

A Study of Mentor-Protégé Relationships in Large Public Accounting Firms

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Studies of organizational behavior indicate that employees who have a mentor feel more integrated into their organization and have a better chance of being promoted.¹ A mentor is generally an older, more experienced employee who advises, counsels, and supports the career development of younger, less experienced employees (referred to as protégés).² Mentors interpret organizational rules, suggest alternative courses of action, and inform protégés of firm politics.

Dirsmith and Covaleski³ interviewed over 100 public accountants from all organizational positions (partner, manager, and staff) and concluded that mentoring exists in public accounting and is a "nonformal" communication process. The authors classified mentoring as "nonformal" because it occurs outside of the organization's formal communication system, yet is not completely spontaneous or casual.⁴ On the contrary, mentoring generally begins only after the mentor and protégé have had time to observe each other and decide whether or not to pursue the relationship.

Dirsmith and Covaleski⁵ found that mentoring provides public accounting firms with a process for developing personnel who understand the complexities of public accounting and integrate into the firm's culture. This finding agrees with other studies of mentoring which indicated that mentoring serves to educate less experienced employees and promotes the adoption of organizational values and professional behavior.⁶

The Dirsmith and Covaleski⁷ study was an important contribution to our understanding of mentoring in public accounting. However, the study did not collect quantitative data on the frequency of mentoring relationships in public accounting, nor did the study examine

whether the frequency of mentoring relationships differs for certain employee categories, such as employee organizational level and employee gender. There is some circumstantial evidence which suggests that the rate of mentoring may differ across employee categories. We have attempted to address these issues.

In regards to employee organizational level, most of the managers interviewed by Dirsmith and Covaleski⁸ reported having a mentor, but some lower level staff indicated they did not. Staff members without a mentor described themselves as not feeling fully

The authors acknowledge the helpful comments of Jerry Strawser and Belle Ragins on earlier versions of this paper.

¹For a review, see K. E. Kram, "Phases of the Mentoring Relationship," *Academy of Management Journal* (December 1983), pp. 608-625; T. A. Scandura, "Mentorship and Career Mobility: An Empirical Investigation," *Journal of Organizational Behavior* (in press, 1991).

²K. E. Kram, *Mentoring at Work* (Scott, Foresman, & Co., 1985).

³M. W. Dirsmith and M. A. Covaleski, "Informal Communications, Nonformal Communications and Mentoring in Public Accounting Firms," *Accounting, Organizations and Society* (Vol. 10, No. 2, 1985), pp. 149-169.

⁴It is possible for organizations to establish "formal" mentoring programs, where the organization's bureaucratic structure "pairs up" mentors and protégés. Such a "formal" system would be part of the bureaucratic structure and would probably generate mentor-protégé relationships which are quite different than the ones examined in this paper. This paper limits its study to "nonformal" mentoring relationships and the potential benefits of that system.

⁵Op. cit.

⁶D. M. Hunt and C. Michael, "Mentorship: A Career Training and Development Tool," *Academy of Management Review* (July 1983), pp. 475-485.

⁷Op. cit.

⁸Op. cit., p. 165.

integrated into the firm. On the other hand, staff members who reported having a mentor tended to indicate feeling more in-tune with the firm's way of thinking and doing, more nurtured and supported during the promotion process, and more aware of firm politics. This suggests that while employees at higher organizational levels may have a higher frequency of mentoring relationships, mentoring may be particularly beneficial to new employees who are still finding their way around the firm and the profession.

Pillsbury et al.⁹ raised the issue that the lack of a mentor may be one reason why women in public accounting have not progressed as well as men. The authors suggested that if women are to improve their upward mobility in public accounting firms, they must learn the importance of participating in professional organizations and office activities, and realize the need to develop a relationship with a successful mentor. Although no study has provided any evidence that men in public accounting are more likely than women to have a mentor, Ragins and Cotton¹⁰ found in non-accounting organizational settings that women, more so than men, are likely to experience barriers in developing and maintaining mentoring relationships. Our study investigates whether women in public accounting are as likely as men to have a mentor.

A proposed benefit of mentoring is that it serves to integrate employees into the firm and improve their chances of being promoted.¹¹ Therefore, this study also examines whether there is an association between having a mentor and intentions to stay with the firm. More specifically, the study investigates whether certain mentoring activities previously reported in the management literature are associated with employee intentions to stay with the firm.

In the following section, the paper describes the different types of mentor-protege relationships and the activities associated with mentoring. The paper then reviews the survey instrument used to collect data on public accounting mentoring and presents the results of data analysis.

PRIOR STUDIES OF MENTORING

Fairhurst¹² suggested that mentoring relationships are generally more intense, hierarchical, parental, and of longer duration than other interpersonal relationships formed by employees in an organization. Other authors¹³ have described mentor-protege relationships by placing them along a continuum. At one end of the continuum are very intense, paternalistic relationships; at the other end of the continuum are very weak mentoring relationships, where the mentor is simply a peer pal or "helper." In the middle of the continuum are mentor-protege relationships where the mentor is more of a "sponsor." Dirsmith and Covaleski's¹⁴ description of public accounting mentoring falls along a very similar continuum. The authors concluded that partners in large public accounting firms provide very strong paternalistic mentoring of managers, managers act as "sponsors" for seniors, and seniors serve as "guides" for lower level staff.

In addition to describing the type of relationships formed between mentors and proteges, organizational behavior studies have also examined mentorship activities. Based on open-ended interviews with mentors and proteges, several studies¹⁵ found that mentors

⁹C. Pillsbury, L. Capozzoli, and A. Ciampa, "A Synthesis of Research Studies Regarding the Upward Mobility of Women in Public Accounting," *Accounting Horizons* (March 1989), pp. 63-70.

¹⁰B. R. Ragins and J. E. Cotton, "Easier Said Than Done: Gender Differences in Perceived Barriers to Gaining a Mentor," *Academy of Management Journal* (in press, 1991).

¹¹G. R. Roche, "Much ado about Mentors," *Harvard Business Review* (January/February 1979), pp. 14-24.

¹²G. T. Fairhurst, "Male-Female Communication on the Job: Literature Review and Commentary," *Communication Yearbook* (Sage 1985).

¹³For a review see K. E. Kram and L. A. Isabella, "Mentoring Alternatives: The Role of Peer Relationships in Career Development," *Academy of Management Journal* (March 1985), pp. 110-132; E. C. Shapiro, F. P. Haseltine, and M. P. Rowe, "Moving Up: Role Models, Mentors and the Patron System," *Sloan Management Review* (Spring 1978), pp. 51-58.

¹⁴Op. cit., p. 158.

¹⁵See R. J. Burke, "Mentors in Organizations," *Group and Organization Studies* (September 1984), pp. 353-372; Kram, op. cit.; Kram and Isabella, op. cit.; Roche, op. cit.

provide three functions: a "coaching" function (where the mentor counsels the protege on how to pursue and develop his/her career), a "social support" function (where the mentor serves as a confidant and friend), and a "role modeling" function (where the protege learns appropriate behavior by simply observing the mentor's conduct).

Using quantitative data collection techniques, other studies¹⁶ confirmed that these three functions define what mentors do for proteges. These studies all found evidence that mentorship includes "coaching" and "social support" activities; only Burke¹⁷ and Scandura¹⁸ found evidence that mentorship also includes acting as a "role model." In addition to asking about mentoring in general, our study attempted to determine which of these mentoring activities, if any, might be associated with employee intentions to stay with their public accounting firm.

NATURE OF THE STUDY

Subjects

This study requested a sample of 3,000 public accounting employees from a mailing list maintained by the American Institute of Certified Public Accountants. Using the AICPA's mailing list identification codes, the potential participants were stratified by organizational level (manager and staff) and by public accounting firm. The sample included only employees from the large public accounting firms,¹⁹ representing the population examined in prior studies of public accounting employee turnover intentions. Each potential participant was sent a survey packet which included a cover letter, a copy of the survey questionnaire, and a postage paid return envelope. A total of 1,024 questionnaires were returned, representing a 34 percent response rate.²⁰

Survey Questionnaire

The survey questionnaire first asked the participants to identify whether they had experienced a working relationship that had helped their career and affected their mobility in the firm.²¹ If the answer was no, the

participants answered only those sections of the questionnaire which related to employee personal characteristics and career mobility. If the answer was yes, the participants reported how many of these developmental relationships they had experienced and described the mentor(s) in terms of their organizational position, gender, age, and duration of the mentoring relationship. These participants then completed the questionnaire sections regarding the mentoring process and the questions relating to the respondent's personal characteristics and career mobility.

The mentorship section of the questionnaire contained 20 Likert-type questions relating to the three mentorship functions: Coaching, Social Support, and Role Modeling. These questions addressed mentorship activities ranging from the mentor taking a personal interest in the protege's career to the mentor socializing with the protege after work. The questions covered both work and non-work activities. The questions regarding work-related behaviors asked whether the mentor gave advice on the protege's present job, as

¹⁶Mentoring studies which used quantitative data collection techniques include R. A. Noe, "An Investigation of the Determinants of Successful Assigned Mentoring Relationships," *Personnel Psychology* (Autumn 1988), pp. 457-479; M. Schockett and M. Haring-Hidore, "Factor Analytic Support for Psychosocial and Vocational Mentoring Functions," *Psychological Reports* (October 1985), pp. 627-630; J. D. Olian, S. J. Carroll, C. M. Giannantonio, and D. B. Feren, "What do Proteges Look for in a Mentor? Results of Three Experimental Studies," *Journal of Vocational Behavior* (1988), pp. 15-37; Scandura, op. cit.

¹⁷Op. cit.

¹⁸Op. cit.

¹⁹The study was conducted prior to any mergers by the "Big 8" public accounting firms and included employees from all of these firms and other large national firms.

²⁰Subject to limitations imposed by promised confidentiality, the authors agree to provide additional information from the survey data.

²¹It is important to emphasize that this study used an indirect question to identify whether the participants had experienced a mentoring relationship. This insured that the participants were describing a "nonformal" relationship rather than one established within the formal organizational structure, such as the relationship with an "advisor" or "counselor." References in this paper to participants' reports of having a mentor are based on responses to this indirect question.

well as advice on career progress and promotional opportunities. Questions regarding non work-related behaviors asked whether the mentoring relationship included sharing of personal problems and confidences. The questions were designed to reflect the nature of public accounting and were pretested using 30 CPAs from the local offices of large public accounting firms.

RESULTS

Of the 1,024 completed survey instruments, 28 (or 2.7 percent) were from respondents who had been promoted to partner between the time the AICPA mailing list was prepared and the time of our study. These 28 responses were omitted from the data analysis performed by this study. Also omitted from the analysis were 106 participants who had already left public accounting²² and 49 unusable responses.²³ The remaining 841 respondents were from employees in large national public accounting firms, with the number of participants ranging from 64 to 170 per public accounting firm.

Frequency of Mentor-Protege Relationships

Table 1 presents the frequency distributions for reported mentoring relationships (yes or no) by employee organizational level (manager, senior, or junior) and employee gender (male or female).

Of the total respondents listed in Table 1, 190 (22.6 percent) reported having no mentor (or, as stated on the questionnaire, no one who helped their career or had a significant and positive effect on their career mobility in the firm).²⁴ Since no other study has reported the frequency of mentoring relationships in another profession, there is no basis for assessing whether the 22.6 percent rate of "no mentor" is relatively high or low. Nonetheless, given the substantial investment made by the large public accounting firms in recruiting and training personnel, it seems alarming that, on the average, 20 percent of the surveyed people felt that no one had helped to shape or guide their professional careers.

Dirsmith and Covaleski²⁵ reported that mentors expect the protege to demonstrate sufficient organizational commitment before mentoring can begin. Thus, it was expected that employees with higher rank (managers and seniors) would tend to report having a mentor, more so than employees with less rank. To determine whether the frequency of employees who reported having a mentor is the same or different across employee organizational levels, a Chi-square test of association was performed.²⁶ The results of this statistical test indicate that the frequency of employees who reported having a mentor *did* differ across employee organizational levels (manager, senior, and junior). As many as 285 out of 335 participating managers (85.1 percent) reported having a mentor, compared to 277 out of 357 seniors (74.6 percent), and 89 out of 149 juniors (59.7 percent). These results indicate that mentoring is associated with

²²Prior research of public accounting turnover has tended to focus on employee turnover intentions rather than on differences between employees who have left the firm and those who remain. This approach is followed in our study since only ten percent of the respondents (106 out of 1024) had actually left public accounting.

²³The unusable responses included 33 participants who identified a "peer" as their mentor. Because this low rate results in very few observations in some subsamples, these 33 responses are omitted from the following statistical analyses. The conclusions of this paper are not affected by omitting these 33 participants from the data set.

²⁴As previously stated, participants were classified as having a mentor if they answered "yes" to the question of whether someone in the firm had had a significant and positive effect on their career and their career mobility.

²⁵Op. cit., p. 161.

²⁶This study used Chi-square tests to determine whether response proportions (such as the percentage of employees with a mentor) differed for various classification levels within an employee category. Chi-square probabilities indicate the likelihood that response proportions are similar for all levels of an employee category. For example, the Chi-square statistical probability reported in Table 1 Panel A indicates that the odds are less than 1 out of 10,000 that the percentage of employees with a mentor is the same for all employee organizational levels (manager, senior, and junior). On the other hand, the Chi-square statistical probability reported in Table 1 Panel B indicates that the odds are relatively high (greater than 1 out of 10) that the percentage of employees with a mentor is the same for both employee genders (male and female).

Table 1
FREQUENCY OF MENTORING RELATIONSHIPS
BY EMPLOYEE ORGANIZATIONAL LEVEL AND EMPLOYEE GENDER

Panel A: Employee Organizational Level			
<u>Title</u>	<u>Mentoring Relationship</u>		<u>Total</u>
	<u>Yes</u>	<u>No</u>	
Manager	285 (85.1%)	50 (14.9%)	335 (100.0%)
Senior	277 (74.6%)	80 (22.4%)	357 (100.0%)
Junior	89 (59.7%)	60 (40.3%)	149 (100.0%)
	651 (77.4%)	190 (22.6%)	841
Chi-square Statistical Probability = .0001			
Panel B: Employee Gender			
<u>Gender</u>	<u>Mentoring Relationship</u>		<u>Total</u>
	<u>Yes</u>	<u>No</u>	
Male	435 (78.0%)	123 (22.0%)	558 (100.0%)
Female	216 (76.3%)	67 (23.7%)	283 (100.0%)
	651 (77.4%)	190 (22.6%)	841
Chi-square Statistical Probability = .507			

employee organizational level: employees with more seniority have a significantly higher rate of mentorship. Given the non-formal nature of these mentoring relationships, the results are understandable. Still, considering the importance of lower level staff to the firm, the results are unsettling.

As previously stated, Pillsbury et al.²⁷ suggested that the lack of a mentor may be one reason why women do not progress as well as men in public accounting. A Chi-square test of association was performed to determine whether the percentage of employees who reported having a mentor differed by employee gender. As shown in Table 1 Panel B, the frequency of females with a mentor was similar and was *not* statistically different from the frequency of males with a mentor. Although not presented in the tables, the frequency of females with a mentor was similar to the frequency of males with a mentor for all organizational levels (manager, senior, and junior).

Distribution of Turnover Intentions

The study next examined whether differences in turnover intentions ("staying" versus

"leaving") were associated with employee reports of having a mentor (yes or no), employee organizational level, and employee gender. All participants (those with and without a mentor) answered questions concerning the position they would like to hold in five years. Participants were classified as "staying" if they reported that the position they would like to hold in five years was either their current position or a higher position in the firm. They were classified as "leaving" if they reported other intentions such as expecting to hold a position in a different firm, a position in industry, or becoming a sole practitioner. Table 2 presents the frequency distributions for turnover intentions.

The Chi-square statistical probabilities reported in Table 2 indicate that the proportion of employees intending to leave their public accounting firm differs by employee reports of having a mentor, employee organizational level, and employee gender. A higher percentage of employees with a mentor (66.0 percent) indicated an intention to "stay" with

²⁷Op. cit., p. 69.

Table 2
FREQUENCY DISTRIBUTION OF TURNOVER INTENTIONS BY EMPLOYEE
REPORTS OF HAVING A MENTOR, EMPLOYEE ORGANIZATIONAL LEVEL,
EMPLOYEE GENDER, AND MENTOR'S POSITION

Panel A: Employee Reports of Having a Mentor

<u>Mentor</u>	<u>Turnover Intention</u>		<u>Total</u>
	<u>Stay</u>	<u>Leave</u>	
Yes	427 (66.0%)	224 (34.0%)	651 (100.0%)
No	93 (29.0%)	97 (71.0%)	190 (100.0%)
	520 (61.8%)	321 (38.1%)	841

Chi-square Statistical Probability = .0001

Panel B: Employee Organizational Level

<u>Title</u>	<u>Turnover Intention</u>		<u>Total</u>
	<u>Stay</u>	<u>Leave</u>	
Manager	229 (68.4%)	106 (31.6%)	335 (100.0%)
Senior	215 (60.0%)	142 (40.0%)	357 (100.0%)
Junior	76 (51.0%)	73 (49.0%)	149 (100.0%)
	520 (61.8%)	321 (38.1%)	841

Chi-square Statistical Probability = .001

Panel C: Employee Gender

<u>Gender</u>	<u>Turnover Intention</u>		<u>Total</u>
	<u>Stay</u>	<u>Leave</u>	
Male	364 (65.2%)	194 (34.8%)	558 (100.0%)
Female	156 (55.1%)	127 (44.9%)	283 (100.0%)
	520 (61.8%)	321 (38.1%)	841

Chi-square Statistical Probability = .003

Panel D: Mentor's Position

<u>Position</u>	<u>Turnover Intention</u>		<u>Total</u>
	<u>Stay</u>	<u>Leave</u>	
Partner	274 (64.5%)	120 (35.5%)	394 (100.0%)
Manager	151 (53.1%)	106 (46.9%)	257 (100.0%)
	425 (61.8%)	226 (38.1%)	651

Chi-square Statistical Probability = .005

their firm compared to employees without a mentor (where only 29 percent indicated an intention to "stay"). These frequencies, which were found to be statistically different, indicate that having a mentor in public accounting is associated with intentions to stay with the public accounting firm. It is possible that having a mentor leads employees to develop

a stronger commitment to the firm; or, as suggested by the Dirsmith and Covaleski²⁸ study, employees who demonstrate a commitment to the firm subsequently develop a mentoring relationship. No doubt, these two processes go hand-in-hand; however, the sur-

²⁸Op. cit.

vey instrument used in this study did not allow us to determine which process drives which (i.e., whether the protege's demonstrated commitment to the firm attracts a mentor, or whether the mentoring relationship engenders a commitment from the protege).

Although not reported in the tables, the significant association between having a mentor and intentions to stay with the firm held across all employee organizational levels (manager, senior, and junior) and employee gender (male and female). This is somewhat surprising because prior studies have reported that a higher percentage of public accounting employees at the upper organizational levels intend to stay with the firm. These results support the power of the mentoring relationship, regardless of the employee's organizational level. Prior studies have also found that a higher percentage of male employees, compared to female employees, intend to stay with the firm. Given that the frequency of mentoring relationships was consistent regardless of employee gender, something else appears to be driving the obviously more complex female retention problem.

To demonstrate that the personnel who participated in the current study are similar to the participants of prior studies, Panel B and Panel C in Table 2 present the frequency of turnover intentions by employee organizational level and employee gender. In regards to employee organizational level, a higher frequency of managers (68.4 percent) indicated an intention to stay with the firm, compared to seniors (60.0 percent) and juniors (51.0 percent). The statistically different frequencies suggest that the participants in this study were similar to the participants in prior studies of public accounting employee turnover intentions. The same is true for employee gender. A significantly higher percentage of male employees (65.2 percent) indicated an intention to "stay" compared to female employees (55.1 percent), which is similar to the results reported in prior studies.²⁹

Panel A in Table 2 shows that 651 out of 841 participants reported having a mentor. These 651 participants identified either a partner or a manager in the firm as their

mentor. Since partners have already established themselves in the firm, proteges who form a mentoring relationship with a partner should have stronger intentions to stay with the firm than proteges who form a mentoring relationship with a manager of the firm. Panel D in Table 2 presents a frequency distribution of turnover intentions by mentor's position (partner or manager).

A relatively higher frequency of proteges who reported a partner as their mentor (64.5 percent) indicated an intention to stay with the firm, compared to those who reported a manager as their mentor (53.1 percent). As noted in Table 2 Panel D, the Chi-square test indicated that these frequencies are statistically different.

Although not reported in the tables, the significant association between having a partner as a mentor and intentions to stay with the firm held for most employee categories. The notable exceptions were proteges at the junior level and female proteges. For these two groups, having a partner as a mentor was not associated with a higher frequency of staying intentions. This may be due to the relatively small numbers of both participants and partner-mentors in these categories. To investigate whether the likelihood of having a partner as a mentor differs across protege organizational levels and protege gender, additional tests were performed.

Table 3 presents frequency distributions of mentor's position by protege organizational level and protege gender. The results of Chi-square statistical tests indicate that the mentor's position is significantly associated with both protege organizational level and protege gender. A relatively higher frequency of managers (68.4 percent) reported a partner as their mentor, while a lower frequency of seniors (56.7 percent) and juniors (47.2 percent) indicated a partner as their mentor. As expected, proteges at lower organizational levels are less likely to have a partner as their

²⁹See R. H. Rasch and A. Harrell, "The Impact of Personal Characteristics on the Turnover Behavior of Accounting Professionals," *Auditing: A Journal of Practice & Theory* (Spring 1990), pp. 90-102; Pillsbury et al., op. cit.

Table 3
FREQUENCY DISTRIBUTION OF MENTOR'S POSITION
BY PROTEGE ORGANIZATIONAL LEVEL AND PROTEGE GENDER

Panel A: Protege Organizational Level			
Title	Mentor's Position		Total
	Partner	Manager	
Manager	195 (68.4%)	90 (31.6%)	285 (100.0%)
Senior	157 (56.7%)	120 (43.3%)	277 (100.0%)
Junior	42 (47.2%)	47 (52.8%)	89 (100.0%)
	394 (77.4%)	257 (22.6%)	651
Chi-square Statistical Probability = .0001			
Panel B: Protege Gender			
Gender	Mentor's Position		Total
	Partner	Manager	
Male	277 (63.7%)	158 (36.3%)	435 (100.0%)
Female	117 (54.2%)	99 (45.8%)	216 (100.0%)
	394 (60.5%)	257 (39.5%)	651
Chi-square Statistical Probability = .019			

mentor. However, it is interesting to note that over half of the seniors (and almost half of the juniors) who reported having a mentor indicated that their mentor was a partner.

Regarding protege gender, male proteges had a higher frequency of partners as mentors (63.7 percent) compared to female proteges (54.2 percent). It is interesting to compare the results presented in Table 3 Panel B with those presented in Table 1 Panel B. The tables indicate that females in public accounting are just as likely to have a mentor as are male employees; however, female proteges are less likely than male proteges to form a mentoring relationship with a partner. The results suggest that one reason women have experienced higher turnover rates in public accounting is not because they lack having a mentor (Table 1 documents that male and female employees have similar rates of reported mentoring); rather, women in public accounting may lack having mentoring relationship with key organizational members (i.e., partners of the firm). Perhaps, if partners in public accounting were to increase their rate of mentoring relationships with female employees, the firm

might be able to reduce the relatively high turnover rate experienced by female employees.

Again, it is not clear whether people who are motivated to stay with the firm seek out a mentor, or whether an incidental mentoring relationship influences intentions to stay with the firm. Nonetheless, the connection seems clear. Considering the personal nature of mentoring, as a form of on-the-job training, would enhance personal development, job satisfaction and employee retention. Given this line of thought, and the results of this study, it would seem appropriate for public accounting firms to include an active mentoring program as one aspect of the firm's personnel development and retention program.

Mentorship Functions

The final issue examined in this study is whether mentorship activities differ across protege categories. The 20 item mentorship instrument included in this survey was factor analyzed to verify which mentoring ac-

tivities are associated with which mentorship function (coaching, social support, or role modeling). Five items were dropped due to low factor loadings. The 15 activities identified as relevant public accounting mentoring activities are presented in Table 4 and grouped by mentorship function.

In order to determine whether the mentorship activities differed across protege characteristics (protege organizational level, protege gender, and protege turnover intentions), simple statistical tests were performed on the average ratings assigned by the proteges.³⁰ In general, the statistical tests found that differences in mentorship ratings were associated with protege turnover intentions. Table 4 presents the average ratings for these two groups and the relevant statistical probabilities.

The average mentorship ratings given by protege "stayers" tended to be higher than those given by protege "leavers." However, statistically significant differences were found for only a few mentoring activities. In particular, significant differences were found for

mentoring activities associated with the coaching function. Proteges who intended to stay with their firm rated their mentor higher in regard to the mentor taking a personal interest in their career, the mentor placing the protege in important assignments, the mentor giving the protege special coaching on the job, and the mentor helping the protege coordinate professional goals. It is interesting that "stayers" rated their mentor higher on these activities because these are activities which mentors can affect. In other words, mentors who want to actively assist a protege and help to integrate the protege into the firm can try to place their protege on important assignments and help the protege coordinate his/her professional goals.

³⁰The primary statistical tests used in this analysis were simply t-tests which compared the average rating for two different levels of the same variable. For example, the average rating assigned by protege "stayers" was compared to the average rating assigned by protege "leavers." An analysis of variance (ANOVA) was also used and is similar to simple t-tests, but supports analyzing average ratings for a variable with multiple levels (such as protege organizational level).

Table 4
SUMMARY OF MENTORSHIP RATINGS BY PROTEGE TURNOVER INTENTION

Mentorship Functions	Average Ratings		Statistical Probability
	Protege Stayers	Protege Leavers	
COACHING ACTIVITIES			
1. Mentor takes a personal interest in my career.	4.50	4.34	.002
2. Mentor has placed me in important assignments.	4.56	4.41	.008
3. Mentor gives me special coaching on the job.	4.06	3.94	.095
4. Mentor advises me about promotional opportunities.	3.93	3.84	n.s.
5. Mentor helps me coordinate professional goals.	3.98	3.81	.013
6. Mentor has devoted special time and consideration to my career.	4.12	4.04	n.s.
ROLE MODELING ACTIVITIES			
1. I try to model my behavior after mentor.	3.55	3.43	.112
2. I admire mentor's ability to motivate others.	3.93	3.85	n.s.
3. I respect mentor's knowledge of the accounting profession.	4.49	4.45	n.s.
4. I respect mentor's ability to teach others.	4.09	4.08	n.s.
SOCIAL SUPPORT ACTIVITIES			
1. I share personal problems with mentor.	3.22	3.16	n.s.
2. I socialize with mentor after work.	3.04	3.02	n.s.
3. I exchange confidences with mentor.	3.56	3.47	n.s.
4. I consider mentor to be a friend.	4.12	4.04	n.s.
5. I often go to lunch with mentor.	3.27	3.17	n.s.

Note: See footnote #30 for explanation of statistical test.

Protégé "stayers" and protégé "leavers" gave their mentors similar ratings in regards to activities associated with both the social support function and the role modeling function. It is surprising that the mentorship ratings regarding social support activities were similar. It was initially expected that such social activities as interacting with the protégé after work, going to lunch with the protégé, and encouraging the protégé to share personal problems would help to integrate the protégé into the firm and increase his/her intention to stay with the firm. The results of this study indicate that while protégés who intend to stay with their firm rated their mentors higher on social support activities, these ratings were not statistically different from the ratings by protégés who intend to leave their firm.

Protégé "stayers" and protégé "leavers" did not differ in their ratings of the mentor's role modeling performance. That result may be due to the initial self-selection process which brought both groups into the profession. It may also be a reflection of the relative personal freedom enjoyed in the profession.

CONCLUSIONS

In this study, 77 percent of the participants surveyed indicated having had a mentoring relationship in public accounting. The frequency of mentoring relationships was significantly associated with employee organizational level (higher organizational levels had a higher frequency of reported mentoring). Managers had the highest frequency of reported mentorship (85.1 percent), followed by seniors (74.6 percent), then by juniors (59.7 percent). While the frequency of reported mentoring differed by employee organizational level, it did not differ by employee gender.

We were not able to measure the quality of work done by mentored and non-mentored employees. Presumably mentored employees benefit directly from the "training" provided by the mentoring relationship. More tangibly, we found that those employees who reported having a mentor had a higher frequency of intentions to stay with the firm than did those

who reported no mentor. This suggests that one potential benefit public accounting firms can derive from encouraging mentoring relationships is reduced employee turnover. There are other factors which impact employee retention, obviously, but we believe this study points to a powerful connection between mentoring and employee retention.

Employees who indicated that their mentor was a partner in the firm had a higher frequency of intentions to stay with the firm than did those who reported their mentor was a manager. However, while having a partner as a mentor was associated with intentions to stay with the firm, the likelihood of having a partner as a mentor differed across protégé organizational levels and protégé gender. Protégés at the junior level and female protégés had a lower frequency of partners as their mentor. Increased mentoring by partners may help to reduce the relatively high turnover rate experienced by these two groups. Given concerns about women advancing in public accounting, as described in Pillsbury et al.,³¹ increased mentoring by partners may be very helpful in dealing with this problem.

In regards to mentorship activities, consistent rating differences were found between protégés who intend to stay and those who intend to leave. In particular, protégés who intend to stay in public accounting gave their mentors significantly higher ratings in regards to whether the mentor takes a personal interest in the protégé's career, places the protégé on important assignments, provides the protégé with special coaching on the job, and helps to coordinate the protégé's professional goals. These results indicate that public accounting mentors may best be able to integrate employees into the firm by providing the employee with special "coaching." There was little evidence to suggest that other mentoring activities, which relate to social support and role modeling, would affect protégés' intentions to stay or leave the firm.

As previously stated, mentoring is essentially a "nonformal" process. The mentoring relationships, mentorship activities, and lower

³¹Op. cit.

turnover intentions observed in this study were associated with "nonformal" mentoring. The mentoring relationships described in this paper cannot be decreed by a firm's formal organization structure: the relationships seem to work because they happen naturally and the effectiveness of forced mentoring relationships would be questionable. Still, mentoring appears to have very real benefits and it may be possible for public accounting firms to promote "nonformal" mentoring. The evaluation of seniors and managers for promotion and compensation could include a

challenge to demonstrate their mentoring skills and their commitment to staff development. Similarly, partners' compensation could be based in part on their people development skills and their sharing in the mentoring process. Finally, it may be that someone in the office should be given the specific responsibility to monitor individual staff people, to see whether a mentoring relationship is developing. If it is not developing naturally, it could well be that the particular individual needs an encouraged (although not forced) mentoring relationship.