

# Do social networks improve the chance of obtaining challenging assignments? Evidence from Black accounting professionals

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## ABSTRACT

Racial disparities in career advancement continue to be a challenge for employers and minority workers in the accounting profession. We examine how social networks may influence the likelihood of Black professionals being placed on challenging assignments, which contributes to career advancement. Using a survey of 381 Black accounting professionals, we find that the key factors to obtaining challenging assignments include having access to social networks, the ability to establish social networks, and having a mentor who opens the door to challenging assignments. We also find that access to social networks improves when there is an accepting and welcoming work environment, when a mentor introduces the professional to the right social networks, and when the professional defines success to include involvement in social activities with business colleagues.

## 1. Introduction

Career advancement for Black accountants has been problematic in the accounting profession. For instance, although Black students accounted for 6% of bachelor's and master's of accounting graduates in 2018 (AICPA, 2019), Black graduates only account for 4% of public accounting firm hires, 4% of professional staff, and 1% of partners. The pattern for the accounting profession is consistent with other business fields in that many positions of power from directors in boardrooms, partners in top firms, and CEOs of Fortune 500 companies, remain predominately White spaces (Davis, 2020). Our paper provides employers, mentors, and Black professionals with specific actions that can lead to career advancement for Black accountants through challenging assignments.

Historically, Black accountants have met resistance in the accounting profession. The first Black CPA, John Cromwell Jr., earned his CPA credential in 1921, 25 years after the first CPA was awarded. The lag can be attributed to resistance in the form of education, experience, and exclusion (Hammond, 2002). Despite the Civil Rights Act of 1964, segregation in America continues. In the late 1960s, Black accountants in large accounting firms increased dramatically from 197 in 1969 to 700 in 1970, primarily due to a lawsuit settlement with the New York Division of Human Rights (Vien, 2021). In 1969, the American Institute of Certified Public Accountants (AICPA) finally passed a resolution to eliminate racial discrimination in the accounting profession. Fast

forward to the 2020s, the Black Lives Matter social movement has shone a spotlight on the racism encountered by Black accountants both in society and in the accounting profession (Chan & DiMauro, 2020; Chen, Dechow, & Tan, 2022; Cohn, 2021). The movement has spurred the AICPA, American Accounting Association (AAA), Center for Audit Quality (CAQ), state CPA societies, and public accounting firms to ensure that diversity numbers in the accounting profession improve and that barriers to advancement are mitigated (e.g., American Accounting Association, 2020; Cohn, 2020; Mswabuki, 2021).

Workforce diversity can positively impact companies in several ways. Diversity in a group leads to better decisions since different points of view allow a group to be more reflective and original regarding its decisions (Cox & Blake, 1991; Nemeth, 1985; Nemeth, 1986). Diversity promotes more innovation and creativity and reduces turnover costs (Cox & Blake, 1991). Companies that can retain minority employees are more successful in attracting more minorities when the labor pool increases (Cox & Blake, 1991). Diversity can also be a marketing tool as minorities will be attracted to buy from companies with more diverse representatives (Cox & Blake, 1991). Diversity also enhances companies' flexibility and adaptability since their operating methods and procedures are broadened and become less standard (Cox & Blake, 1991), making them more competitive in the global environment. Finally, diversity is positively associated with higher firm performance (Erhardt, Werbel, & Shrader, 2003; Gilbert, Stead, & Ivancevich, 1999; Richard, 2000; Richard, McMillan, Chadwick, & Dwyer, 2003; Richard,

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Triana, & Li, 2021).

Merely hiring more minorities to improve diversity numbers without providing opportunities for promotion will not enhance diversity at the executive level. Even though access to education and experience has improved, a pattern of racial bias that impacts advancement for Black professionals persists (Upton & Arrington, 2012). As a result, Black professionals face obstacles to career advancement, especially to higher levels in organizations (Parks-Yancy, 2010; Rosser-Mims & Palmer, 2009), and there are even more significant barriers for Black female professionals (Hite, 2004; O'Brien, Franco, & Dunn, 2014). Companies should use actual performance, skills, and education as signals for capabilities when assigning challenging assignments, and not use race as a signal of capabilities (Annissette & Prasad, 2017; Noon, 2007).

Challenging assignments are one of the important tools used to demonstrate a professional's capability, which then improves the chances for career promotion. Prior research (Berlew & Hall, 1966; Woodall, Edwards, & Welchman, 1997) shows that challenging assignments are important for career success. In this paper, we examine how the chance of getting challenging assignments can be improved, especially for Black professionals. Using a survey of 381 Black accounting professionals, we find that the likelihood of Black accountants being placed on a challenging job assignment improves when they have access to social networks, have established social networks, and have a mentor who opens the door to challenging assignments.

Prior research (De Pater, Van Vianen, & Bechtoldt, 2010; Dickerson & Taylor, 2000; Ohlott, Ruderman, & McCauley, 1994) finds that men are more likely to receive challenging assignments, but we do not find this to be the case. The inconsistency may be a result of our sample including only Black professionals, while the prior studies included mainly White professionals. Thus, our results may indicate that race is a more significant factor than gender in obtaining challenging assignments. Further studies are needed to examine this issue.

We also examine factors that affect access to social networks. Our analysis shows that access to social networks is facilitated by 1) an accepting and welcoming workplace environment (which can be influenced by employers); (2) mentors who are willing to introduce professionals to the right social networks; and 3) Black professionals recognizing that a critical component of their success includes social involvement with business colleagues. Actions taken by employers, mentors, and Black professionals may all contribute to Black professionals being placed on challenging assignments.

Our findings contribute to practice by providing a guide for employers when developing an effective strategy that will lead to racial diversity in the upper levels of the organization, since obtaining challenging assignments should increase the opportunity for career promotions. Our work complements various diversity efforts that have been made by public accounting firms and other organizations. Public accounting firms in particular have taken steps to improve their diversity as witnessed by the release of Diversity, Equity, and Inclusion (DEI) transparency reports that acknowledge DEI leaders, signal prioritization efforts, show the establishment of internship programs for underrepresented minorities to increase their representation, state the importance of building networks and sponsorship, and disclose the percentage of Black accountants at all levels of the firm as benchmarks against which to measure progress (PricewaterhouseCoopers (PwC), 2020, Crowe, 2021, Deloitte, 2021, KPMG, 2021, RSM, 2021, Ernst and Young, 2021, Grant Thornton, 2022, BDO, 2022).

The remainder of the paper is organized as follows. The next section reviews the literature and develops the hypotheses. The third section discusses the research method, and the fourth section discusses the results. The fifth section discusses the limitations of the study. Finally, the last section provides the conclusions of the study and identifies how employers, mentors, and Black professionals can contribute to the advancement of Black professionals.

## 2. Literature review and hypotheses development

Social capital is an investment in social relations between individuals, while human capital is an investment in a person. Similar to physical capital (e.g., machine), human capital (e.g., knowledge and skills) and social capital contribute to productive activity (Coleman, 1988). Below we discuss how social capital and human capital investments contribute to career advancement.

### 2.1. Increase human capital through challenging assignments

Human capital is an individual's knowledge, skills, attitudes, aptitudes, and other acquired traits that contribute to production (Becker, 1964). Education, training, and medical care expenditures are considered investments in human capital. Two main components of human capital are ability, whether acquired or innate, and skills acquired through formal education or training on the job (Blundell, Dearden, Meghir, & Sianesi, 1999). Training deepens and broadens ability, increasing the chance for promotion and salary increase (Becker, 1964; Hwang & Kim, 2009). Tharenou (1997) and Becker (1964) show that personal investments in education and work experiences are the strongest and most consistent predictors of career success.

An opportunity to demonstrate and expand one's expertise through challenging assignments is critical for career advancement/promotion. Challenging assignments include job-related tasks and activities that broaden and deepen abilities and skills, which help enlarge and elevate a professional's proficiency within a certain work domain. Additionally, challenging assignments improve cognitive and strategic skills as professionals must think critically about the assignment, identify the underlying causes and consequences of problems, and process new and ambiguous information (Cox & Cooper, 1988; DeRue & Wellman, 2009; Gillen & Carroll, 1985).

Challenging assignments impact a professional's managerial development (McCauley, Ruderman, Ohlott, & Morrow, 1994) in the following ways: professionals' self-esteem (Davies & Easterby-Smith, 1984), ambition for higher management positions (Van Vianen, 1999), self-efficacy regarding their managerial potential (Maurer & Tarulli, 1994), evaluations of promotability (De Pater, Van Vianen, Bechtoldt, & Klehe, 2009), and career advancement (Berlew & Hall, 1966; Woodall et al., 1997).

### 2.2. Use social networks to obtain challenging assignments

Social networks allow individuals to use human capital (Burt, 1992), which will further benefit human capital formation (Coleman, 1988; Hollenbeck & Jameison, 2015). By using social capital, professionals may receive a higher return on their human capital through their ability to identify and develop more rewarding opportunities (Burt, 1992). In this paper, we use social capital theory from the perspective of an individual who invests in social networks (relations) to access and use resources embedded in social networks (e.g., information or sponsorship to get challenging assignments) to gain returns (Burt, 1992; Coleman, 1990; Lin, 1999; Payne, Moore, Griffis, & Autry, 2011). Social capital is like other forms of capital but with unique characteristics such as it needs to be maintained, grows with more use, diminishes at an unpredictable rate (e.g., nonuse will damage a relationship), may be used by whoever has access to the networks, and unlike human capital for which the capital lies in the actor, social capital resides in the relationship with other actors (Adler & Kwon, 2002).

Social capital enhances the outcome of actions by facilitating the flow of information (Lin, 1999). For example, identifying which assignments should be pursued to increase one's chance of advancement (Boissevain, 1974; Granovetter, 1973). Social capital also enhances the outcome of actions by exerting influence on agents who have decision-making power involving the professional (e.g., supervisors/mentors) (Sandefur & Laumann, 1998), by certifying the individual's social

credentials (giving assurance of the individual’s ability), and by reinforcing identity and recognition. The first element (facilitating the flow of information) relates to access to social networks and possibly to established social networks. The last three elements (influence, social credentials, and reinforcement) relate more to what a (powerful) mentor can do for the mentee.

Social networks in the workplace may aid a professional’s development by providing access to critical developmental assignments and to the acquisition of capabilities to handle associated challenges (Bartol & Zhang, 2007). Through networking, several significant advantages are afforded to individuals such as information exchange, collaboration, alliance development, acquisition of tacit knowledge, visibility, and support (Linehan & Scullion, 2008). When decision-makers assign challenging assignments, they want to select highly qualified professionals for the work. If the decision-maker does not know the professional and/or a trusted colleague does not recommend the professional, then it is doubtful that an unknown professional will be chosen for the challenging assignments. Therefore, a professional’s ability to communicate abilities, ambitions, and other traits relevant to the decision-maker through their social network is critical.

In the accounting profession, social networks are encouraged, and opportunities are provided through firm-sponsored events such as softball teams, happy hours, holiday parties, golf outings, and other events. Firms can implement various steps to facilitate networking at the workplace, especially for minorities (e.g., Meyer, 2020; Move Project, 2018). Examples include training on unconscious bias, golf lessons, meetings that focus on soft skills, and diversity and inclusion training. Social networking opportunities may arise from firm-sponsored events. However, non-firm-sponsored events (e.g., home parties, cookouts, outings) can be just as important if not more important for networking (Dey, Lim, Little, & Ross, 2019). These events are not always accessible to diverse professionals, such as Black accountants.

Generally, informal networks are segregated along racial lines (Canham & Maier, 2020). Informal networks allow employees to ‘let their guard down’ because they are in a safe environment with others they are comfortable with. In this environment, it would not be unusual for professionals to discuss work-related events, such as future opportunities or even guidance on dealing with an obstacle. Since informal network members include individuals they want to ‘play’ with, those are the people they will usually think of to ‘work’ with on engagements. Informal networks play an essential role in forming social capital, knowledge transfer, organizational learning, communication, leadership, and power. Hence, social exclusion may indirectly affect organizational citizenship (Martinescu, Jansen, & Beersma, 2021). If social capital theory proposes that an investment in social relations will benefit the members, then non-members could lose opportunities due to a lack of membership. Through mentoring and other methods, companies can

play a vital role in facilitating networking across races.

The next section describes the hypotheses. Fig. 1 provides a brief overview of the hypotheses tested using the path-analysis model. The figure shows the overall model that tests whether (1) a welcoming environment, participation in social activities, and a mentor who introduces the professionals to the right social networks affect the ability of professionals to access social networks, (2) access to social networks affects challenging assignments directly and indirectly (via established social networks), and (3) a mentor who opens the door to challenging assignments affects the ability of professionals to get challenging assignments.

### 2.3. Access to social networks

To benefit from social networks, professionals need to have access to the networks. Previous studies have established three broad drivers that lead to social tie formations: attributes, contextual, and structural drivers (Alexander, Bodin, & Barnes, 2018; Rivera, Soderstrom, & Uzzi, 2010). We focus on contextual and structural drivers.

Contextual factors, such as institutions, cultures, incentives, and norms, could influence the formation of relationships (Robins, 2015). A workplace as an institution provides a setting for professionals to meet and form social networks. Feld (1981) argues that a workplace is an example of an entity (a focus) where individuals organize their social relations. Therefore, working at the same place will encourage the formation of relationships. Furthermore, welcoming and accepting individuals in the workplace should make the formation of social relations even easier. Hence, our first hypothesis is:

**H1.** Feeling accepted and welcomed by colleagues in the current work environment will foster access to social networks.

Prior research shows that extraverted individuals have more extensive networks and higher contact frequencies (Anderson, John, Keltner, & Kring, 2001; Russell, Booth, Reed, & Laughlin, 1997). Adjectives that describe extraverts include energetic, assertive, talkative, outgoing, and sociable. These characteristics help professionals form relationships in the workplace. One way to access social networks is through involvement in social activities with business colleagues. Hence, our second hypothesis is:

**H2.** Involvement in social activities with business colleagues will promote access to social networks.

Structural drivers capture the fact that the structure of a network affects the formation of relationships. Transitivity, one of the structural characteristics of a network, suggests that two individuals connected to the same third party will tend to be connected themselves (Holland & Leinhard, 1971; Rapoport, 1953). Therefore, having a mentor who is

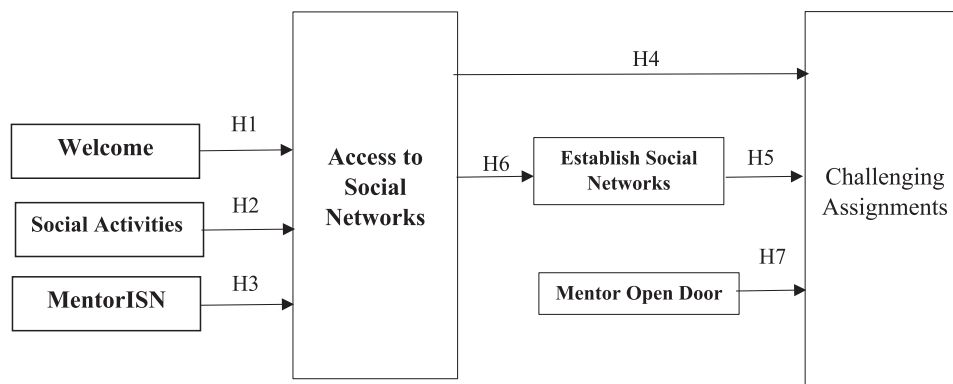


Fig. 1. Paths leading to challenging assignments.

Fig. 1 only includes variables used in the hypotheses. Control variables for ‘Access to Social Networks’ include: AssimC, Discrim, Soft, Comm, Inter, BelongSN. Control variables for ‘Challenging Assignments’ include: Post, Employer, HDegree, CPA, Gender, Age, CTenure. See Tables 1 and 4 for variable definitions.

willing to introduce a professional to the right social networks will help the professional form relationships in the networks. This career-support effort will improve a professional's visibility in the organization. Our third hypothesis is:

**H3.** Having a mentor who introduces a professional to the right social networks will improve access to social networks.

#### 2.4. Social networks impact on challenging assignments

Different strengths of relationships (ties) within a social network will affect an individual's ability to use the network's resources. Granovetter (1973, 1361) defines the strength of a tie as: "...a combination of the amount of time, the emotional intensity, the intimacy (mutual confiding), and the reciprocal services which characterize the tie." Both casual relationships (weak ties) – 'access to social network,' and solid interpersonal bonds with others (strong ties) – 'established social network' have their benefits.

Granovetter (1973) shows that there is strength in weak tie relationships. Granovetter (1974) finds that weak ties are more useful in finding jobs. Brass and Krackhardt (1999) and Burt (2000) argue that weaker connections between groups (structural holes) create opportunities to obtain new information from different groups rather than redundant information from the same group. Hence, having connections with various groups in the company will make a professional better informed of opportunities compared to connections to one group. Bartol and Zhang (2007) argue that weak ties provide more opportunities for leadership development than strong ties and further argue that racial minorities do not have equal access to social networks.

Tendencies toward homo-sociality (socializing with those like us) may disadvantage Black professionals as minorities in *establishing* social networks (McPherson, Smith-Lovin, & Cook, 2001), while *accessing* social networks may be easier. Also, Woolcock and Narayan (2000) argue that bridging (weak ties/access) enables people across social divides (e.g., ethnicity, race) to make connections. Hence, we expect that access to social networks will positively impact gaining challenging assignments, which leads to our fourth hypothesis.

**H4.** Access to social networks in the workplace increases the chance of obtaining challenging assignments.

Although Black professionals may find *accessing* social networks easier than *establishing* social networks, once a more frequent deeper relationship is *established*, it should give Black professionals even more opportunity to obtain challenging assignments. In contrast to Granovetter (1974), Gee, Jones, and Burke (2017) find that strong ties are more valuable than weak ties in finding jobs. Furthermore, prior research shows how close social ties (strong ties) facilitate the creation of social capital. For example, trust in a close relationship facilitates more effective trades, lowers transaction costs, allows more efficient information flows (Coleman, 1988; Dore, 1983), and increases the rate of survival of firms with an organized network than firms with arm's-length market relationships (Uzzi, 1996). Hence, having a solid relationship (*established* social networks), especially with someone with power, should improve the chance of obtaining challenging assignments. Our fifth hypothesis is:

**H5.** *Established* social networks in the workplace increases the chance of obtaining challenging assignments.

To *establish* social networks, professionals need to have *access* first, and then eventually *establish* social networks, which will affect the ability to obtain challenging assignments. *Established* social networks provide indirect paths for *access* to social networks leading to challenging assignments. We argue that established social networks mediate the relationship between access to social networks and challenging assignments. Hence, our sixth hypothesis is:

**H6.** *Established* social networks in the workplace mediate the

relationship between *access* to social networks and obtaining challenging assignments.

#### 2.5. Mentoring as another means to get challenging assignments

Social networks are not the only means available to help professionals obtain challenging assignments. Mentors can also play an important role. A mentoring relationship is a relationship that focuses on career development and growth (Ragins & Kram, 2007). A typical classification of mentoring functions includes (1) *career* development functions such as sponsorship, coaching, and visibility, and (2) *psycho-social* functions such as encouragement, feedback, and advice (Kram, 1983). The *career* functions of mentoring that we explore in this paper are: (1) mentors introduce mentees to the right social networks, which enhances mentees' social capital through conveying contacts and personal introductions in the relevant social networks and (2) mentors open the doors to challenging assignments by using their social capital to influence Black mentees' selection for challenging assignments.

Prior research has shown the benefits of mentoring, which include higher salaries, increased promotion rates, greater career satisfaction, expectations for advancement, higher organizational commitment, lower intention to leave the firm, and lower levels of turnover (Allen, Eby, Poteet, & Lentz, 2004; Blake-Beard, 1999; Crosby, 1999; Dreher & Cox Jr., 1996; O'Neill, 2002; Ragins & Cotton, 1999; Scandura, 1992; Single, Donald, & Almer, 2018; Viator, 2001; Wanberg, Welsh, & Hezlett, 2003). Additionally, mentoring may affect social capital. Bozionelos (2003) finds that mentoring may directly impact the building of network resources, which in turn effects career outcomes. Kirchmeyer (2005) suggests that the development of social capital may be an outcome or consequence of mentoring because mentors develop mentees' social skills, serve as a point of reference in the social system, and signal mentees' ability, reputation, and organizational fit.

##### 2.5.1. Impact of mentoring for Black professionals

A mentor's seniority and political influence are especially important for Black accounting professionals (Randel, Galvin, Gibson, & Batts, 2021). Having higher-level contacts leads to greater access to information, which translates into greater career success in terms of salary and promotion (Seibert, Kraimer, & Liden, 2001). High-status contacts can also create one's performance prestige (Kilduff & Krackhardt, 1994). However, Black professionals are often not able to reap the benefits of mentoring relationships because the issue of race and the dynamics of race relationships act as critical obstacles (Blake-Beard, Murrell, & Thomas, 2008; O'Neill, 2002).

The small number of Black professionals in the accounting profession—especially in top management—suggests that firms will need to resort to cross-racial mentors to secure powerful and influential mentors. Diversified mentoring (e.g., different races and gender) possesses unique behavioral and perceptual processes (Ragins, 1997). In the case of cross-race mentoring, the participants (mentor and mentee) lack a shared identity. Black professionals as minorities also face potential stereotyping of their competence (Pettigrew & Martin, 1987; Taylor, Guy-Walls, Wilkerson, & Addae, 2019; Upton & Arrington, 2012). When placing minority mentees in highly visible and prestigious assignments, the majority mentors may face threats to their credibility/reputation in judging their mentees' abilities (Ayyala et al., 2019; Paddison, 2013; Ragins, 1997), exclusion from their peers (Jones Jr., 1986), and resentment for helping minority members at the expense of the majority members (Johnson-Bailey & Cervero, 2004; Ragins, 1997). Possibly because of those factors, Viator (2001) finds that Black professionals in public accounting are less likely to have informal mentors, perceive more obstacles in obtaining mentors, and report lower levels of support relative to White professionals.

Mentors may promote and develop their mentees in various ways, such as opening doors to challenging assignments. Thomas and Gabarro (1999) show how mentoring helps Black professionals for example by

facilitating Black professionals in their acculturation and sharing their networks with Black professionals. Their study shows how these developmental supports help Black professionals reach senior-level positions within the organizations. Despite the unique challenges of diversified mentoring, mentors are critical for success in the accounting profession. Hence, our next hypothesis is.

**H7.** Having a mentor that opens doors to challenging assignments will increase the chance of obtaining challenging assignments.

### 3. Research method

#### 3.1. Data

The data are collected from an anonymous survey conducted by the Howard University School of Business Center for Accounting Education (HUSB CAE) in 2017, with Institutional Review Board (IRB) approval. We received the data from CAE for research purposes. See Appendix A for survey questions. The respondents include prior attendees of events hosted by the CAE for Black accounting professionals and others. Since 2005, CAE has hosted an annual weeklong leadership program for about 100 to 200 Black accounting professionals employed by large public accounting firms. Firms send their high-performing employees to network and to obtain appropriate skills to advance. CAE sent out 1201 emails requesting professionals to complete the survey. Two hundred and twenty-five were rejected as undelivered by the potential participants' email servers. Of the remaining 976 requests, 420 participants (43%) completed the survey. After deleting observations with missing values, we end up with 381 observations for our main analysis. In our sample, 64% of the participants are currently employed in public accounting, and 36% are employed in private industry or the not-for-profit sector. Staff accountants comprise 53% of the participants, managers comprise 31%, and senior management or partners comprise 16%.

#### 3.2. Path analysis

We use the data to test (1) how a welcoming workplace and mentors' and professionals' efforts influence the ability of the professionals to access social networks and (2) how the professionals' social networks and mentors' actions impact the professionals' ability to obtain challenging assignments. Path analysis (Fig. 1) is used to test our hypotheses in order to capture the complex relationships among the variables. The path analysis starts with the relationship between access to social networks and (1) feeling accepted and welcomed by colleagues (Welcome), (2) involvement in social activities with business colleagues (Social Activities), and (3) mentors who are willing to introduce the professionals to the right social networks (MentorISN). Then, path analysis shows the relationship between challenging assignments and (1) access to social networks, (2) established social networks, and (2) whether the mentor opened doors to challenging assignments. While most of the causal variables for challenging assignments have direct paths to challenging assignments, we argue that access to social networks has both direct and indirect paths to challenging assignments. The indirect path is through established social networks. Access to social networks (AccessSN) is needed to establish social networks (EstSN) and established social networks will affect the chances of getting challenging assignments. In other words, established social networks mediate the effect of access to social networks to challenging assignments. At the established stage, the relationships between a professional and others in the network deepen. Better relationships (established networks) may have a greater impact on obtaining challenging assignments compared to access only. The direct path from access to social networks to challenging assignments will capture the possibility that knowing the person who assigns challenging assignments or people who know him/her may be enough to obtain challenging assignments.

#### 3.3. Variables affecting access to social networks

We first examine variables that might affect access to social networks. Access to social networks at the workplace is influenced by workplace factors and the professional's view of the importance of access to social networks. We measure several workplace factors that may affect the Black professionals' ability to access social networks. The feeling of whether Black professionals consider assimilating into the corporate culture (AssimC) and coping with discrimination (Discrim) as some of the greatest challenges will negatively affect access to social networks. Feeling accepted and welcomed by colleagues in the workplace (Welcome) and a mentor (MentorISN) who introduces a mentee to the right social networks will facilitate Black professionals' access to social networks.

Besides the working environment, the professional's view of success will affect their effort to access social networks. If soft skills training received (Soft) are considered to be success factors in the current workplace, then the professionals will spend more effort accessing social networks. Involvement in social activities with business colleagues (SocAct), communication skills (Comm), and interpersonal skills (Inter) will increase the chance of obtaining access to social networks. Finally, if belonging to the right social networks is considered one of the critical factors in career advancement (BelongSN), professionals will place more effort into accessing social networks. The model is as follows:

$$\text{AccessSN} = \gamma_1 \text{AssimC} + \gamma_2 \text{Discrim} + \gamma_3 \text{Welcome} + \gamma_4 \text{MentorISN} + \gamma_5 \text{Soft} + \gamma_6 \text{SocAct} + \gamma_7 \text{Comm} + \gamma_8 \text{Inter} + \gamma_9 \text{BelongSN} + \epsilon. \quad (1)$$

Detailed variable definitions are in Table 1.

#### 3.4. Variables affecting challenging assignments

Access to social networks (AccessSN) has both direct and indirect paths to challenging assignments. The indirect path is mediated by establish social networks (EstSN):

$$\text{EstSN} = \alpha_1 \text{AccessSN} + \epsilon \quad (2)$$

The direct path of access to social networks to challenging assignments and the mentoring effect to challenging assignments are incorporated in the following model:

$$\text{ChAssign} = \beta_1 \text{AccessSN} + \beta_2 \text{EstSN} + \beta_3 \text{MentorOD} + \beta_4 \text{Post} + \beta_5 \text{CPA} + \beta_6 \text{Hdegree} + \beta_7 \text{PA} + \beta_8 \text{Corp} + \beta_9 \text{Gender} + \beta_{10} \text{Age} + \beta_{11} \text{Ctenure} + \epsilon \quad (3)$$

Variable descriptions are in Table 4.

Our variables of interest are access to social networks (AccessSN), success in establishing social networks in the workplace (EstSN), and having a mentor that opened the door to challenging assignments (MentorOD).

Consistent with prior research (Ohlott et al., 1994), our control variables are current position (Post), certification as a Certified Public Accountant (CPA), highest education degree (Hdegree), dummy variables for Public Accounting (PA), Corporation (Corp) and not-for-profit (NFP), gender (Gender), five ranges of age (Age), and the professional's length of employment with the current employer (Ctenure).

We expect positive relationships between the dependent variable challenging assignment and several control variables. Experience is gained as position level increases, as the number of years with employer increases, and as a person grows older. Education is measured by both educational degree and certification. We expect that the ability to obtain challenging assignments will increase for professionals with more experience and education. Thus, we expect positive relationships between challenging assignments (ChAssign) and current position (Post), certification (CPA), highest education degree (Hdegree), age (Age), and the number of years with the current employer (Ctenure).

**Table 1**  
Descriptive statistics: factors affecting access to social networks.

Variable	Definition	Mean	Median	Mode	Std Dev
AccessSN	In my current work environment, I have access to the social networks most important to my career advancement (rating 1–5 from strongly disagree to strongly agree).	3.42	4	4	1.02
AssimC	Assimilating into corporate culture has been one of the greatest challenges in my current work environment (rating 1–5 from strongly disagree to strongly agree).	2.94	3	2	1.32
Discrim	Coping with discrimination has been one of the greatest challenges in my current work environment (rating 1–5 from strongly disagree to strongly agree).	2.53	2	2	1.20
Welcome	In my current work environment, I feel accepted and welcomed by my colleagues (rating 1–5 from strongly disagree to strongly agree).	3.95	4	4	0.98
MentorISN	Mentor(s) introduced me to the “right” social networks (Yes/No response).	0.39	0	0	0.49
Soft	Factors most contributed to success in the current workplace-Soft skills training I have received (Yes/No response).	0.59	1	1	0.49
SocAct	Importance for success-Involvement in social activities with business colleagues (rating 1–4 from unimportant to extremely important).	2.69	3	3	0.87
Comm	Importance for success-Strong communication skills (rating 1–4 from unimportant to extremely important).	3.62	4	4	0.59
Inter	Importance for success-Strong interpersonal skills (rating 1–4 from unimportant to extremely important).	3.54	4	4	0.64
BelongSN	Belonging to the right social networks is the most critical factor in career advancement (rating 1–5 from strongly disagree to strongly agree).	3.67	4	4	1.03

Note. N = 381.

We expect men to receive challenging assignments more often than women. Prior research suggests that women are less likely to obtain challenging assignments than men (Dickerson & Taylor, 2000). Additionally, Ohlott et al. (1994) find that job assignments differ for men and women. Men are given higher levels of responsibility than women. Using a sample of employees working at middle-level jobs in a pharmaceutical company, De Pater et al. (2010) find that women have fewer challenging assignments than men. They find that senior managers are more likely to assign challenging assignments to men than women. Hayes and Jacobs (2017) mention that women’s view of accounting as a profession depends on whether accounting offers the freedom to achieve what they value most (e.g., to support the family business, to raise a family), which may not necessarily include a high-ranking position, hence the lack of motivation to obtain challenging assignments. Therefore, we also include a gender variable in our model to control for differences in obtaining challenging assignments.

Finally, we expect to find different levels of challenging assignments by type of organization, such as public accounting, corporate, and not-for-profit (PA, Corp, NFP). Different types of organization may offer more or fewer chances to obtain challenging assignments.

#### 4. Results

Table 1 provides the descriptive statistics of the variables we use to analyze the factors affecting access to social networks. There are four variables where respondents chose ratings from one to five. Most respondents believe they have access to social networks (AccessSN mean = 3.42, mode = 4). On average, the respondents feel neutral on whether assimilation is one of the greatest challenges (AssimC mean = 2.94, median = 3). Most do not perceive discrimination as one of the greatest challenges (Discrim median and mode = 2). Most respondents feel accepted and welcomed by their colleagues (Welcome median and mode = 4). They also feel that belonging to the right social networks is the most critical factor in career advancement (BelongSN median and mode = 4).

About 39% of the respondents claim to have mentors that introduce them to the right social networks (MentorISN mean = 0.39). About 59% of respondents think soft-skill trainings (Soft mean = 0.59) they have received are essential for success.

For the remaining three variables, the ratings are from one to four. On average, the respondents feel the importance of communication (Comm mean = 3.62, median and mode = 4) and interpersonal skills (Inter mean = 3.54) for success. In addition, respondents feel involvement in social activities with business colleagues (SocAct mean = 2.69, median and mode = 3) is important for success.

Table 2 shows the Spearman (top) and Pearson (bottom) correlation

coefficients between the variables in the access to the social networks model. Challenges in assimilating (AssimC) and the feeling of discrimination (Discrim) in the workplace have negative (Spearman and Pearson) and significant (0.05 level) correlations with access to social networks (AccessSN). A welcoming workplace, a mentor who introduces mentees to the right social networks, and Black professionals placing importance on social activities with business colleagues are positively (Spearman and Pearson) and most are significantly (0.05 level) correlated with access to social networks.

Table 3 shows the significance of each variable path to access to social networks. Feeling accepted and welcomed by colleagues in the workplace (Welcome) has a positive (0.38) and significant coefficient (0.05 level), supporting Hypothesis 1 that feeling welcomed in the workplace positively affects access to social networks. The coefficient for SocAct (0.12) is positive and significant, supporting Hypothesis 2 that when Black professionals place importance on social activities with business colleagues, they can improve access to social networks. Table 3 also shows a positive and significant coefficient for MentorISN (0.21), supporting Hypothesis 3 that a mentor who introduces professionals to the “right” social networks increases the ability of the professionals to access social networks. The coefficients of the remaining variables are not significant at the 5% level. To summarize, access to social networks can be improved by a welcoming work environment (can be facilitated by employers); Black professionals’ desire to engage in social activities with colleagues; and a third party (mentor) who is willing to introduce professionals to the right social networks.

Table 4 shows the descriptive statistics for the variables affecting challenging assignments. Professionals agree that, on average, they receive high profile and challenging job assignments (ChAssign mean = 3.57, median and mode = 4). Professionals also concur that they have access to social networks most important for their career advancement (AccessSN mean = 3.42, median and mode = 4) and feel they have succeeded in establishing strong social networks in the workplace (EstSN mean = 3.49, median and mode = 4). About 44% of the respondents believe that their mentors opened the door to challenging assignments (MentorOD mean = 0.44).

Most of the professionals in the sample are at the staff level (Post mode = 1). Most work in public accounting (PA mean = 0.64), followed by corporate (Corp mean = 0.24), and the remainder in government or not-for-profit companies. Most professionals are highly educated with a master’s as their highest degree (Hdegree mode = 2) and more than half are CPAs (CPA mean = 0.60).

Additional demographics show that about 40% of the professionals are male, with the dominant age (Age) categories of 26–36-year-old (58%), followed by <25-year-old (15%). The average tenure (Ctenure) with the current employer is approximately 3 to 4 years.

**Table 2**  
Correlation table: variables affecting access to social networks.

	AccessSN	AssimC	Discrim	Welcome	MentorISN	Soft	SocAct	Comm	Inter	BelongSN
AccessSN	1	-0.19*	-0.17*	0.43*	0.29*	-0.02	0.13*	0.03	0.05	0.08
AssimC	-0.19*	1	0.42*	-0.26*	-0.13*	-0.08	0.06	-0.03	-0.05	0.19*
Discrim	-0.17*	0.42*	1	-0.3*	-0.16*	-0.02	0.12*	0.05	0.06	0.19*
Welcome	0.44*	-0.23*	-0.29*	1	0.13*	-0.01	0.03	0.13*	0.12*	-0.02
MentorISN	0.29*	-0.13*	-0.16*	0.16*	1	-0.04	0.09**	0.08**	0.08	0.08
Soft	-0.02	-0.08	-0.03	-0.02	-0.04	1	-0.07	-0.04	0	0.02
SocAct	0.13*	0.07	0.13*	0.01	0.09**	-0.07	1	0.19*	0.22*	0.17*
Comm	0.04	-0.04	0.03	0.11*	0.08	-0.04	0.18*	1	0.68*	0.01
Inter	0.03	-0.04	0.05	0.08	0.08	0.01	0.22*	0.67*	1	0
BelongSN	0.09**	0.2*	0.19*	0	0.08	0.03	0.16*	-0.02	-0.03	1

Spearman on top, Pearson on the bottom. \*p-value <0.05, \*\*p-value <0.1 (two-tailed tests).

Notes: N = 381. See Table 1 for variable definitions.

**Table 3**  
Path analysis: variables affecting access to social networks.

Variable	Coefficient	t-value	Pr >  t
AssimC	-0.0896**	-1.82	0.0687
Discrim	-0.0212	-0.38	0.7028
Welcome	0.3812*	7.34	<0.0001
MentorISN	0.2090*	4.94	<0.0001
Soft	-0.0101	-0.23	0.8184
SocAct	0.1167*	2.39	0.0169
Comm	-0.0403	-0.69	0.4883
Inter	-0.0124	-0.22	0.8275
BelongSN	0.0707	1.43	0.1519

$$\text{AccessSN} = \gamma_1 \text{AssimC} + \gamma_2 \text{Discrim} + \gamma_3 \text{Welcome} + \gamma_4 \text{MentorISN} + \gamma_5 \text{Soft} + \gamma_6 \text{SocAct} + \gamma_7 \text{Comm} + \gamma_8 \text{Inter} + \gamma_9 \text{BelongSN} + \epsilon$$

Notes: N = 381. See Table 1 for variable definitions.

\* p-value <0.05 (two-tailed tests).

\*\* p-value <0.1 (two-tailed tests).

The correlation table for variables affecting challenging assignments is provided in Table 5. Spearman is on the top and Pearson is on the bottom. The following have positive and significant (0.05 level) correlations (Spearman and Pearson) with challenging assignments (ChAssign): access to social networks (AccessSN), established social networks (EstSN), mentors open door to challenging assignments (MentorOD), position (Post), and corporate (Corp). Public accounting (PA) has a negative and significant correlation. It is interesting to note that the correlation between established social networks and challenging assignments is greater than the correlation between access to social

**Table 4**  
Descriptive statistics: variables affecting challenging assignments.

Variable	Definition	Mean	Median	Mode	Std Dev
ChAssign	I am often given high profile and challenging job assignments in my current work environment. Likert 1–5 scale (Strongly disagree – Strongly agree)	3.57	4	4	1.10
AccessSN	In my current work environment, I have access to the social networks most important to my career advancement. Likert 1–5 scale	3.42	4	4	1.02
EstSN	I have succeeded in establishing strong social networks in the workplace. Likert 1–5 scale	3.49	4	4	1.01
MentorOD	Support received from mentor(s): Opened door to challenging assignments (Yes/No)	0.44	0	0	0.50
Post	Current position coded 3, 2 and 1 for senior level management, manager, staff, respectively	1.48	1	1	0.72
CPA	1 if a CPA and 0 otherwise	0.60	1	1	0.49
HDegree	highest degree, coded 3 if doctoral, coded 2 if master, coded 1 if bachelor, 0 if other	1.66	2	2	0.53
PA	1 if the employer is a public accounting firm and 0 otherwise	0.64	1	1	0.48
Corp	1 if the employer is a corporation and 0 otherwise	0.24	0	0	0.43
NFP	1 if the employer is a not-for-profit organization and 0 otherwise	0.12	0	0	0.33
Gender	1 for male and 0 for female	0.40	0	0	0.49
Age	coded 1 if <25 years, 2 if 26–35 years, 3 if 36–45 years, 4 if 46–60 years, 5 if ≥61 years	2.30	2	2	0.96
CTenure	The number of years with the current employer coded 1 if <1 year, 2 if 1–2 years, 3 if 3–4 years, 4 if 5–12 years, 5 if >12 years.	2.90	3	2	1.22

Note. N = 381.

networks and challenging assignments, indicating that established social networks may have a greater impact than access to social networks in facilitating a professional’s access to challenging assignments.

We present the overall fit of the path analysis model in Table 6. As O’Rourke and Hatcher (2013) suggested, we use three measures of fit for the path analysis model and they show that our model has a good fit based on comparison to the suggested cut off points. Specifically, the Bentler Comparative Fit Index (CFI) of 0.98 is >0.94, suggesting a good fit; the Root Mean Square Error of Approximation (RMSEA) is 0.05 which is <0.09, indicating a fair or adequate error approximation; and the Standardized Root Mean Residual (SRMR) is 0.03 which is <0.55 suggesting good fit.

Table 6 shows the direct paths (coefficients) of the variables affecting challenging assignments. Access to social networks (AccessSN) has direct and indirect paths [through established social networks (EstSN)] to challenging assignments. The results in Table 6 support Hypothesis 4, that the higher the ability to access social networks, the higher the chance of obtaining challenging assignments [the direct path (0.22) is positive and significant]. Hypothesis 5 is also supported as the path between established social networks (EstSN) and challenging assignments (ChAssign) is positive and significant (coefficient = 0.28). The higher the ability to establish social networks, the higher the chance of obtaining challenging assignments. The indirect path (0.14) from access to social networks (AccessSN) to challenging assignments (ChAssign) via established social networks (EstSN) is also positive and significant, supporting Hypothesis 6 that established social networks acts as a mediator in the relationship between AccessSN and ChAssign. The magnitude of the direct path from access to social networks (AccessSN = 0.22) and from established social networks (EstSN = 0.28) to challenging assignments (ChAssign) show that having established social networks (having deeper connections with people in the networks) has a

**Table 5**  
Correlation table: variables affecting challenging assignments.

	ChAssign	AccessSN	EstSN	MentorOD	Post	CPA	Hdegree	PA	Corp	NFP	Gender	Age	Ctenure
ChAssign	1	0.39*	0.44*	0.25*	0.2*	0.03	0.02	-0.12*	0.12*	0.01	0.01	0.09**	0.08
AccessSN	0.38*	1	0.51*	0.2*	0.01	-0.01	0	0.07	-0.02	-0.08	0.12*	0.01	0.05
EstSN	0.42*	0.52*	1	0.22*	0.11*	-0.02	0	0.06	-0.03	-0.05	0.06	0.07	0.09**
MentorOD	0.26*	0.21*	0.21*	1	0.21*	0.08	0.05	0.08	-0.02	-0.1*	0.02	0.08	0.12*
Post	0.21*	0.03	0.1**	0.2*	1	0.2*	-0.03	-0.14*	0.2*	-0.06	-0.07	0.46*	0.32*
CPA	0.03	-0.01	-0.02	0.08	0.18*	1	0.2*	-0.09**	0.08	0.04	-0.04	0.06	0.14*
HDegree	0.01	0.02	0.02	0.04	-0.07	0.2*	1	-0.12*	0.08	0.07	-0.02	0.05	0.08
PA	-0.11*	0.09**	0.06	0.08	-0.14*	-0.09**	-0.14*	1	-0.75*	-0.49*	0.12*	-0.35*	0.03
Corp	0.12*	-0.02	-0.02	-0.02	0.21*	0.08	0.08	-0.75*	1	-0.21*	-0.14*	0.13*	-0.13*
NFP	0	-0.11*	-0.07	-0.1*	-0.07	0.04	0.1*	-0.49*	-0.21*	1	0.01	0.34*	0.12*
Gender	0.02	0.12*	0.08	0.02	-0.06	-0.04	-0.01	0.12*	-0.14*	0.01	1	0.07	-0.02
Age	0.11*	-0.02	0.06	0.07	0.43*	0.08	0.06	-0.36*	0.1*	0.4*	0.08	1	0.39*
CTenure	0.07	0.05	0.1*	0.11*	0.29*	0.13*	0.08	0.03	-0.13*	0.12*	-0.02	0.4*	1

Spearman on top, Pearson on the bottom. \*p-value <0.05, \*\*p-value <0.1 (two-tailed tests).  
Notes: N = 381. See Table 4 for variable definitions.

**Table 6**  
Path analysis: challenging assignments.

Variable	Coefficient	t Value	Pr >  t
<i>Direct path</i>			
P[AccessSN, ChAssign]	0.2173*	3.65	0.0003
Percentage	60%		
<i>Mediated path:</i>			
P[AccessSN, EstSN]	0.5175*	10.26	<0.0001
P[EstSN, ChAssign]	0.2793*	4.83	<0.0001
Total mediated path	0.1445*	4.67	<0.0001
Percentage	40%		
<i>Total effect</i>			
MentorOD	0.3618*	7.34	<0.0001
Post	0.1429*	3.36	0.0008
CPA	0.1442*	3.03	0.0025
HDegree	-0.0013	-0.03	0.9773
PA	-0.0131	-0.30	0.7680
Corp	-0.1547**	-1.74	0.0827
Gender	-0.0149	-0.19	0.8502
Age	-0.0052	-0.12	0.9056
CTenure	-0.0215	-0.34	0.733
Overall fit of the path model:			
CFI	0.9789		
RMSEA	0.0476		
SRMR	0.0285		

$$\text{ChAssign} = \beta_1 \text{AccessSN} + \beta_2 \text{EstSN} + \beta_3 \text{MentorOD} + \beta_4 \text{Post} + \beta_5 \text{CPA} + \beta_6 \text{HDegree} + \beta_7 \text{PA} + \beta_8 \text{Corp} + \beta_9 \text{Gender} + \beta_{10} \text{Age} + \beta_{11} \text{CTenure} + \epsilon$$

where EstSN =  $\alpha_1 \text{AccessSN} + \epsilon$ .

Notes: N = 381. See Table 4 for variable definitions.

\* p-value <0.05 (two-tailed tests).

\*\* p-value <0.1 (two-tailed tests).

greater impact on getting challenging assignments in comparison to access to social networks (AccessSN) alone.

Table 6 also shows that Hypothesis 7 is supported as the coefficient on MentorOD is positive (0.14) and significant at the 0.05 level. Having a mentor that opens the door to challenging assignments will increase the chance of obtaining challenging assignments. Thus, a mentor potentially plays an important role in advocating for Black professionals in obtaining challenging assignments. It can be an easier and a faster way relative to social networks as long as the right mentor is obtained. Public accounting firms are beginning to recognize and act on this knowledge as a tool for narrowing advancement gaps (Deloitte, 2021).

Among the control variables, we find that only current position (Post = 0.14) positively and significantly impacts obtaining challenging assignments (ChAssign), showing that a higher position leads to more challenging assignments obtained. Public Accounting (PA = -0.15) has a

negative and significant coefficient, indicating that the chance of obtaining challenging assignments is lower in Public Accounting relative to other industries. About 41% of the respondents are at the staff level in Public Accounting. Thus, this could be a call for public accounting firms that there may be a need to direct attention to creating paths that eventually provide challenging assignments for Black professionals.

Contrary to our expectation, the Gender coefficient is negative and not significant (-0.01). Prior studies (De Pater et al., 2010; Dickerson & Taylor, 2000; Ohlott et al., 1994) find that men are more likely to obtain challenging assignments. A possible explanation could be that our sample includes only Black professionals. A t-test<sup>1</sup> shows no evidence of a difference in the means of challenging assignments for women and men. Other control variables in the model are insignificant, indicating that they are not significant predictors of obtaining challenging assignments.

### 5. Limitations

There are limitations to our study. First, the findings may not generalize to other races since our data are limited to Black accounting professionals. Next, the survey was designed to understand various factors that influence the advancement and retention of Black accounting professionals and not our specific questions. Coupled with the fact that the respondents were anonymous, we cannot collect additional data to verify the measures in the paper. Also, considering that the respondents are mainly prior participants of a conference for Black professionals, there may be a self-selection bias of employers sending high-performing professionals and employees who like to socialize.<sup>2</sup> Lastly, the survey responses capture professionals' perceptions, so the variables used in the analyses are their subjective opinions. For example, what is considered a challenging assignment for each respondent can be different. Another example, we use the respondents' perception of

<sup>1</sup> The t-test value is 0.35 (p-value = 0.73), indicating that there is not enough evidence to reject that the means of challenging assignments for women and men are different.

<sup>2</sup> Test of normality on the dependent variable (challenging assignment - ChAssign) shows the hypothesis that the dependent variable is normal is rejected (p-value <0.05). Shapiro-Wilk test = 0.8861 (p value <0.0001) and Kolmogorow-Smirnov = 0.2381 (p value <0.01). So, we employ the Satorra-Bentler correction (Satorra & Bentler, 1994) to adjust for non-normality by adjusting the computation of standard error estimates of the test statistics presented in this paper. This adjustment is in line with SAS/STAT User's Guide, 2016 and Weiner and Craighead (2010). Since the dependent variable is self-reported, we performed common method bias (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). Harman Single Factor technique estimates the common method variance to be 13%, less than the commonly accepted threshold of 50%, suggesting that common method bias is not a problem with this dataset.



whether they consider involvement in social activities to be an important success factor (SocAct) as a proxy for their effort to access social networks. If they think it is important, we assume they will put more effort into accessing social networks. Since it is a proxy, there is a possibility that the proxy does not measure the professionals' effort accurately.

## 6. Conclusions

We find that the likelihood of a Black professional obtaining challenging assignments is positively affected by access to social networks, established social networks, and a mentor who opens doors to challenging assignments. Hence, a mentor can play an important role in promoting a professional in obtaining challenging assignments. It is potentially an easier and less time-consuming way compared to social networks if the right mentor can be obtained. Our analysis also shows that access to social networks is positively impacted by an accepting and welcoming work environment (can be facilitated by employers), mentors who introduce Black professionals to the right social networks, and professionals' view of success that include being involved in social activities with business colleagues.

Companies specifically can facilitate access to social networks and the establishment of social networks in various ways, such as by assigning powerful mentors or providing training for potential mentors on how to assist Black professionals, sponsoring less-formal events such as birthday celebrations, having work-skill training, providing opportunities for internship/co-op, and providing workshop/training on diversity issues for both Black and non-Black professionals. In line with the suggestions from [Weisenfeld and Robinson-Backmon \(2001\)](#), the impact of DEI efforts can be amplified with collaborations between companies and educational institutions, especially Historically Black Colleges and Universities (HBCUs), to better prepare Black professionals to succeed in the workplace. Similar efforts executed in the companies can also be replicated in educational institutions. For example: holding workshops/seminars on diversity issues, providing workshops on employment skills, and providing workshops on how to improve social networks within their firm. Hence, three parties may work together to improve access to social networks: employers as catalysts to facilitate the creation of an accepting and welcoming environment; mentors who introduce Black professionals to the right social networks, and professionals' view of success that includes being involved in social activities with business colleagues. Access to social networks can lead to established social networks. Both types of social networks and mentor support for Black professionals will aid in obtaining challenging assignments, increasing the chance of promotion, and eventually improving diversity at the upper-level management.

An unexpected and interesting result in our study was that the *Gender* variable was found to be insignificant in the model. Since both men and women in our sample are from a traditionally underrepresented group, the expectation for men to obtain more challenging assignments than women does not prevail. Understanding this result will guide employers in designing diversity programs. Employers focusing heavily on gender diversity to showcase diversity should recognize that such an approach may not benefit Black professionals.

The results in this study call for further research to see if the results apply to other races and to investigate any possible differences. For example, although social networks should benefit any race, the strength of social networks' contribution to obtaining challenging assignments may vary across different races. Additional research is also needed to examine whether race plays a bigger role than gender in determining challenging assignments. Further research can also examine the impact of mentoring (formal and informal) on the advancement of Black professionals, what specific roles of mentoring benefit Black professionals the most, and what type of training or enrichment activity companies can do to nurture Black professionals.

## Declaration of Competing Interest

There are no conflict of interests that we are aware of in this paper.

## Data availability

The data that has been used is confidential.

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## Appendix A. Relevant questions from survey

### A.1. Demographics

#### 1. Current Employer (*Mark only one*).

- Public Accounting
- Government
- Corporate
- Not-for-Profit
- Academia
- Other

#### 2. Current Position (*Mark only one*).

- Senior Level Management or Partner
- Management, Manager, or Senior Manager
- Staff
- Academia, Professor
- Other:

#### 3. Gender (*Mark only one*).

- Male
- Female

#### 4. Number of years with current employer (*Mark only one*).

- Less than one year
- 1–2 Yrs.
- 3–4 Yrs.
- 5–12 Yrs.
- >12 Yrs.

#### 5. Highest Degree (*Mark only one*).

- Bachelor
- MBA
- Master's in Accounting; e.g., MAcc
- Master's in Tax
- Juris Doctor
- Doctoral
- Other:

#### 6. Age (*Mark only one*).

- <25 Yrs.

- 26–35 Yrs.
- 36–45 Yrs.
- 46–60 Yrs.
- 61 yrs. or above

#### 7. CPA (Mark only one).

- Yes
- No

#### A.2. Research questions

Rate the following statements.

(Responses: Strongly agree, Agree, Neutral, Disagree, Strongly disagree) (5 levels)

- In my current work environment, I feel accepted and welcomed by my colleagues.
- Assimilating into corporate culture has been one of the greatest challenges in my current work environment.
- Coping with discrimination has been one of the greatest challenges in my current work environment.
- Belonging to the “right” social networks is the most critical factor in career advancement.
- I am often given high profile and challenging job assignments in my current work environment.
- In my current work environment, I have access to the social networks most important to my career advancement.
- I have succeeded in establishing strong social networks in the workplace.

Rank the following in terms of importance for success.

(Responses: Extremely important, Very Important, Important, Unimportant) (4 levels)

- Involvement in social activities with business colleagues
- Strong communication skills
- Strong interpersonal skills

Which of the following factors most contributed to your success in your current work environment? (Yes/No)

- Soft skills training I have received

Check all that apply to indicate the kind of support you have received from your mentor(s). (Check all that apply).

- Opened door to challenging assignments
- Introduced me to the “right” social networks

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