

# Practitioner mentoring of undergraduate accounting students: helping prepare students to become accounting professionals

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## Abstract

Employers have long raised concerns about university accounting graduates' business awareness and understanding of the real world. This paper describes and explores the effectiveness of an undergraduate student mentoring programme for accounting majors that includes as one of its aims promoting students' real-world understandings of accounting. The programme has been operating for the past 12 years at a large Australasian, research-focused university and involves highly experienced business practitioners as mentors (i.e. partners of accounting firms, CFOs, COOs or CEOs), who represent a wide range of industries (e.g. Big Four, small/regional accounting firm, healthcare, manufacturing, retail). The programme has been associated with a high degree of success. Compared with a control group of students who did not participate in the mentoring programme, mentored students reported having better professional networks and a better understanding of the benefits and responsibilities of being a member of a professional accounting body. Some support was also found for mentored students having superior understandings of work and career opportunities. As encouraged by The Pathways Commission Report (2012) and the 2015 CPA Australia report *Shaping the future of accounting in business education in Australia*, the study's findings provide support for how a mentoring programme like the one described in this paper can assist with showcasing the wider purposes and career opportunities associated with the accounting profession, as well as forge closer linkages between accounting practitioners and accounting educators and better integration of accounting practice into accounting curricula.

*Key words:* Mentoring; Accounting students; Real-world; Business practitioner mentors; Group-based mentoring

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## 1. Introduction

University accounting educators have long been challenged to make their curricula more relevant to their graduates' quest to become accounting professionals (The Bedford Report, 1986; Task Force for Accounting Education in Australia, 1988; Accounting Education Change Commission (AECC), 1990; The Mathews Report, 1990; Albrecht and Sack, 2000; The Pathways Commission Report, 2012). The typical university curriculum has been criticised for its overemphasis on technical accounting and business skills at the expense of generic skills (i.e. professional judgment, communication and teamwork, and personal management skills), as well as its failure to integrate the study of accounting with its real-world practice (O'Connell *et al.*, 2015). In spite of repeated calls for the incorporation of more real-world perspectives into universities' accounting curricula (see, e.g. Mathews *et al.*, 1990; Australian Business Deans Council, 2008; Business Industry Higher Education Collaboration Council, 2010), the Australian Council of Educational Research on Student Engagement (Australian Centre for Educational Research, 2009) and O'Connell *et al.* (2015) find substantial improvement is still needed.

The use of student mentoring to help students understand and learn about workplace practices and how these fit with their university studies is one way to help achieve greater integration between the study and practice of accounting (Smith-Ruig, 2014). The mentoring of students by committed, supportive and respected members of the business community offers a potentially effective method for promoting student motivation, learning and real-world understandings. Furthermore, because the mentors are business practitioners and work outside the university, this method of mentoring is highly efficient (Subramaniam and Freudenberg, 2007).

Linking students to business practitioners can attune students to the importance of developing both technical and generic skills (DeLange *et al.*, 2006), assist students' development of ethical awareness and conduct (McManus and Subramaniam, 2009), and, by providing more realistic portrayals of accounting work than the stereotypes that commonly prevail, promote in students more positive perceptions of accounting and ultimately improve students' academic performance (Ferreira and Santoso, 2008). In addition, connecting students with business practitioners harmonises well with the 2015 CPA Australia report *Shaping the future of accounting in business education in Australia*, which calls for '... a greater integration of the 'real world' into education ...' (O'Connell *et al.*, 2015; p. 55), as well as The Pathways Commission Report's (2012) Objectives 1 and 5. Objective 1 calls for a closer linkage and integration of accounting practitioners with accounting education, while Objective 5 recommends the need to showcase the wider purposes and career opportunities associated with the accounting profession. The Pathways Commission Report argues that a fuller enunciation of these

wider purposes and opportunities will serve to attract high-potential, high-quality students.

A student mentoring programme, at least one that appoints as mentors members from the business community, will by its very adoption promote linkages between practitioners and the university and its students. In addition, because the essence of mentoring involves guiding and developing mentees, a natural outcome for the mentored accounting students is a greater awareness of the multifaceted nature of the accounting function and the role accountants play, as well as a fuller appreciation of the wider set of works and career paths accountants can pursue.

Prior to adopting any particular learning and teaching innovation, educators should carefully evaluate the relative advantages, rather than the absolute advantages, that any given innovation may provide (Hattie and Timperley, 2007). More specifically, almost all educator-inspired innovations are likely to offer some amount of improvement in student motivation and learning. Since it is invariably the case that budgetary constraints limit the resources available to support any given learning and teaching innovation, it is important that evidence-based research exists to demonstrate that the innovation's net utility achieved is positive (Gershenfeld, 2014).

This paper describes and evaluates a student mentoring programme for undergraduate accounting students that has been in operation for the past 12 years. In addition to reporting a high level of satisfaction with the programme, mentored students reported having better professional networks and a better understanding of the benefits and responsibilities of being a member of a professional accounting body than their non-mentored counterparts. Furthermore, some support was found for mentored students having superior understandings of work and career opportunities. It is important to note that self-selection was not a factor in the differences reported, for both the mentored and non-mentored students displayed similar ages and grades.

The remainder of this paper is structured in the following manner. The paper begins by discussing the mentoring literature and in particular the benefits mentees receive from participating in a mentoring programme. Next, the paper describes the structure and processes associated with a particular student mentoring programme, which one of the authors founded and has led over the past two decades. An evaluation of the mentoring programme, from both the perspective of the participating students and the mentors, is provided. This evaluation is then followed by a general discussion of the paper's findings and their implications for educators and university administrators.

## **2. Mentoring**

Definitions of mentoring continue to abound (Jacobi, 1991; Rodriguez, 1995; Miller, 2002; Crisp and Cruz, 2009). Blackwell (1989: 9) proposes:

Mentoring ... is a process by which persons of superior rank, special achievements, and prestige instruct, counsel, guide, and facilitate the intellectual and/or career development of persons identified as protégés.

A mentoring relationship consists of a mentee, who is an inexperienced member of a group or organisation, being guided by a mentor, who is commonly an older, more experienced, more insightful, and more powerful and influential member of the same or similar group or organisation as the mentee. Mentors are meant to take the mentee into their care and, according to Olian *et al.* (1988: 16), should

... provide emotional support, career counseling, information and advice, professional and organizational sponsorship, and facilitate access to key organizational and professional networks.

According to Nora and Crisp (2007), mentoring programmes can be associated with any one or more of four purposes: academic support, psychosocial or emotional support, role modelling, and goal setting and career path counselling. Regardless of which one or more purposes a mentoring programme champions, the goal is to allow the mentee to grow in a highly supportive and protective environment. Any evaluation of the mentee's skills and abilities is solely undertaken for the purpose of offering insights that allow a mentee to contemplate and formulate, in conjunction with his/her mentor, plans for self-improvement. The evaluation is never meant to form a basis for assigning tasks or determining rewards.

Mentoring programmes operating in the workplace have been associated with positive performance outcomes. Such positive outcomes include mentored employees displaying higher levels of job satisfaction, quicker promotion rates, and greater organisational and professional commitment than their non-mentored counterparts (Fagenson, 1989; Okurame, 2008; Gong *et al.*, 2011). These findings have been shown to be particularly acute for women employees (Riley and Wrench, 1985; McDonald and Westphal, 2013; Dow, 2014). The workplace mentoring of university academics has also been associated with positive outcomes, which include better retention rates (Ramani *et al.*, 2006; Gardiner *et al.*, 2007), higher involvement in professional activities (LeCluyse *et al.*, 1985), greater success in receiving external grants (Gardiner *et al.*, 2007) and higher publication rates (Merriam and Thomas, 1986; Nicoloff and Forrest, 1988; Gardiner *et al.*, 2007; Blau *et al.*, 2010). It is instructive to note that these studies have only shown associations between mentoring and various performance measures and not causality. In other words, while researchers to date have made either explicit or implicit statements that mentoring leads to success, the findings could just as easily be interpreted as suggesting that successful individuals are more likely to attract mentors.

Mentoring programmes for university students have been less well researched than mentoring in the workplace (D'Abate and Eddy, 2008; Smith-Ruig, 2014). The existing literature generally assumes that mentoring can improve students'

academic achievement, reduce student attrition rates, facilitate student uptake of graduate school studies and humanise a university system that is often viewed as bureaucratic and impersonal (Jacobi, 1991). Unfortunately, as Jacobi (1991: 528) goes on to note, the literature's findings are based on frequently untested assumptions, which are further confounded by the lack of control for other factors that may explain observed outcomes (e.g. student maturation). In a recent literature review of undergraduate student mentoring programmes, Gershenfeld (2014: 382) found that Jacobi's (1991) concerns have gone largely unheeded. In particular, 75 percent of the studies in her review had non-experimental designs and failed to use a control, leading her to conclude that '... methodological concerns noted in past reviews remain evident in current undergraduate mentoring research'.

The majority of the university-based student mentoring research focuses on the study of graduate as opposed to undergraduate students, and only a small percentage of this research has examined business students (D'Abate and Eddy, 2008; Fox *et al.*, 2010; Schelee, 2010; Gershenfeld, 2014). Furthermore, none of the research considers the use of a group-based mentoring programme. This state of affairs has led some researchers to draw upon literature that examines undergraduate business school students' participation in work-experience programmes (e.g. internships and work placements) to help explain the student benefits derived from their having connections with business practitioners (Smith-Ruig, 2014).

Although student mentoring and work-experience programmes are quite distinct in operational terms, both programmes have the potential to promote similar types of student benefits (Smith-Ruig, 2014). This achievement is especially true when the mentor is a business practitioner, as is the case with the programme described in this paper. Under such circumstances, student mentoring should reap such work-experience programme benefits as increased student current academic performance and future professional development (Koehler, 1974; Knechel and Snowball, 1987; Siegel and Rigsby, 1988; Pasewark *et al.*, 1989; English and Koeppen, 1993; Myring *et al.*, 2005; SurrIDGE, 2009; Green *et al.*, 2011; Reddy and Moores, 2012; Yu *et al.*, 2013; Crawford and Wang, 2014; Jones *et al.*, 2015) and the greater building of relationships and development of networks with accounting practitioners (Violette *et al.*, 2013).

The present study aims to test the effectiveness of an undergraduate, business school-based mentoring programme that has been operating for the past 12 years. The programme was largely born in response to the challenges Albrecht and Sack (2000) laid bare in their report entitled *Accounting Education: Charting the Course through a Perilous Future*. In questioning whether accounting education would survive in the future, Albrecht and Sack (2000) listed as one of the more serious problems the decline in the number of students choosing to major in accounting. Part of the problem they contended was the widespread perception among students that accounting is a boring

occupation and a less attractive career choice relative to other business disciplines. Understanding the power of perceptions, even potentially faulty ones, the founder of the programme sought to create an opportunity for students at the beginning stages of their university studies to receive a first-hand understanding about the nature of jobs and careers in accounting so that these students could make an informed decision about whether to study accounting. Similar to Carnegie and West (2011: 499), the programme founder felt that students exposed to ‘real-world’ contexts of accounting would likely find accounting far from boring and perhaps even ‘revelatory and exciting’.

The student mentoring programme’s twin objectives are to sensitise students to jobs and careers in accounting (which are often much wider and more varied than most students realise) and grow students’ appreciation for and understanding of the benefits as well as the responsibilities of being a member of a profession. In many ways, these objectives are quite similar to the student mentoring programme devised by D’Abate and Eddy (2008: 365), who describe the aims of their mentoring programme for business students studying at a US liberal arts college as:

... to provide students with valuable insight into the real world of business; share stories about the mentors’ experiences in the business world; broaden students’ perspective about business and business culture; offer early career guidance and information about how to network; assist students with setting goals; help students develop skills for communicating with superiors, colleagues, and other business persons; and provide guidance on career-related tasks (e.g. interviewing, resume writing).

The students who participate in the present study’s mentoring programme are accounting majors enrolled in a Bachelor of Commerce degree offered by a large Australasian, research-focused university. The Commerce Division students comprise about 3,000 of the university’s total student population of nearly 20,000. Due to the large number of students who participate in the mentoring programme relative to the population of potential mentors residing in the town in which the university is located, a deliberate decision was made to adopt a group-based mentoring programme. A one-to-one programme would have required mentors mentoring multiple students or the need to source mentors from outside the university’s home city. The former approach was unrealistic given the available pool of mentors, and the latter approach would have meant sacrificing students’ ability to enter live organisations and benefit from the socialisation opportunities that such company visits would afford.

The mentoring programme is open to all accounting majors across each of the 3–4 years of their undergraduate studies (which may for some students include an Honours year of study). The faculty founder and leader of the mentoring programme alerts/reminds students of the existence of the mentoring programme during visits to their classes at the start of each academic year. The faculty member spends about 10 min making a presentation to the entire

class. During the presentation, the aims of the programme, its operation, the participant benefits commonly identified by mentors and mentees alike, and the responsibilities of the mentees are explained. Students are advised that the mentoring programme is group-based as opposed to one-to-one. In other words, students meet their mentor at his/her place of work as part of a larger group of 5–10 students. Students are further advised they need to attend all mentoring meetings, and they need to be fully engaged and active in these meetings. Upon ending the presentation, the faculty member invites all the students who are interested in becoming involved in the mentoring programme to attend an upcoming organisational meeting.

At the organisational meeting, students are reminded of the mentoring programme's aims and the student responsibilities that accompany their involvement. Students are then provided with the list of organisations from which past mentors have been sourced and the typical job titles they hold. The students learn that the mentor organisations span a range of industries (from accounting firms to manufacturers, from retailers to hospitals and from for-profit to not-for-profit) and the titles of the mentors showcase highly senior roles (accounting firm partners, CEOs, CFOs and company directors). Mentors are professionally qualified accountants.

The ultimate purpose of the organisational meeting is to match students with particular mentors. To facilitate this process, students are asked to express their preference for a particular type of industry: for-profit or not-for-profit, service or manufacturing, accounting or non-accounting firm. Sometimes students communicate preferences for organisations that have not previously participated in the programme. To date, all such student requests for new mentor organisations have been satisfied, which has meant that the list of participating mentors and organisations has grown over the 12 years. Based on the preferences students express at the organisational meeting, mentoring groups of like-minded students are formed. In a typical year, about 30–50 students participate in the mentoring programme.

The number of students participating in the programme during any given year represents about 8–10 percent of the university's undergraduate accounting majors. This relatively small percentage is most probably a function of the faculty leader's repeated cautions that participants must attend all meetings (unless the student has a serious sickness or bereavement) and be fully engaged and active in these meetings. From past experience, the faculty leader knows how frustrated mentors can become when students miss meetings or fail to participate. It must be remembered that the mentors hold very senior roles in their respective organisations. These mentors give freely of their time, and they expect students to respect and value this fact. In addition to giving their time during and when preparing for the meetings, some mentors travel from their usual place of work to the city where the university is located. One mentor, for example, who was his Big Four accounting firm's country senior managing partner, spent over 4 h flying to and from each mentoring meeting. The

repeated and substantial warnings made by the mentoring programme's faculty leader about the students' need to fully commit to the programme likely explain the 8–10 percent student participation rates.

A student leader is assigned for each of the groups formed during the organisational meeting. It is this student's responsibility to write a first draft of a letter to their preferred mentor. The student's first draft is read by the faculty leader, and the need for any changes or amendments is communicated to the student. Included in this first letter is a series of proposed dates for the initial mentoring meeting. The mentor is asked to choose from one of these dates. From this point forward, the faculty leader only becomes involved in the mentoring group's activities if requested to do so by any of the mentors or mentees. During the programme's 12-year history, this has seldom occurred.

The mentoring meetings are usually held at a mentor's place of work. A typical meeting lasts 1 h, although some are reported to be as short as 45 min and as long as one and a half hours. Sometimes the mentors assign a task for the students to perform in advance of the meeting. It might require them to read a professional journal article. While the mentor might use the students' execution of the task to motivate a meeting, often the task is used as a way to introduce people and essentially serves as an ice-breaking exercise.

The mentors are advised of the programme's twin objectives when accepting to serve as mentors. More specifically, they are asked to educate their mentees about work and career opportunities in accounting, as well as to inform them about what is involved and required in becoming part of a professional accounting body. As observed by Smith-Ruig (2014: 775), students who participated in a work-experience programme reported being given '... insight on what it's like to work in a big organisation'. Based on the programme's objectives and Smith-Ruig's (2014) findings, it is expected that the mentored students will possess stronger understandings about work and career opportunities in accounting and professional accounting body membership than students who do not participate in the programme. Accordingly, the following three hypotheses are proposed:

*H1: Students who participate in the student mentoring programme will report a better understanding of work opportunities than students who do not participate in the programme.*

*H2: Students who participate in the student mentoring programme will report a better understanding of career opportunities than students who do not participate in the programme.*

*H3: Students who participate in the student mentoring programme will report a better understanding of the benefits and responsibilities of being part of a professional accounting body than students who do not participate in the programme.*



The programme's mentors consistently report that they introduce their mentees to other colleagues from their place of work, where the mentoring meetings are usually conducted. Furthermore, these colleagues will often attend part of a given mentoring meeting and offer accounts of their experiences working as an accountant. Corresponding to the way work-experience programmes '... help [students] make professional contacts' (Smith-Ruig, 2014: 776), students in the present mentoring programme are expected to realise similar benefits. In particular, it is expected that students who participate in the mentoring programme will have better professional networks than their non-participating peers, which leads to this study's fourth and final hypothesis.

*H4: Students who participate in the student mentoring programme will report better professional networks than students who do not participate in the programme.*

### 3. Method

An online survey was used to collect student perceptions about their understanding of work opportunities in the field of accounting, their understanding of career opportunities, their understanding of the benefits and responsibilities of being a member of an accounting professional body and their views about the strength of their professional networks. The survey was administered at the conclusion of the second semester of 2012. All 30 of the students who participated in the 2012 mentoring programme answered the survey. Meanwhile, 57 students who did not participate in the mentoring programme, but represented similar years of age and study to the mentored students, were asked to complete the survey. This latter set of students formed the control group.

A stratified (based on year of study) random sampling technique was used for determining the composition of the control group. A control group, as opposed to a repeated measures design method, was specifically chosen. The use of a repeated measures design, while certainly a viable alternative, is likely in situations of self-reporting to be more prone to social desirability bias (see, e.g., McFarland and Ryan, 2006; Griffith and Peterson, 2008). Furthermore, and as is noted below, the mentored group of students and the control group displayed no differences in their grades or ages. In other words, the mentored students were neither academically better or worse nor more or less mature than their control group counterparts. Any differences observed therefore between the mentored and control groups cannot be attributed to academic performance or age. While it is true that the mentored students chose to participate in the programme, choosing to participate or not to participate should not, at least in itself, determine whether someone possesses a good understanding of work and career opportunities in accounting or whether

someone understands what is involved with being part of a professional accounting body or possesses good professional networks. A copy of the survey instrument is included in Appendix I.

#### 4. Results

##### 4.1. Preliminary analyses

The average age of students participating in the mentoring programme was 21. This was equivalent to non-participants. Mentoring programme participants reported their cumulative, to-date academic performance as being in the B range. Non-participants reported the same grade performance.

Participants in the mentoring programme reported having an average of three formal mentoring meetings during the year. One of the groups had five formal meetings with their mentor during the year. When asked to rate their enjoyment with the mentoring programme, the average score reported was 4.47 on a scale of 1–5, where 1 represented ‘greatly disliked’ and 5 represented ‘greatly liked’.

##### 4.2. Testing of hypotheses

Hypothesis 1 proposed that students who participated in the student mentoring programme would report a better understanding of work opportunities than students who did not participate in the programme. Two items in the survey (Q1 and Q2) were used to test this hypothesis. An independent samples *t*-test was used to test whether a significant difference existed between the reported means of the mentored students and the control group. For Q1, which asked students to rate their understanding of work opportunities, the mean score for participants was 3.9 and the mean score for non-participants was 3.6. This difference was not significant ( $p < 0.15$ ). For Q2, which asked students to rate how much clearer their views about work opportunities available in the field of accounting had become during the past academic year, the participants reported a mean score of 4.0 compared with the control group’s mean score of 3.6. The difference between these two means was significant ( $p < 0.015$ ). The results of these two statistical tests lend partial support for Hypothesis 1. Table 1 presents a summary of the statistical findings.

Hypothesis 2 proposed that students who participated in the student mentoring programme would report a better understanding of career opportunities than students who did not participate in the programme. Two items in the survey (Q3 and Q4) were used to test this hypothesis, and an independent samples *t*-test comparing the mean scores of the mentored students and the control group was used to test whether a significant difference existed. For Q3, which asked students to rate their understanding of career opportunities, the

Table 1

Mentored versus non-mentored students' perceptions of the mentoring programme showing means, mean differences and *t*-test significance

Mentoring outcome	Mean	Mean difference	Significance ( <i>p</i> <)
Q1: Work opportunities	P = 3.9 NP = 3.6	0.268	0.146
Q2: Δ in understanding work opportunities	P = 4.0 NP = 3.6	0.402	0.015
Q3: Career opportunities	P = 3.8 NP = 3.7	0.173	0.367
Q4: Δ in understanding careers opportunities	P = 4.0 NP = 3.6	0.393	0.013
Q5: Benefits and responsibilities	P = 4.0 NP = 3.6	0.405	0.042
Q6: Δ in understanding benefits and responsibilities	P = 3.9 NP = 3.3	0.635	0.001
Q7: Network for jobs and career	P = 3.5 NP = 2.7	0.832	0.001
Q8: Network for study	P = 3.2 NP = 2.6	0.639	0.007

P = Participant.

NP = Non-participant.

mean score for participants was 3.8 and the mean score for non-participants was 3.7. As shown in Table 1, this difference was not significant ( $p < 0.37$ ). For Q4, which asked students to rate how much clearer their views about career prospects in the field of accounting had become during the past academic year, the participants reported a mean score of 4.0 compared with the control group's mean score of 3.6. The difference between these two means was significant (Table 1 reports the *p*-value as  $< 0.013$ ). The results of these two statistical tests lend partial support for Hypothesis 2.

Hypothesis 3 proposed that students who participated in the student mentoring programme would report a better understanding of the benefits and responsibilities of being part of a professional accounting body than students who did not participate in the programme. Two items in the survey (Q5 and Q6) were used to test this hypothesis. An independent samples *t*-test was used to compare the mean scores of the mentored students and the control group. For Q5, which asked students to rate their present understanding of the benefits and responsibilities of being a member of an accounting professional body, the mean score for participants was 4.0 and the mean score for non-participants was 3.6. This difference was significant ( $p < 0.04$ ). For Q6, which asked students to rate how much clearer their views about the benefits and responsibilities of being part of a professional accounting body had become during the past academic year, the participants reported a mean score of 3.9 compared with the control group's mean score of 3.3. The difference between

these two means was significant ( $p < 0.001$ ). As summarised in Table 1, the results of these two statistical tests support Hypothesis 3.

Hypothesis 4 proposed that students who participated in the student mentoring programme would report better professional networks than students who did not participate in the programme. Two items in the survey (Q7 and Q8) were used to test this hypothesis, and an independent samples *t*-test comparing the mean scores of the mentored students and control group was once again used to test whether a significant difference existed. For Q7, which asked students to rate how well they were connected to practicing accountants and business practitioners for the purpose of gaining information about accounting jobs and careers, the mean score for participants was 3.5 and the mean score for non-participants was 2.7. This difference was significant ( $p < 0.001$ ). For Q8, which asked students to rate how well they were connected to practicing accountants and business practitioners for the purpose of gaining practitioner insights and advice into their university studies, the participants reported a mean score of 3.2 compared with the control group's mean score of 2.6. The difference between these two means was significant ( $p < 0.007$ ). The results of these two statistical tests (see Table 1) support Hypothesis 4.

#### 4.3. Mentors' views

An online survey was sent to the seven mentors who participated in the 2012 programme. A copy of the survey is provided in Appendix II. All seven mentors who participated in the 2012 programme completed the survey. Table 2 presents the means and standard deviations of the mentors' responses.

The mentors, who are all highly seasoned accounting professionals with 10-plus years of work experience, somewhat agreed that the mentoring programme offered students a good understanding of work and career opportunities, as well as provided students with good role models. On a scale ranging from 1 (very much disagree) to 5 (very much agree), the mean scores for work opportunities, career opportunities and good role modelling were all 4.1. The mentors reported lower, although still favourable, scores relating to their beliefs about the mentoring programme's ability to develop students'

Table 2

Mentors' perceptions of mentoring programme's delivered outcomes showing means and standard deviations

Mentoring outcome	Mean	SD
Job opportunities	4.14	0.38
Career opportunities	4.14	0.38
Benefits and responsibilities	3.57	0.98
Emotional/psychological support	3.43	0.79
Role modelling	4.14	0.38

understandings of the benefits and responsibilities associated with being a member of an accounting profession ( $\bar{x} = 3.57$ ) and the provision of good emotional/psychological support ( $\bar{x} = 3.43$ ).

The mentors' perceptions matched quite consistently with the mentored students' perceptions about the mentoring programme. Both groups rated the programme's ability to help students gain clear understandings of accounting work and careers relatively high, with the mean for both groups being very close to 4. The student and mentor scores for the survey item that assessed the mentoring programme's ability to develop students' understandings of the benefits and responsibilities associated with being a member of an accounting profession were also fairly similar. While the mean score for students was a bit higher than the mean score for mentors (students'  $\bar{x} = 4.0$  versus mentors'  $\bar{x} = 3.57$ ), the small sample of mentors meant that any formal statistical analysis to test for a difference between the two groups would be inappropriate.

Several of the mentors provided further comments about the programme in the open-ended section of the questionnaire. The following bullet points are direct quotes from the mentors regarding their views about the best attributes of the mentoring programme:

- Great opportunity to ask candid questions of someone who works in industry and isn't a corporate recruiter.
- An opportunity for students to see what actually happens in practice and to discuss matters relevant to their studies.
- Provides students with a taste of what it means to be an accountant beyond university.
- Real-world perspectives of working as a professional accountant. There are certainly some misconceptions about what accountants actually do in practice. Choosing to go down the CA route is a big decision as it requires a big commitment from both student and employer. If some students decide from the mentoring sessions that it is not for them, that is probably as valuable as it is to those who make the decision to sign up.
- A good opportunity for XYZ University students to ask questions relating to their future career at a time when they can make changes to their tertiary studies to better align.
- As for any mentoring programme, it's an opportunity for the students to explore areas 'outside of the box'.

The following further bullet points are direct quotes from the mentors regarding their views about the mentoring programme's one most needed change:

- I think if we could set them a real task project to undertake for the business, it would be super useful for them.
- It's a little challenging to communicate with students in the programme.

- It would be helpful if there was a shared workspace online (Google Groups?) for each group to share documents, post questions, and interact in between twice-monthly meetings.
- Get more students to participate.
- Ensuring breadth of perspectives. CAs do a lot of different things. Even amongst those who train in audit or business services in practice, there are a huge number of different paths to take post qual. I tried to bring in different colleagues, particularly those currently training as CAs, who remembered very clearly their own assumptions and misconceptions coming into the profession. But perspectives from more experienced CAs working in different environments, corporate roles, commercial roles, general management roles, etc., would be valuable.
- Better guidance to the students as to what they would like to achieve out of the programme.
- Before the first session, students should be required to do some preparation of what their goals and ambitions are, and what they want from the mentor sessions themselves. This would help the mentor be more relevant, and maximise the benefit for the students.

From these two sets of mentors' comments, it can be understood the mentors generally feel the programme provides a good basis for students to see, hear and learn about accounting work and careers. The mentors offered a number of different suggestions for further improving the mentoring programme. Two of the suggestions related to student preparation and goal setting, while the other five comments related to tweaking the operation of the programme to include online discussion boards, executing a practical accounting task, exposing students to a greater range of mentor experiences and getting more students involved and participating in the programme.

## 5. Discussion and conclusion

This paper reports the findings from a student mentoring programme. Unlike prior studies on student mentoring, which generally report on programmes comprising graduate students who are neither business nor accounting majors, the present study involves the examination of accounting undergraduates. Also distinguishing the present study is the use of a control group. Other than Fox *et al.* (2010), studies on student mentoring characteristically fail to test for student maturation. And as a final distinguishing feature, the present study is the first to report on a group-based student mentoring programme.

Students who participated in the mentoring programme reported finding it highly enjoyable. This finding is consistent with the beliefs of Carnegie and West (2011: 499), who suggest that students who are exposed to 'real-world' contexts of accounting will find them 'revelatory and exciting'. In addition, the mentored students reported that they had better professional networks and a

clearer understanding of the benefits and responsibilities of being a member of an accounting profession than non-participants. Mentored students' reporting of superior networks is similar to the findings of Smith-Ruig (2014). Some support was also found for participants having a better understanding of work and career opportunities. Again, these findings are similar to Smith-Ruig's (2014).

The study's findings lend support to the literature that suggests mentoring programmes can help students 'build a link between academic life and life after college' (D'Abate and Eddy, 2008: 373). In one of the more prominent critiques of the problems facing business schools, Bennis and O'Toole (2005) point to the failure to teach the application of theoretical knowledge to real-world problems, a problem that students have pointed to as well (Haman *et al.*, 2010; Johnson, 2014).

As encouraged by CPA Australia's 2015 report *Shaping the future of accounting in business education in Australia* and The Pathways Commission Report (2012), the study's findings provide evidence that the use of mentoring programmes can help forge closer linkages and integration of accounting practitioners with accounting education and can assist with showcasing the wider purposes and career opportunities associated with the accounting profession. Consequently, a first implication of the present study's findings is that educators and administrators, who are responsible for ensuring their accounting curricula support the demands associated with preparing their accounting graduates to become accounting professionals, can include practitioner-based mentoring of accounting undergraduates as one of their learning and teaching options.

The accounting education literature demonstrates that students often develop negative perceptions of accounting in their introductory accounting course (Mladenovic, 2000). Students, as pointed to by one of the mentors, who was elaborating on what he/she believed to be the benefits of the mentoring programme, often have misconceptions of accounting work and its practice. As this mentor proceeds to discuss, and what can be identified as a second study implication, mentoring programmes can assist with the goal of attracting the 'best and brightest' (Fedoryshyn and Hintz, 2002) by serving to correct students' misconceptions, which will result in the winnowing of those students who are not well suited to a career in accounting and the identification and future retention of those that are.

In addition to helping attract the 'best and brightest', the use of business practitioners as mentors can assist in promoting students' self-efficacy (Bandura, 1986a, 1986b, 1997). Self-efficacy represents one's thoughts and beliefs about his/her capability to achieve a targeted level of performance and has been found to correlate strongly with student achievement and academic persistence (Bandura, 1982), career interests and job choices (Lent *et al.*, 1994; Brown *et al.*, 2011), and, in the case of accounting students, achieving a professional qualification (Hayes and Credle, 2008). Student mentoring

programmes have been shown to be capable of promoting student self-efficacy through the modelling opportunities they offer (Tucker and McCarthy, 2001) and the realistic encouragement a credible source (i.e. the business practitioner in the role of mentor) can provide (Wood and Bandura, 1989). As reported among the qualitative responses by one of the mentors, ‘Choosing to go down the CA route is a big decision as it requires a big commitment from both student and employer’. Enabling students to develop an informed understanding of this commitment will help ensure that the students who commit to its pursuit will do so with greater confidence and self-efficacy. Consequently, a third implication of the present study is that student self-efficacy can be improved, as well as the beneficial student outcomes that are associated with this improvement, through the implementation of student mentoring programmes that feature business practitioners as mentors.

The fact that the primary resources (i.e. the mentors) for the mentoring programme are coming from outside the university offers not only a highly efficient learning and teaching option (Subramaniam and Freudenberg, 2007), but also provides students a further breadth of perspectives on the practice of accounting than they would likely otherwise receive. As one of the mentors noted in the discussion above, and this mentor’s approach is commonly used by other mentors, different colleagues are frequently invited to the mentoring meetings to provide their personal perspectives. This cornucopia of perspectives provides students further opportunities to reflect on their present (mis)conceptions of accounting and help provide the type of insights these accounting students need as they progress on their journeys to become accounting professionals.

The fact that about 30–50 students participate in the mentoring programme in any given year, which is only about 8–10 percent of the relevant student population, is unfortunate. Certainly, due to the mentoring programme’s group-based system, more students could be accommodated. Forcing student participation, however, is foolhardy; for such coercion is likely to undermine mentor–mentee trust, which is an essential element of effective mentoring (Liang *et al.*, 2008). The approach taken to date has been to let the programme’s reputation be the driver for attracting students. During the programme’s most current year of operation, 2016, a notable increase in student participation has been observed with nearly 70 students participating. Whether this is an indication of the programme’s reputation at work or some external factor (e.g. students having more free time to explore additional extracurricular activities) is not presently known.

It should also be noted that a further benefit of informing but not overselling students about the mentoring programme is that student dropout from the programme is rare. On those unusual occasions when a student does dropout, the group-based nature of the programme ensures there is minimal impact on the other group members or the group’s mentor. For example, a student withdrawal might mean that a group of eight students decreases to seven. Such



a change will have little to no impact on the dynamics or conduct of the mentoring meetings.

The recruitment and retention of mentors has been relatively easy. During the programme's 12 years of operation, the programmes' leader has, largely based on the unique preferences of the mentee groups, been required to source mentors from a wide swathe of industries and businesses in the local city. Fortunately the city's business practitioners have responded positively to the requests to be involved. In fact, it is highly rare that a contacted business practitioner will decline to be a mentor. Part of the reason, or at least now that the programme has an established record, can be ascribed to the programme's perceived effectiveness among the business community. A further reason is that the city's business practitioners have a genuine desire to support the university and its students, for they recognise that the university is a major contributor to the city's economy.

The findings of the present study point to several benefits being achieved by the students of the mentoring programme. It is important, however, to understand that these findings show only association and not causality. While student participants do report having better professional networks and a better understanding of the benefits and responsibilities of being a member of an accounting profession, it is possible that these favourable perceptions are not outcomes of the mentoring programme but antecedents to the students' participation. In other words, successful/more knowledgeable students attract mentors.

The possibility of a self-selection effect between student participation and subsequent student performance was recently explored by Jones *et al.* (2015) and Naughton and Naughton (2016) in a student internship programme. Jones *et al.* observed that while a self-selection effect did exist (i.e. 'better' students were more likely to undertake an internship), a positive effect for internship participation on student performance was still discernible. In contrast, Naughton and Naughton (2016) observed only a self-selection effect. However, when discussing their findings, Naughton and Naughton (2016) stated, 'The results of our study would support this [Jones *et al.* (2015)] notion [of specific academic disciplines benefiting differentially]'. In particular, Jones *et al.* (2015) observed that internships for business undergraduates positively and significantly increase student performance.

The problem of selection bias is not only less critical for business undergraduates, but is unlikely to have significantly impacted the results of the present study. As previously noted in the Method section, there was no difference between the academic performance and ages of the mentored and non-mentored students. Consequently, the self-selection effect commonly discussed in the education literature is unlikely to have occurred in the present study. Furthermore, unprompted anecdotal reports from the mentored students to the programme leader during the year indicated that they believed their participation in the mentoring programme increased their understandings

of work opportunities, career opportunities, and the benefits and responsibilities of being a member of an accounting profession. Additionally, the survey responses from the mentors provide further, independent evidence of these mentoring programme outcomes being realised.

It can be fairly confidently concluded that a self-selection bias, or at least one based on age or academic performance, is not present in the current study. It is possible, however, that the observed mentoring benefits were the product of higher self-motivation between students who did and did not participate in the mentoring programme. While it is possible, and therefore a limitation of the present study, that participating and non-participating students possessed different levels of student motivation, this possibility is unlikely. If different levels of motivation prevailed between the two groups of students, then, as past literature on this topic has shown (see, e.g. Marshall and Cooper, 1996), this fact should have manifested itself through different levels of academic performance being achieved by the participating and non-participating students. However, this was clearly not the case.

The benefits associated with undergraduate participation in a group-based student mentoring programme should encourage other educators to experiment with and consider adopting student mentoring programmes that use business practitioners as mentors for their own students. Some educators may feel overwhelmed by the challenge of assembling a large pool of mentors to match the typically large cohorts of accounting students found at many universities. However, as the present study demonstrates, effective mentoring programmes need not require the management of a large number of mentors. In particular, it is possible to adopt a group-based approach that requires only a fraction of the mentors needed for a one-to-one mentoring programme. Hopefully, other educators can benefit from the insights offered in this paper and begin the process of developing undergraduate mentoring programmes at their own universities.

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## Appendix I Student Questionnaire

### Accounting Student Networking

Part 1 – please circle the response that best captures your opinion

1. Do you feel you have a good understanding of work opportunities in the field of accounting?

1	2	3	4	5
Very much disagree	Somewhat disagree	Neutral	Somewhat Agree	Very much agree

2. Over the past academic year, have your views about the types of work opportunities available in the field of accounting become clearer?

1	2	3	4	5
Very much disagree	Somewhat disagree	Neutral	Somewhat Agree	Very much agree

3. Do you feel you have a good understanding of career prospects in the field of accounting?

1	2	3	4	5
Very much disagree	Somewhat disagree	Neutral	Somewhat Agree	Very much agree

4. Over the past academic year, have your views about career prospects in the field of accounting become clearer?

1	2	3	4	5
Very much disagree	Somewhat disagree	Neutral	Somewhat Agree	Very much agree

5. Do you feel you have a good understanding of the benefits and responsibilities of being part of a professional accounting body, e.g. New Zealand Institute of Chartered Accountants?

1	2	3	4	5
Very much disagree	Somewhat disagree	Neutral	Somewhat Agree	Very much agree

6. Over the past academic year, have your views about the benefits and responsibilities of being part of a professional accounting body become clearer?

1	2	3	4	5
Very much disagree	Somewhat disagree	Neutral	Somewhat Agree	Very much agree

7. When needed, have you found it easy to contact a practicing accountant / business practitioner about questions you have regarding jobs and careers in accounting?
- |                    |                   |         |                |                 |
|--------------------|-------------------|---------|----------------|-----------------|
| 1                  | 2                 | 3       | 4              | 5               |
| Very much disagree | Somewhat disagree | Neutral | Somewhat Agree | Very much agree |
8. When needed, have you found it easy to contact a practicing accountant / business practitioner about university-related study issues, e.g. input to a case study you have worked on, an essay you have written, papers to take, etc.?
- |                    |                   |         |                |                 |
|--------------------|-------------------|---------|----------------|-----------------|
| 1                  | 2                 | 3       | 4              | 5               |
| Very much disagree | Somewhat disagree | Neutral | Somewhat Agree | Very much agree |

Part 2

1. What is your age? \_\_\_\_\_
2. What level of study are you currently completing this year (please circle)?
- |     |         |     |         |     |         |      |
|-----|---------|-----|---------|-----|---------|------|
| 100 | 100-200 | 200 | 200-300 | 300 | 300-400 | 400+ |
|-----|---------|-----|---------|-----|---------|------|
3. What do you estimate your overall XYZ transcript to be (please circle)?
- |     |          |          |          |
|-----|----------|----------|----------|
| <C- | C- to C+ | B- to B+ | A- to A+ |
|-----|----------|----------|----------|

Part 3

1. Are you a participant in the Department of Accountancy and Finance’s Student Mentoring Programme? \_\_\_\_\_Yes \_\_\_\_\_No (If you ticked “No,” skip to Q 4 below.)
2. During 2012 how many significant face-to-face, phone, and email interactions did you have with your mentor (please circle)?
- |    |    |    |    |     |
|----|----|----|----|-----|
| 1x | 2x | 3x | 4x | >4x |
|----|----|----|----|-----|
3. How much have you enjoyed the mentoring programme (please circle)?
- |                  |                   |         |                |               |
|------------------|-------------------|---------|----------------|---------------|
| 1                | 2                 | 3       | 4              | 5             |
| Greatly disliked | Somewhat disliked | Neutral | Somewhat liked | Greatly liked |
4. Please state briefly why you have or have not chosen to become a participant in the mentoring programme.



## Appendix II Mentor Questionnaire

Part 1 – Please select the response that best captures your opinion.

1. Do you feel the mentoring programme offers students a good understanding of work opportunities in the field of accounting?

Very much disagree    
  Somewhat disagree    
  Neutral    
  Somewhat agree    
  Very much agree

2. Do you feel the mentoring programme offers students a good understanding of career prospects in the field of accounting?

Very much disagree    
  Somewhat disagree    
  Neutral    
  Somewhat agree    
  Very much agree

3. Do you feel the mentoring programme offers students a good understanding of the benefits and responsibilities of being part of a professional accounting body, e.g. New Zealand Institute of Chartered Accountants?

Very much disagree    
  Somewhat disagree    
  Neutral    
  Somewhat agree    
  Very much agree

4. Do you feel the mentoring programme offers students good emotional/psychological support?

Very much disagree    
  Somewhat disagree    
  Neutral    
  Somewhat agree    
  Very much agree

5. Do you feel the mentoring programme offers students good role modelling?

Very much disagree    
  Somewhat disagree    
  Neutral    
  Somewhat agree    
  Very much agree

Part 2

1. How many years have you been mentoring in the XYZ student mentoring programme?

1    
  2    
  3    
  4    
  5    
  6    
  7+

2. What do you see as the best attribute of the XYZ student mentoring programme?

3. What one change do you believe is most needed for the XYZ student mentoring programme?

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