

**THE RELATION BETWEEN PERCEIVED TREATMENT DISCRIMINATION AND  
JOB SATISFACTION AMONG AFRICAN-AMERICAN ACCOUNTING  
PROFESSIONALS**

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**ABSTRACT**

This study examines the relation between perceived treatment discrimination and level of job satisfaction among African-American accounting professionals. Results of a survey of accounting graduates of a Historically and Predominately Black University (HPBU) suggest a significant relation between these factors. Unstructured interviews with African-American partners and managers in major accounting firms further support this finding. We conclude that although the profession actively recruits African-Americans, once inside the firm there continues to be diversity issues that need to be addressed. Not unexpectedly, survey results indicate that the majority of respondents who are most dissatisfied do not intend to remain in the profession.

Evidence from the study also suggests a positive relation between percentage of African-Americans in the firm and job satisfaction. In addition, written comments from respondents and interviews with African-American practitioners indicate that ethnicity remains an issue in the workplace. Accounting firms are attempting to address this issue through mentoring and diversity training.

**Key Words:** Job Satisfaction, Discrimination, African-Americans and Retention