How to Be a Successful Mentor

Managing Challenges, Avoiding Pitfalls, and Recognizing Benefits

By Ralph E. Viator, Derek Dalton, and Nancy Harp

In recent years, public accounting firms and other organizations have recognized that mentoring junior-level accountants promotes long-term growth and success. As a result, most firms encourage experienced personnel to engage in mentoring activities. Many organizations use highly structured, formal programs to facilitate the mentoring process and match potential mentors with potential protégés. CPAs who have been asked to serve as formally assigned mentors or are considering informally mentoring lower-level employees should ask themselves whether they are aware of the potential challenges and pitfalls of mentoring and, more importantly, whether they know how to navigate around them. The discussion below identifies the roles that mentors perform, offers specific suggestions for managing mentoring challenges and avoiding mentoring pitfalls, and explores the personal benefits that CPAs can enjoy by becoming true mentors.

Being a True Mentor

True mentors provide their protégés with both career support and social support. Individuals who decide to become mentors can provide career support by assigning protégés challenging tasks and then coaching them during those tasks. Furthermore, when protégés are ready for advancement, mentors can help them develop relationships with higher ranking personnel; at the same time, they can shield protégés from organizational politics and provide them with insight into organizational changes.

True mentors can provide social support for their protégés through open and candid conversations about goals and career aspirations, fears and anxieties, and potential work-family conflicts. By providing acceptance and confirmation, mentors enable protégés to take risks and venture onto new paths. Social support also includes providing assurance to protégés that mentors will support them even if they make mistakes. In essence, a true mentor serves as a confidant, friend, and trusted advisor.

Challenges of Mentoring

Numerous challenges can arise during the mentoring process that might result from differences between mentors and protégés. The following sections examine some of these potential issues.

Gender differences. In the case of female protégés, mentors can provide unique guidance and support in many ways, including promoting women’s success and advancement within the organization, facilitating women’s connections to informal networks, increasing female protégés’ exposure to top clients and high-profile engagements, and reassuring them that they can advance within the organization and the profession. Such reassurance is not trivial, given that women represent only 21% of all partners in public accounting firms (2011 Trends in the Supply of Accounting Graduates and the...
CPAs should keep in mind that sometimes mentoring relationships differently. But open, supportive personal relationships can be intrinsically satisfying to both a protégé and a mentor, regardless of the protégé’s career aspirations (Joyce K. Fletcher and Belle Rose Ragins, “Stone Center Relational Cultural Theory: A Window on Relational Mentoring,” The Handbook of Mentoring at Work: Theory, Research, and Practice, Sage Publications, 2007).

Racial diversity. The workforce in the United States is becoming more diverse. In 2000, ethnic minorities (primarily African Americans, Hispanics, and Asian Americans) represented 29% of the workforce and 19% of all professional positions.

Career advancement is not the only possible outcome of a successful mentoring relationship, however; mentoring can also lead to strong personal relationships that provide protégés with much-needed social support.

By 2010, however, those percentages increased, and ethnic minorities constituted 35% of the workforce and 25% of all professional positions (“Job Patterns for Minorities and Women in Private Industry,” U.S. Equal Employment Opportunity Commission, http://eeoc.gov/eeoc/statistics/employment/jobpat-eeo1/). Furthermore, ethnic minorities accounted for 21% of all employees in public accounting firms (3% African American, 4% Hispanic, 11% Asian American, and 3% other) but only 6% of all public accounting partners in 2010 (AICPA 2011).

The growth of ethnic minorities as a percentage of the U.S. workforce provides senior employees with the opportunity to enhance diversity in the workplace by mentoring ethnic-minority protégés. Because white professionals currently hold the vast majority of senior-level positions (partners, senior executives, and managers), they can provide ethnic minorities with substantive career support by providing challenging assignments, coaching protégés through assignments, sponsoring protégés for promotions, and providing exposure and visibility to protégés—as well as protection from organizational politics. Yet, one specific question lingers: can senior-level white professionals provide ethnic minorities with the necessary social support?

People of color often develop two complementary networks: one set of relationships with Whites who may provide access to resources and opportunities and another set of relationships with people of color who provide psychosocial and emotional support. Whites, on the other hand, don’t have to include people who are racially different from them within their networks. … For people of color, same-race and interracial mentoring serve very different purposes. (Stacy Blake-Beard, Audrey Murrell, and David A. Thomas, “Unfinished Business: The Impact of Race on Understanding Mentoring Relationships,” The Handbook of Mentoring at Work: Theory, Research, and Practice, Sage Publications, 2007)

Given this insight, encouraging ethnic minority professionals to develop relationships with multiple mentors is reasonable advice. CPAs can encourage ethnic-minority protégés to stay in touch with same-race mentors at other office locations or at their own organizational level. Some accounting firms specifically encourage the development of these connections internally through firm-organized groups. For example, PricewaterhouseCoopers’ groups are known as “Minority Circles” and Deloitte’s groups are known as “Business Resource Groups” (BRG), such as the “Hispanic/Latina(o) Employee Network & Allies BRG.” If a firm does not have internal organized groups, CPAs can encourage minority protégés to join national support groups, such as the National Association of Black Accountants, the Association of Latino Professionals in Finance and Accounting, and Ascend (Pan-Asian Leaders). Encouraging ethnic minorities to join firm-specific or national support groups is a good human resources practice,
and it demonstrates a sincere interest in employees’ professional development.

**Work-family conflicts.** It’s easy to promote the concept of work-family balance, but it’s difficult to actually find that balance. Most professionals want a job that they find both interesting and challenging, as well as time to enjoy with friends and family. Talented and well-educated individuals are attracted to the accounting profession because of career opportunities, financial rewards, and the personal satisfaction derived from meaningful work; however, young accounting professionals often quickly discover that obtaining these goals requires working long days, spending weekends completing assignments, traveling to client locations, attending training seminars, and studying emerging issues. All of these activities require spending time away from family and friends.

Each protégé is likely to respond differently to these demands. Some might question whether the time commitment is worth it; others might find satisfaction from challenging projects, regardless of the time spent on them. CPA mentors should recognize that their values might differ from protégés’ values regarding the relative importance of work versus personal time. In addition, CPAs should ask themselves some basic questions regarding work-family issues.

First, is a protégé’s family role similar to or different from a mentor’s own family role? Protégés will likely differ in their responsibility concerning child-rearing tasks, household maintenance, and time spent with extended family. Perhaps career advancement is one of the mentor’s top goals, but it might not be of paramount importance to some protégés. Mentors must ask themselves whether they can provide guidance that recognizes the differences, as well as the similarities, between their own career aspirations and their protégés’ aspirations. Mentors should identify advice that they can give protégés who want to succeed at the firm or company, but who also have a strong desire to protect time spent with family and friends.

Second, mentors must determine whether they are willing to share personal experiences related to work-family conflict with protégés. For example, mentors must ask themselves whether they are willing to reveal how they handled specific conflicts and the consequences of their actions. Third, mentors must acknowledge whether they are willing to help protégés identify their personal values and recognize the importance of those values. Perhaps a protégé wants to focus on succeeding with the firm or company; a true mentor can help this protégé understand both the positive and negative consequences of those values. Alternatively, a protégé might value time spent with friends more than time spent at the office. Once again, a true mentor can help the protégé understand the potential consequences of those values.

**Avoiding Pitfalls**

Challenges don’t only occur as a result of disparate qualities in a mentor-protégé relationship. Sometimes, obstacles can arise from a protégé’s poor performance or lack of independence. The following sections discuss several pitfalls that CPAs might encounter during the mentoring process.

**Protégé performance problems: technical and interpersonal skills.** Unfortunately, not all protégés will meet their stated career goals. Some protégés lack technical skills that cannot be acquired through additional training or coaching. Others lack the interpersonal skills needed to interact effectively with team members, client personnel, or top management. Thus, when serving as mentors, CPAs should critically assess protégés’ stated career goals against their personal strengths and weaknesses. A change in career goals is sometimes the best solution, and a true mentor can guide protégés through those changes. For example, an accounting protégé who has an outstanding personality but weak analytical skills might blossom by working in human resources, running professional training programs, or even recruiting other young professionals to the organization.

**Protégé performance problems: willingness to learn.** One of the most valuable traits that potential protégés can possess is a willingness to learn. Talented young professional accountants sometimes appear uneager to learn new skills, tackle new projects, or initiate new ways of getting the job done. Perhaps these employees simply need a mentor who is willing to tell it to them straight by describing other employees who failed to demonstrate on-the-job learning and, subsequently, did not receive expected promotions or pay raises. To avoid mentoring protégés who lack a willingness to learn, CPAs should observe whether potential protégés respond positively to recommendations encouraging the development of new skills.

**Bad reflection.** A real risk in mentoring junior-level accountants is that they might ultimately underperform or fail to meet the organization’s expectations. Although this failure may be attributed strictly to a protégé’s lack of technical skills, the negative outcomes could become associated with their mentors. Such associations, while certainly unfair, are a reality that potential mentors must acknowledge and address. Thus, CPAs should exercise careful judgment when evaluating potential protégés’ current and future performance.

**Self-destructive behavior.** In a world filled with a variety of opportunities and temptations, some protégés engage in self-

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**ADDITIONAL READING**


detrimental behavior, such as alcohol or drug abuse, or have harmful personal relationships. Often, it is difficult to distinguish protégés who handle themselves well at social gatherings from those who eventually overindulge in alcohol and embarrass themselves. To minimize the odds of encountering such problems, CPAs should carefully evaluate protégés’ potential for self-destructive behavior. They should avoid glossing over the issue with excuses such as, “Oh, he’s just having fun.” Instead, mentors should have candid conversations with protégés, informing them of the potential consequences of their actions and, perhaps, including examples of other employees who drank excessively at social gatherings and developed bad reputations within the organization.

Too reliant or time-consuming. True mentoring implies that CPAs will eventually release protégés to function independently; however, some protégés have trouble finishing tasks by themselves and continue to rely unnecessarily on their mentors. In these circumstances, mentors must be prepared to have candid conversations with their protégés. CPAs should explain that protégés are expected to demonstrate more self-reliance when solving problems in order to advance in the organization.

Benefits of Mentoring

Given the substantial commitment required to be a true mentor, why would any professional accountant willingly mentor others? The reason is simple: serving as a true mentor can offer significant personal benefits to CPAs.

Improved job performance. CPAs who currently supervise young accountants should decide whether they perceive themselves as the accountants’ supervisor, mentor, or both. By recognizing that part of their job includes mentoring protégés, CPAs can view the time spent developing protégés’ talents as an investment rather than an expense. CPAs can develop protégés’ talents by assigning them challenging tasks and coaching them as they perform those tasks. As protégés develop new skills, their mentors will eventually be able to turn more work over to them and focus on other issues, such as client relations and engagement planning. In the long term, devoting time to mentoring protégés can improve a mentor’s job performance as well.

Recognition by others. As protégés become more competent and reliable, mentors will be seen as someone who can get the job done. A protégé’s success can reflect positively on a mentor, earning additional respect from higher ranking managers or partners.

Loyal support base. True mentoring relationships take time to develop, but once a commitment is established and protégés have demonstrated on-the-job competency, a personal bond generally develops between the mentor and the protégé. This bond is extremely valuable, and mentors often discover that protégés will become some of the mentor’s most loyal supporters, providing assistance when difficult situations arise.

Potential clients. Strong connections with protégés who eventually leave the organization can provide CPAs with excellent future networking and business opportunities. For example, a protégé might eventually work at a company that a CPA’s firm is targeting as a potential client. If protégés communicate a positive view of their mentor wherever they go, then the CPA’s firm is more likely to develop positive relationships with individuals outside of her own firm or company.

Intrinsically rewarding. Mentors often describe the satisfaction they receive from passing along their insights and wisdom. As CPAs assume additional responsibilities, whether in public accounting, industry, or government, they acquire unique perspectives on organizational operations and real-world decision making. Such insights are extremely valuable and, at the same time, unavailable in training seminars or professional textbooks. By purposefully mentoring junior-level accountants, mentors have the opportunity to pass along their knowledge, as well as guidance that they acquired from their own former mentors.

Rejuvenating experiences. Historically, mentors tend to identify and select protégés who appear to be younger versions of themselves. When evaluating potential protégés, CPAs might recognize a passion and motivation that they possessed when they first entered the profession. Perhaps they might see someone who has potential, but simply lacks the guidance and advice that they needed when they began their careers. By connecting with potential protégés, CPAs can literally reconnect with their younger selves and feel rejuvenated.

Additional Advice

True mentors provide protégés with social support in addition to career support. Successful mentoring requires an understanding of how to navigate the challenges posed by mentor-protégé differences, with respect to gender, ethnicity, work-family conflict, and career aspirations. Mentors must learn how to avoid pitfalls by critically evaluating protégés. The benefits of mentoring can outweigh the costs, but CPAs considering mentoring should keep in mind that the benefits are sometimes intrinsic (such as the personal satisfaction obtained from helping protégés align their abilities with their goals) rather than extrinsic (the financial rewards that can accrue when protégés assume positions of responsibility and enable mentors to expand their practices or businesses).

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