



THE PERSONALITY, JOB SATISFACTION AND TURNOVER INTENTIONS OF AFRICAN-AMERICAN MALE AND FEMALE ACCOUNTANTS: AN EXAMINATION OF THE HUMAN CAPITAL AND STRUCTURAL / CLASS THEORIES

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The American Institute of Certified Public Accountants has made minority recruitment a major goal. Minorities, and especially African-Americans, have not been entering the accounting profession in proportion to their numbers in either the general population or the population of college graduates. Two competing explanations have been advanced that attempt to explain this failure—human capital theory, and structural/class theory. This paper reports on the results of a survey of a sample of 445 African-American accountants that attempts to test the validity of these two theories by assessing the respondents' personality characteristics, job satisfaction and turnover intentions. The distribution of personality type for the sample of African-American accountants was found to be similar to the results of a previous study conducted on groups of Anglos and Hispanics. Additionally, the job satisfaction and turnover intention results for the sample were found to be similar to those reported in previous studies. As a result, the findings fail to support the human capital theory, and implicitly lend support to the structural/class theory. Finally, anecdotal evidence from the respondents in two open-ended questions was examined. It indicated that African-American accountants' failure to advance in the profession was perceived to be attributed to a less than total commitment to diversity and the existence of glass ceilings in many organizations.

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The economic costs and consequences of being African-American has been a recurring subject of research for over five decades in fields

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ranging from sociology to economics. Most of these studies seek to determine the causal factors which explain the differences in achievements between blacks and whites. For example, many studies in the fields of education and sociology, testing a milieu of theories, have focused on scholastic performance differences among the races. Other studies in these same disciplines, along with those grounded in the disciplines of economics and psychology, consider the barriers which may impair the performance of African-Americans¹. Very little research, however, has been conducted in the business disciplines. Specifically, there is a dearth of knowledge regarding the penetration of African-Americans and other minorities into the managerial and leadership ranks of the accounting profession. To date, the available information on accountants is gleaned from a litany of anecdotal studies published in periodicals such as *Business Week* or the *Wall Street Journal*, along with a plethora of books on the topic. These writings generally depict examples of African-Americans in business who have been unsuccessful in breaking the proverbial glass ceiling in corporate America. Empirical research is necessary to validate the findings of these anecdotal studies, and to determine the factors limiting the success of African-Americans in the accounting profession.

According to the AICPA, African-Americans comprise 8% of the 1996 accounting graduates, which is a slight increase since 1994 when only 7% of graduates were African-Americans (Elam, 1995). A decade ago, Mitchell and Flintall (1990) reported that African-Americans numbered less than 1% of the CPAs in the country or less than 3000. Additionally, other studies have found that despite gains in access to the professions, African-Americans stagnate in their progress through hierarchical structures (Smith, 1997; Nkomo & Cox, 1997).

This study examines two competing explanations for this phenomenon—human capital theory and structural/class theory, and seeks to apply a behavioral model focusing on personality factors, job satisfaction measures and attrition rates as a first step in reviewing the factors which may explain the lack of successful penetration by African-Americans into the hierarchy of the accounting profession.

Human capital theory is a supply-side explanation for the failure of minorities to attain progress in society. It holds that upward progress is a color-blind function of characteristics such as education, ability and individual preferences, and that upward mobility is not impacted by racial forces or barriers. That is, African-Americans' lack of progress can be attributed to such factors as the lack of marketable skills, inferior ability, inferior education and lack of the requisite personal characteristics

Structural/class theory provides a demand side explanation for a particular population group's status in a firm's hierarchical structure. This theory holds that minority groups, such as African-Americans and women, are segregated into the less coveted positions in organizations because of historical discriminatory processes (Jacobs, 1992; Tomaskovic-Devey, 1993). Research based on this theory has established

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