinc.com/diversity-recruitment/how-to-get-more-blacks-and-latinos-in-accounting/>

Collier, J. & M. Collier (1986) *Visual Anthropology: Photography as a Research Method* Albuquerque: University of New Mexico Press.

Reinstein, A., Sinason, D., & Fogarty, T. (2013). Examining Mentoring in Public Accounting Organizations. *Review of Business*, Vol. 33(1), 40-49.

Thomas, D. (1993). Racial Dynamics in Cross-Race Developmental Relationships. *Administrative Science Quarterly*, 169-169.

Viator, R. (2001). An examination of African Americans' access to public accounting mentors: Perceived barriers and intentions to leave. *Accounting, Organizations and Society*, 541-561

Wagner, J. (1979). Images of information: Still photography in the social sciences. Beverly Hills, CA: Sage.

## Contact Information

Wayne P. Taylor, Jr.  
wtaylo30@utk.edu  
(901) 219-0799