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## **African-American Accountants Then and Now: A Longitudinal Study of Factors Influencing Perceptions of the Workplace**

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### **Abstract**

This study addresses the question of whether African-American accounting professionals perceive levels of job satisfaction and other work attributes differently over time as they gain experience in accounting practice. We examine how the elements that influence job satisfaction and perceptions of the workplace have changed over time for these accounting professionals. We contend that the evolution of the workforce and work itself have set forth contemporary workplace attitudes challenging Herzberg's (1959, 1966) Two-Factor Theory. Archival and newly collected data are combined to generate a longitudinal perspective on the African-American's perception of job satisfaction and other work attributes specific to the field of accounting. The results reveal significant increases in the level of workload job stress and the overall level of job satisfaction, countered with significant decrease in professional-family conflict and discrimination applied to promotion.

Keywords: work attributes, job satisfaction, job stress, work-life balance, job discrimination, Herzberg's Two-Factor Theory

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### **I. INTRODUCTION**

As the population of the United States becomes more diverse, managers will be in need of strategies to retain employees in an ever-changing workforce. There is a proliferation of literature regarding the job satisfaction of African-American professionals in the workplace (Dole and Schroeder, 2001; Hughes and Dodge, 1997; Perry, 1993). Nonetheless, less has focused on the job satisfaction levels experienced by African-American accountants (Moyes et al., 2000) and the contribution of mentoring to job satisfaction for minority accounting professionals (Glover et al., 2001; Herbohn, 2004). Other studies have maintained a focus on the retention of minority employees in the accounting field (Pacter, 1971; Rahim and Afza, 2001).

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Many of the studies focusing on job satisfaction and retention of employees have employed cross-sectional data for analysis (Rahim and Afza, 2001; Albrecht et al., 1981; Hall et al., 2005; Moyes et al., 2000). Unique to this study, a combination of both archival data and newly collected data will be combined to generate a longitudinal perspective about contemporary influences on the African-Americans' perception of work attributes in the accounting profession. It is important to consider the evolution of attributes that influence job satisfaction and the employee to discover if and how the elements that influence perceptions of work attributes have changed over time.

The purpose of this study is to examine whether the factors that influence perceptions of the workplace for African-American accounting professionals have changed over time. First, we examine contemporary factors influencing job satisfaction to better understand work elements related to the retention of African-American accounting professionals; an important issue given organizational interest to increase representation among minority groups in the accounting field. Second, we extend Herzberg's (1959, 1966) Two-Factor Theory by examining contemporary workplace attributes influencing levels of job satisfaction.

This paper is organized as follows. First, a theoretical framework is presented, second, a summary of the literature on job satisfaction in the field of accounting. Third, the profile of the sample used in this study, fourth, hypotheses are formulated to identify whether the nature of African-Americans' perception of the workplace has evolved over time. Finally, the results section of this paper detail the findings and the discussion section integrates the findings and the literature to offer the reader insights into this unique longitudinal study.

## **II. THEORETICAL FRAMEWORK**

### **Herzberg's Two-Factor Theory**

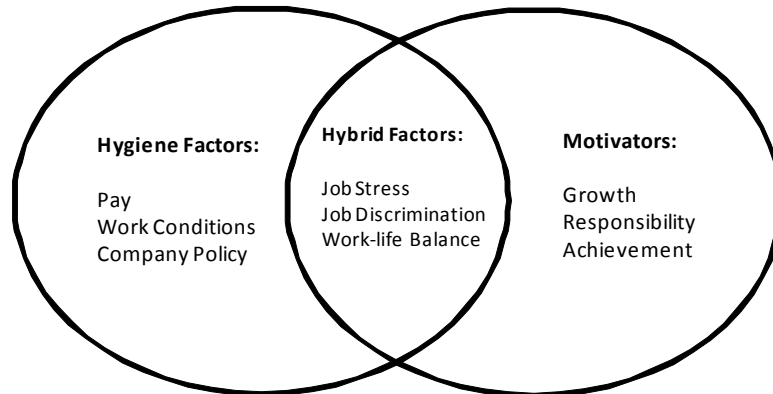
Herzberg's Two-Factor Theory of motivation and job satisfaction posits that there are intrinsic factors that relate to levels of job satisfaction while there are extrinsic factors which correlate with to dissatisfaction (Herzberg et al., 1959). Intrinsic factors which influence job satisfaction include factors such as advancement recognition, achievement and responsibility. These factors are sometimes referred to as satisfiers or motivators (Herzberg, 1966). On the other hand there are hygiene factors or dissatisfiers which include salary, personal life, work conditions and company policies (Herzberg, 1966).

Critics of Herzberg's Two-Factor theory suggest that there are several methodological issues which challenge reliability and validation of the original study in which the model was developed (House & Wigdor, 1967). Some researchers have used the original methodology of story content analysis (Hinton, 1968), while others have used methodologies such as job satisfaction and job importance surveys (Maidani, 1991; Pennings, 1970). While the theory has received much criticism, Davis and Allen (1970) suggest that this may be due to poor replication in terms of sample size. Still, all criticisms set aside, Herzberg's Two-Factor theory still remains widely used as a foundational base line for job satisfaction and motivation research (Lundberg et al, 2009; Evans and Olumide-Aluko, 2010).

### The Existence of Hybrid Factors

While the job attributes that make up Herzberg's hygiene and motivator factors are well defined in the literature, we contend that as the workforce in general and work itself has evolved since the original Herzberg study, there are certainly contemporary job attributes and attitudes which do not clearly fit into the Herzberg Two-Factor model. These contemporary job attributes include work-life balance, job discrimination and job stress. House and Wigdor (1967) support this notion in finding little support for the hygiene-motivator dichotomy. We illustrate this gray area of contemporary workplace attributes between hygiene factors and motivators in Figure 1 and refer to these attributes as *hybrid factors*.

**Figure 1**  
The existence of hybrid factors in Herzberg's Two-Factor Theory



### III. LITERATURE REVIEW

Various studies have been conducted to investigate the nature of job satisfaction and its components in addition to other work related attributes (Locke, 1976; Albrecht et al., 1981; Spector, 1985). Although specific dimensions have been confirmed by the literature, such as compensation, relationships with supervisor, relationships with co-workers and promotion opportunities; it has become evident in more recent literature that there are additional work attributes which influence an employee's perception of the workplace.

#### Job Satisfaction

Locke (1976) defined job satisfaction as satisfaction that "results from the perception that one's job fulfills or allows the fulfillment of one's important job values" (p.1307). Locke further described job satisfaction as an emotional response to several job-related values such as the work itself, compensation, promotion opportunities, working conditions and supervision (Henne and Locke, 1985).

Herzberg et al. (1959) identify several hygiene factors including policy and administration, supervision, interpersonal relations, working conditions, and salary, which have been found to be directly related to job satisfaction. In addition to these factors, Rego and Cunha (2008) suggest that organizations must be aware of how these factors effect employee and organizational health as they relate to creating positive perceptions of the work place. Past research reveals that several job satisfaction measurement scales exist to address the multiple layers of the construct (Rutherford et al., 2009).

Employee job satisfaction studies share common job satisfaction dimensions with those studies conducted specifically in the accounting field (Hall et al., 2005; Albrecht et al., 1981; Strawser et al., 1969). In addition to the job satisfaction dimensions which were discovered in some of the earlier literature which include benefits, promotion opportunities, and nature of the work (Spector, 1985, 1997, 1998; Smith et al., 1969; Worter, 2007); more recent studies have recognized that other dimensions also exist such as experience in the accounting industry (Grube et al., 2008) as well as the stage in a career (Hall et al., 2005). These studies have found that an accountant's experience in the field and career stage are positively related to an accounting professional's level of job satisfaction. Accountants with more experience, who are farther along in their careers typically reported a higher level of overall job satisfaction.

In general, it has been found that accountants who perceive themselves as having a high level of job satisfaction are very committed to their careers in the accounting industry (Hall et al., 2005; Moyes et al., 2000). Furthermore, Rahim and Afza (2001), among others, found that job satisfaction is directly related to an accountant's intent to remain in the industry until retirement. These findings form the basis for the following hypotheses:

***Hypothesis 1a:*** *The longer African-American professionals remain in the accounting career track, the higher job satisfaction they perceive.*

***Hypothesis 1b:*** *The longer African-American professionals stay in the accounting career track, the fewer career and job changes they experience.*

***Hypothesis 1c:*** *The longer African-American professionals stay in the accounting career track, the more likely they are to remain in the accounting profession.*

#### IV. HYBRID FACTORS

##### Job Stress

Job stress, also known as occupational stress are job demands placed on workers that create a negative effect on work outcome, work environment, and perceptions of job satisfaction (Hobfoll, 1988). Previous studies have identified several job stressors in the field of accounting including job quality, work relations, career progress and workload compression (Ehlen et al., 2000; Clusky and Vaux, 1997).

In the accounting industry, job stress emerged of particular interest in the mid-1980s, when the American Institute of Certified Public Accountants passed the Tax Reform Act of 1986 (Padwe, 1994). This Act discontinued the use of fiscal year-ends and began the implementation of calendar year-ends demanding tax professionals to

compress the majority of their workload into the first three months of the calendar year resulting in a great deal of stress for tax professionals (Ehlen et al., 2000).

Furthermore, the focus on job stress in the accounting field has shifted toward the combination of workload compression paired with the effects of the Sarbanes-Oxley Act (SOX, 2002). The latter introduced strict regulations including, but not limited to, adequate financial disclosure, corporate responsibility, and fraud accountability. The Sarbanes-Oxley Act created additional job stress for auditors, and audit committees by extending the duties of these audit professionals, increasing the amount of time worked, and requiring a higher level of expertise in order to complete the necessary tasks (Ward, 2009). The Sarbanes-Oxley Act is mandatory for all public accounting firms, which audit the financial statements of publicly held corporations (Devereaux and Farrell, 2002). The preceding job stress insights shape the following hypotheses.

**Hypothesis 2a:** *Today, African-American accounting professionals experience higher levels of perceived job stress than 14 years ago.*

**Hypothesis 2b:** *Today, African-American accounting professionals experience higher levels of perceived job stress due to workload than 14 years ago.*

### Job Discrimination

In the mid 1980s the literature that focused on Equal Opportunity Employment and Affirmative Action experienced a slight shift with the introduction of a new field known as diversity. Diversity encouraged firms to recruit employees from various different backgrounds in an effort to create racial and gender diversity in the workplace (Triandis et al., 1994). Moyes and Redd (2008) discovered that when employees were treated differently based on gender or race, may contribute to a lower level of job satisfaction for accounting professionals is likely. As the workplace becomes more diverse, employers are faced with the challenge of understanding different attitudes, cultural values and behavior on the job (Deluca and McDowell, 1992).

The efforts to increase workforce diversity continued throughout the 1990s when, many companies began to create diversity training programs to overcome workplace discrimination and foster creativity and innovation using diversity's multiple perspectives (Cose, 1997). To explore the influence of job discrimination, we present the following hypotheses:

**Hypothesis 3a:** *During 2009-10, African-American accounting professionals experience less job discrimination than 14 years ago.*

**Hypothesis 3b:** *During 2009-10, African-American accounting professionals experience fewer instances of being denied promotion opportunities due to discrimination than 14 years ago.*

**Hypothesis 3c:** *During 2009-10, African-American accounting professionals experience fewer instances of being denied salary increases due to discrimination than 14 years ago.*

## Work-Life Conflict

Kreiner et al. (2009) define work-life conflict as the resulting tension when work and home challenges become incompatible. Many careers including those in accounting create competing demands between work-life and family. Various studies point to work-life conflict as related to job stress, employee turnover, and low levels of job satisfaction (Kreiner, 2006; Edwards and Rothbard, 1999; Pasewark and Viator, 2006).

Edwards and Rothbard (1999) suggest that there are three forms of work-life conflict: time-based conflict, strain-based conflict, and behavior based-conflict. Of these three, strain-based conflict (causing anxiety, dissatisfaction, tension and fatigue) is of particular interest, because of its linkage to job satisfaction. These conflicts lead to a lower level of energy and a reduction of mental and physical capacity (Greenhaus and Beutell, 1985). Boyar et al. (2005) report that employees that face work-family conflict experience higher instances of turnover and employee absenteeism.

Specific to the accounting profession, Pasewark and Viator (2006) posit that job satisfaction is the most commonly studied factor in terms of work-family conflict research. Though various studies have found that work-family conflict has a negative effect on job satisfaction (Boles and Babin, 1996; Rice et al., 1992; Martins et al., 2002), this may depend on whether work interferes with family or if family is interfering with work (Pasewark and Viator., 2006). In either case, issues such as work-life conflict have become more of a concern today than ten years ago (Baldiga and Doucet, 2001). Accounting firms have begun to offer more flexible work options in order to meet the challenge of attracting and retaining qualified accounting professionals. This suggests that there is a growing need for flexible work options as these work-life concerns become more critical to the accounting profession, leading to the final hypothesis:

***Hypothesis 4:** For African-American accounting professionals, maintaining a balance between professional life and family life is a bigger challenge today than it was 14 years ago.*

## V. METHODOLOGY

### Sample

The sample is based on a mailing list of 630 accounting professionals who had graduated with a Bachelor's degree in Accounting from a Historically Black College or University (HBCU). The survey instrument (see next section) was mailed to all 630 accounting graduates in two waves, during the fall of 1995 and in the spring of 1996. The respondents from these mailings are referred to as the 1995-96 Sample for the purpose of this study. Fourteen years later the same questionnaire was mailed to the original 1995-96 respondents during the 2008-09 academic year, referred as the 2008-09 Sample.

### Survey Instrument

This study uses a survey instrument that examines the levels of job satisfaction, the degree of job stress, the extent of perceived job discrimination, and work-life balance. The survey instrument was designed to measure the perceptions of the

African-American accounting professionals in the above-stated areas. The survey instrument was developed based on prior studies by Spector (1985, 1997, 1998) and through meetings with African-American practitioners and academics. The questionnaire consisted of 53 questions and approximately one-third represented demographic questions. The remaining questions focused on job satisfaction, job stress, job discrimination, and sexual harassment.

As Graves (1997) emphasized, African-American women face both racism and sexism in the workplace. This was taken into consideration during the design phase of the survey instrument due to the substantial increase in African-American females entering the profession beginning in the early 1980s. Thus, questions related to sexual harassment were also included on the questionnaire.

The last eight questions in the questionnaire were more personal in nature and listed as optional. These questions addressed the place of residence when the respondent was a child, primary caretaker(s) during childhood, and financial information. Bauman (1998) noted that “conditions in a person’s family of origin have a large impact on his or her social position later in life.” In his study examining the effect of family background on educational attainment, Bauman (1998) also found several significant factors which included: level of parental education, the respondent being raised by individuals other than their natural parents, and urban or rural residence during childhood. Approximately 80 per cent of the respondents elected to answer the optional questions. At the end of the questionnaire, space was provided for the respondents to write any additional comments pertaining to job satisfaction, job stress, job discrimination, and sexual harassment. About 50 per cent of the respondents provided additional comments.

The variables in the study were measured by several different types of questions on the survey instrument. The questionnaire included the following types of questions: “yes” or “no” responses, multiple choice, fill-ins, 6-point Likert scale, and one open-ended question. The format of the questionnaire incorporates suggestions by Kidder and Judd (1986) on special techniques for obtaining information of a sensitive nature. These techniques included, for example, embedding a threatening behavioral question in a connected sequence of questions.

The questionnaire was pilot tested for comprehensiveness and correctness in an upper-level accounting course at the HBCU. The class consisted of 20 African-American students majoring in Accounting. After a review of the test instrument by approximately 15 minority accounting faculty members and administrators from several universities, additional adjustments and changes were made to the questionnaire.

### **Longitudinal Data Capture**

During the 1995-96 academic year, two mass mailings of 630 questionnaires were sent to HBCU accounting graduates (the 1995-96 Sample). A total of 237 usable completed questionnaires were received, representing a 37.6 per cent response rate. Twenty-four questionnaires were returned by sole practitioners were eliminated given this study focused on accounting professionals working for an employer, reducing the response rate to 213.

To offer a longitudinal perspective, the original questionnaire was sent in two mass mailings to 383 of the original 1995-1996 respondents during the 2008-09 academic year. Twenty-five usable completed job-satisfaction questionnaires (the



2008-09 Sample) were received, and none of the respondents were sole practitioners. The response rate was 6.5 per cent for the 2008-09 Sample. The 2008-09 Sample had a lower response rate due to many reasons including: death, name change from marriage or divorce, retirement, changing profession from accounting to non-accounting, joined military service, moved from old residences and old university affiliations to new ones, etc.

The test of non-response bias was performed to determine if the responses were representative of the total population. This test, for which late respondents' proxy for non-response (Oppenheim 1992), compares the results of the two mailings for the 1995-96 Sample and the results of the two mailings for the 2008-09 Sample. Hotellings  $T^2$  was used to test the equality of the multivariate means of the two mailings of the 1995-96 Sample and for the 2008-09 Sample. The results show no significant differences between early and late respondents for the 1995-96 Sample and for the 2008-09 Sample.

### **Data Analysis**

To conduct the data analysis, we use paired t-tests to compare the 1995-96 Group of 20 respondents selected from the 1995-96 Sample and the 2008-09 Group of 20 respondents selected from the 2008-09 Sample. Six demographic factors were used to match the 20 respondents comprising the 1995-96 Group with the other 20 respondents comprising the 2008-09 Group. The six factors used to create the matched pairs were: (1) birth year; (2) graduation year; (3) type of childhood residence: suburban, rural and urban; (4) gender; (5) scholarship funding; and (6) the type of caretakers who raised the respondents, such as: grandparents, mothers, or both parents. These six factors were selected because they reflect circumstances which would not change over the 14-year period of time. These factors represent the most common traits and characteristics for selecting specific respondents from the 1995-96 Sample and from the 2008-09 Sample.

Using the six demographic factors, 20 respondents from 1995-96 Sample were matched with 20 respondents from the 2008-09 Sample. The paired samples t-test was used to determine if significant differences exist between the two groups for each variable of interest in the questionnaire. The results are detailed in Table 1.

**Table 1**  
**Differences in job satisfaction factors over a 14-year period (n=20)**

Hypotheses	95-96 Group mean (SD)	08-09 Group mean (SD)	Mean difference (SD)	t statistic	p value
H1a. Job satisfaction	1.67 (.48)	2 (.45)	+.333 (.66)	+2.32	0.03**
H1b. Number of accounting jobs held	3.90 (2.30)	1.52 (1.07)	-2.38 (2.58)	-4.23	0.00*
H1c. Number of career changes	4.29 (7.09)	.142 (.38)	-4.14 (7.17)	-1.53	0.18
H2a. Job stress	1.90 (.70)	2.00 (.78)	+.095 (.77)	+.57	0.58
H2b. Job stress – workload	1.71 (.46)	1.90 (.30)	+1.90 (.40)	+2.17	0.04**
H3a. Discrimination	0.38 (.50)	.286 (.46)	-.095 (.54)	-0.81	0.43
H3b. Discrimination- - promotion denial	0.19 (.40)	.001 (.00)	-.190 (.40)	-2.17	0.04**
H3c. Discrimination- - salary increase	0.10 (.30)	.049 (.22)	-.048 (.22)	-1.00	0.33
H4. Profession/family conflict	0.62 (.50)	.334 (.48)	-.285 (.64)	-2.03	0.06***

Level of significance: \* < .01, \*\* < .05 and \*\*\* < .1

## VI. RESULTS

The results are used to determine (1) how the length of time in the accounting career track influences job satisfaction, as well as intent to remain in the profession and number of job changes, (2) how the overall level of job stress has changed over the 14-year period, (3) how discrimination is perceived in terms of promotions and salary increases, and (4) to what degree work-life balance has changed for the African-American accountants over time. Table 1 reports the findings for this study by identifying five significant results as follows.

A significant difference ( $t=2.32$ ,  $p=.03$ ) is found with overall level of job satisfaction between the 1995-96 and the 2008-09 Group (H1a). The results suggest that the level of job satisfaction of the African-American accounting professionals has increased significantly over the past 14 years. Similarly there is a significant reduction ( $t=-4.23$ ,  $p=.00$ ) in the number of accounting job changes from 1995-96 to 2008-09. African-American accounting professionals are less likely to change jobs in 2008-09 than 14 years ago.

There is a significant increase ( $t=2.17$ ,  $p=.04$ ) in the perceived level of job stress caused by workload between the two groups (H2b). The t-test results suggest that the level of job stress caused by workload has increased slightly over the past 14 years.

A significant difference ( $t=-2.17$ ,  $p=.04$ ) was found in the perceived overall level of discrimination caused by the denial of promotions between the 1995-96 Group and

the 2008-09 Group (H3b). The overall level of job discrimination perceived by African-American accountants has significantly decreased from not receiving promotions.

Finally, a significant increase ( $t=-2.03$ ,  $p=.06$ ) exists in the degree that the work-life balance poses challenges for African-American accounting professionals. According to the results, the conflict between professional career and family life for African-American accountants has substantially increased over the 14 years period.

## **VII. DISCUSSION**

This 14-year longitudinal study examines matched-pair data from a group of African-American accounting professionals. The results provide insight into how factors influencing perceptions of the work place evolve over time for minority accounting professionals such that it is not only the work or tasks alone which influence perception of fulfillment or enjoyment to employees (Snipes et al., 2005). Influencing the results are the national economy in terms of (1) significant reduction in the number of job changes, (2) slight decrease in the number of career changes, and (3) significant increase in job stress caused by workload.

This study makes a contribution to the literature of the field in three ways. First, we examine factors that contribute to job satisfaction from a longitudinal standpoint using a match-paired sample. Second, we conducted this study using African-American accounting professionals. These professionals have been the subject of only a few job satisfaction studies, despite an ever-increasing representation of this minority group in the accounting profession. Finally, we introduce workplace attributes which could potentially extend Herzberg's Two-Factor model to include some contemporary workplace attributes may be hybrid in nature.

### **Job Satisfaction and Discrimination**

This study is of importance because major accounting firms strive to achieve a diverse workforce. Historically Black Colleges and Universities (HBCU) have expanded accounting programs to attract minority students to the profession and support has been put in place for this underrepresented group by both organizations in the field as well as educational institutions. This support includes the Ph.D. Project and programs offered by the National Association of Black Accountants (Hammond, 2002). These supportive organizations may have contributed to the significant increase in the level of job satisfaction of African-Americans working as accounting professionals.

As a result of recognizing the importance of training and development of minority employees to promote workforce diversity, a number of organizations actively promote the inclusion of multiple cultures in an effort to support diversity. Starting in the 1990s, initiatives have encouraged "hiring, promoting, and retaining individuals of ethnically, racially, and gender diverse backgrounds" (Kossek and Zonia, 1993, p.61). Organizations implement diversity training programs which require periodic employee participation. By 1994, more than half of the organizations in the United States were offering diversity training of some type (Roberson and Park., 2004). These training programs became very important to the organization's success in recruiting and maintaining a diverse workforce. The programs aim at raising awareness of racial, ethnic, and cultural differences among employees (Gutierrez et al.,

2000); because these are skills are needed by any manager wishing to successfully oversee the changing aspects of the workplace. However, in order for these training initiatives to triumph, programs have to be carefully designed to change or improve the beliefs, attitudes and behaviors of the employees and managers. This study shows that the overall level of job satisfaction of African-American accountants has increased significantly over the past 14 years. Over this same period, the perceived and significant overall level of discrimination in terms of promotion denial has decreased slightly. The above diversity initiatives may have contributed to the increased job satisfaction and the decreased job discrimination.

### **Workload Stress and Work-life Balance**

Over the years as many accounting professionals have looked to achieve balance between work schedules and personal life, many accounting firms have implemented different types of flexible work arrangements in order to make achieving work-life balance more attainable. According to Baldiga and Doucet (2001), many firms offer programs such as flex-time, part-time hours and the option to work from home. They further speculate that accounting is a field that presents increasing demands for accountants, despite improvements in technology and flexible work options. Flexible work options have become so essential to the accounting field, that many accounting firms have offered flexible work arrangements as a standard employee benefit or as part of the compensation package (Pasewark and Viator, 2006). This is because in many different careers, accounting as well as others, it has become recognized that an imbalance in work-life and home-life in the long run produces fatigue, job stress, and frustration, which can interfere with roles in both home-life and work-life (Edwards and Rothbard, 1999).

This study shows that workload significantly increases job stress for African-American accountants. This study also reveals that work-life conflict has significantly become more of a challenge today than it was 14 years ago. Both results seem to be closely related as job stress due to workload can certainly be related to a poor work-life balance. The increase in stress due to workload may be due to the nature of the work in the accounting field, as there is always more work to be completed, deadlines to meet and additional clients to accommodate (Baldiga and Doucet, 2001). These, in addition to a very dynamic economy and the rapid evolution of technology, pose challenges to those professionals working in the Accounting.

Many studies in the past have revealed that factors that are closely related to job stress in the accounting profession include government regulations for disclosure and workload compression during tax season (Ward, 2009; Devereaux and Farrell, 2002). Both circumstances cannot only increase the workload of accountants but may also increase the number of hours needed to accomplish the required tasks. The results of this study also suggest that workloads cause more job stress.

## **VIII. CONCLUSIONS**

Job stress, work-place discrimination and work-life balance are three attributes that should be examined closely, when considering the factors that influence perceptions of the workplace. These dimensions have not typically been included in traditional models of job satisfaction in prior studies, specifically those which examined Herzberg's Two-Factor Theory. However, it has become evident that when

examining work attributes such as job satisfaction over time, these characteristics become important determinants of an African-American accounting professional's perception of the workplace.

This study is not without limitations. The sample size for this study (n=20) is relatively small due to the longitudinal nature of the data collection. Confounding an unknown non-response rate are complications in reaching the 2008 sample such as female respondents getting married and therefore may elect not to use their maiden name, others may have left the accounting profession, and so on. Nonetheless, we are confident this study makes an important contribution to the literature on minority job satisfaction, because it has addressed the phenomenon over time. While many studies in the past have examined the various dimensions of job satisfaction, there are none that specifically address the job satisfaction of African-American accounting professionals over time. Representation in this particular industry is extremely low given African Americans comprised just 1 per cent of all Certified Public Accountants (CPAs) employed by public accounting firms in 2004 (Ross and Traub, 2008). By closely examining this group of African-American accounting professionals, we hope to create interest in this group, as the number of African-American accounting graduates slowly increases.

From the results of this study, the overall level of job satisfaction perceived by African-American accountants increased significantly over the 14-year period. During this period, the number of job changes decreased significantly. The number of career changes by African-American accountants has not changed significantly. Evidently, African-American accountants tend to remain longer in the accounting profession.

Over the 14-year period, African-American accountants perceived no significant reduction in the overall level of general discrimination, although they experienced a significant increase in job discrimination caused by the denial of promotions. Related to denying promotions, not receiving salary increases produced a slightly noticeable but not significant decrease in job discrimination. Finally, African-American accountants perceived a significant increase in the conflict between professional careers and family life.

In summary, no significant change in the level of work-place discrimination experienced by African-American accounting professionals is balanced with a significant increase in the overall level of job satisfaction for these professionals. In other words, African-American accountants tended to remain in the accounting profession slightly more during the 2000s than the 1990s, as evident by the significant reduction in job changes and the non-significant change in career.

Future research should examine changes in job satisfaction over time for African-American professionals outside of the accounting industry in addition to examining the job satisfaction of minority professionals from other underrepresented groups. In addition, future studies might investigate additional hybrid factors influencing perceptions of the workplace. These types of studies allow managers and researchers to become more aware of the factors that influence job satisfaction for members of minority groups, particularly when these studies are conducted longitudinally to capture both the evolution of the factors that influence job satisfaction as well as the evolution of the workforce itself.

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