

The mentoring relationship within a regional public accounting firm

Philip H. Siegel
Margaret L. Shelton
Khursheed Omer

University of Houston-Downtown

ABSTRACT

Formal and informal mentoring programs have been developed by public accounting firms to assist the employees in their career development. Although there is a substantial body of literature concerning the formal mentoring process, there are few studies which have compared the formal mentoring system with the informal mentoring system in public accounting firms. Furthermore, relatively little research has been done that focuses on the small regional public accounting firm.

This paper compares the formal and informal public mentoring systems within a regional public accounting firm. The comparison is made at several organizational levels within the firm using a grounded theory approach. Significant differences were found at most levels. The results indicate a greater preference for the formal mentoring system as compared to the informal system at the lower levels of the organization. At the upper organizational levels, however, a significantly higher level of preference was indicated for the informal mentoring system. Comments by the respondents revealed that there was a greater level of communication and trust under the informal approach. The research lends support to the argument in favor of an informal mentoring system and indicates that a formal system may have only limited usefulness in regional public accounting firms.

INTRODUCTION

Effective management of human resources has been discussed in management literature not only in terms of fulfilling an organization's personnel needs but also in terms of the need to identify employee career interests and to match them with specific organizational opportunities (Foulkes, 1975; Meyer, 1976). Lately, researchers have shown considerable interest in mentoring and developmental relationships which constitute an integral part of the interaction process between the individual and the organization's environment (Clawson, 1980; Dalton et al., 1977; Klauss, 1981; Levinson et al., 1978). Numerous studies have indicated that personnel problems such as high employee turnover, weak professional performance, and low employee morale can be mollified by professional socialization and proper mentoring relationships (Kram & Isabella, 1985; Kram, 1983, 1985; Blank et al., 1991; Poneman, 1992).

Research on mentoring is based on adult development and career theories which posit the mentoring relationship as one which could have significant impact on the early and middle stages of an individual's career (Dalton et al., 1977; Hall, 1976). Several subsequent empirical studies on mentoring have provided significant support for this theoretical relationship (Klauss, 1981; Kram, 1985, 1986; Kanter, 1977; Mendelson et al., 1989; Phillips-Jones, 1983; Scandura, 1991; Roche, 1979). A detailed discussion of this research follows in the next section of this paper.

In spite of its recognized importance in career development, relatively little attention has been given to the study of mentoring relationships in the accounting literature. Following Dirsmith and Covalski's (1985) pioneering paper, only three papers have been written on the subject (Pillsbury et al., 1989; Viator & Scandura, 1991; Siegel et al., 1993). All of these studies focus on the mentoring relationships within the large public accounting firm environment. There has been no research analyzing the mentoring relationships in small and/or regional public accounting firms.

The study of small regional accounting firms is important in light of the merger and consolidation of large public accounting firms which is bound to change the economic significance of local and regional public accounting firms. In the future, these local and regional firms are expected to employ an increasing number of accounting professionals. The large public accounting firms have, in the past, rendered services for mostly large SEC clients. Their pricing structure places them outside the range of most small businesses. It, therefore, seems very likely that regional and local accounting firms would become an increasingly important source of accounting services to the small business sector (Siegel et al., 1992).

The purpose of this study is to investigate the effect of mentoring on professional performance of individuals working at various organizational levels in a small regional public accounting firm. The remainder of the paper proceeds as follows: a review of research on mentoring is presented in the next section; the methodology of research and research findings are discussed in the subsequent sections; and the conclusions of the study are presented in the final section.

REVIEW OF PRIOR RESEARCH ON MENTORING

Behavioral researchers have studied the phenomenon of mentoring since the early 1970s. Most of these studies have looked at mentoring from the perspective of the individual's professional and career development. Early studies, such as Bray, Campbell, and Grant (1974), Dalton et al. (1977), Gould (1978), Hall (1976), and Schein (1978) pointed out that individuals entering the adult and professional world are likely to face a number of developmental hurdles as they struggle to form their professional identities. Levinson et al. (1978) suggested that in the early stages of their careers, young adults seek occupational identities and form mentoring relationships. Studies by Schein & Van Mannen (1977) and Schein (1978) sought to define the mentoring relationship within the organization and to determine the extent to which organizational life influenced development of necessary technical, interpersonal, and political skills. Kanter (1977), Levinson et al. (1978) and Roche (1979) reported a statistically significant relationship between successful mentoring and career advancement and development.

A number of studies provided empirical support to the mentoring-developmental relationship. For example, Jennings (1971) who queried corporate presidents reported that most CEOs had a successful mentoring relationship and that the mentoring process played a vital role in their success. Roche (1979) found that mentoring contributed to higher salaries, bonuses, and total compensation of nearly two-thirds of the most prominent business executives in the U. S. Levinson et al. (1978) focused on the study of upper-level male executives and found that mentoring was an important element in the career development of these individuals. Henning and Jardim (1977) reported similar results for women executives. Studies of mentoring relationships in the private sector (Mendelson et al., 1989; Phillips-Jones, 1983; Kram, 1985, 1986) confirmed the conclusions reached in earlier studies that successful mentoring contributes to career enhancement and development.

In a further discussion of the effectiveness of mentoring in career enhancement, Kram (1983, 1985) and Levinson et al. (1978) identified specific benefits which are classified as career enhancing and psychosocial. Career enhancing functions increase the individual's ability to develop his/her career. Psychosocial functions, on the other hand, assist the individual in developing his/her personal feelings of confidence, competence, and job acceptance.

A significant body of research on mentoring has examined the effects of formal and informal mentoring systems. This line of research has reported mixed results and considerable controversy remains about the relative benefits of formal versus informal mentoring programs. Klaus (1981) found that a formal mentoring program provided benefits to professionals employed by the federal government agencies. The benefits included superior job performance, more rapid advancement, reduced absenteeism, and reduced turnover.

Willbur (1987) reported that informal mentors provided encouragement at critical points in the protege's career and acted as booster to the long-range interests of the protege. The results of his study also demonstrated that mentoring increased the chances of career success for women and minorities, particularly for those who possess a high achievement motivation. The study also found that mentoring was a significant predictor of career success across the board for fast-track career individuals as well as the less spectacular steady-track individuals.

Mendelson et al. (1989) and Phillips-Jones (1983) found that a formal mentoring structure is highly successful in fostering career advancement and development. However, a number of other research studies suggest that formal relationships are not as significant as informal relationships (Kram, 1986; Keele et al., 1987; Kizilos, 1990). Dirsmith and Covaleski (1985) and Siegel et al. (1992) in studying large public accounting firms found the informal mentoring relationships to be more effective in enhancing career development than a formal mentoring structure.

Hunt and Michael (1983) noted that formal and informal mentoring systems were not complementary and might result in the loss of self-esteem, frustration, and blocked opportunities. Vertz (1985) found that when a formal mentor becomes too dominant, the protege employee loses self-sufficiency. The mentor may also be reluctant to allow the protege employee to advance beyond his/her influence. The study by Keele et al. (1987) identified three problems associated with the formal mentoring process: unrealistically high protege expectations; excess of time spent in the mentoring relationship resulting in the protege neglecting other important organizational relationships; and incompetent and untrained mentors. Keele et al. (1987) also indicated that successful formal mentoring systems were in place in organizations where they were not needed. Kizilos (1990) also concluded that formal programs were successful where the organizational culture itself was encouraging career growth.

The accounting literature on mentoring has primarily focused on two different types of research. The first type investigated whether a formal or informal mentoring system was more effective in achieving the previously noted mentoring benefits (Dirsmith & Covaleski, 1985; Siegel et al, 1993). The second type of mentoring research in accounting investigated the likelihood of promotion and professional turnover in both formal and informal mentoring systems (Viator & Scandura, 1991). The study by Dirsmith and Covaleski (1985) employed a qualitative research approach and concluded that informal mentoring is predominant in public accounting. Siegel et al. (1993) used quantitative data to test whether the formal or informal mentoring system was more effective in professional advancement, turnover reduction, and career enhancement. They reported that the informal mentoring system was more effective in promoting professional development and career enhancement. However, Siegel et al. (1993) were unable to find a significant difference in reducing employee turnover. Pillsbury (1989) found that the absence of an informal mentor retarded career development and increased turnover among women in public accounting.

METHODOLOGY

As stated earlier, the purpose of this study is to investigate the effect of mentoring on the professional performance of individuals working at different organizational levels in a regional public accounting firm. Specifically, the study addresses the following research questions:

1. Which mentoring system (formal or informal) plays a more effective role in an individual's career development?
2. Does mentoring have a varying effect on career development at different professional stages?

Research Design. The research design employed in the study utilized grounded theory analysis recommended by Becker et al. (1961) and Glaser and Strauss (1967) and later applied to accounting research by Blank et al. (1991). This research approach differs from classical research design in that it does not begin with a well-defined set of hypotheses to be tested. The grounded theory does not specify any particular data gathering instrument. No set of analytical procedures are specified in advance of the data collection process. This approach derives conclusions from the data. The research orientation, therefore, emerges from the analysis of the data (Blank et al., 1991).

The questionnaire utilized in this research study was developed from preceding field work using the grounded theory methodology (Kram, 1983; Kram & Isabella, 1985; Blank et al., 1991). The first section of the interview questionnaire contained demographic questions. The second section contained questions dealing with the career history and the mentoring relationship. In the final section, a pivotal question was presented that led into questions concerning the nature of developmental relationships (see Appendices I and II).

The interviewing techniques followed the methodology developed by Kram and Isabella (1985) and Blank et al. (1991) where the interviews included components of a structured research design, critical interviewing, and informal discussions. As noted earlier, a detailed set of interview questions dealing with the topics of interest was used as a guideline in the interviewing. The use of this research design insured that necessary data was gathered and the research questions were addressed. In addition, the interviewer had the flexibility to explore any other issues that emerged during the interviewing process.

Prior to the beginning of the interviewing process, the researchers discussed possible biases among the sample group arising from perceptions of the nature of the study. Furthermore, the likelihood of pre-existing ideas which individuals may have formed regarding mentoring relationships was considered. For example, some individuals were initially reluctant to discuss the formal mentoring system since the system was utilized in the process of evaluating them.

These discussions alerted each interviewer to the possibility of their own bias on the data collection process. Ongoing discussions between the interviewers during the data collection process provided the researchers with the opportunity to identify and deal with the problems that might develop during the course of interviews with the subjects. In addition, any emerging topics beyond the original research focus were discussed and analyzed. This monitoring process significantly strengthened the ability of the researchers to reduce the problem of interviewing bias and to update research expectations (Kram & Isabella, 1985).

Sample Selection. The individuals in the sample were selected from different professional levels of a regional firm located in a major Southwestern city. The extended interaction with the subjects required under the grounded theory approach made it necessary to limit the sample to a single firm. Vertz (1985) has used a similar approach in studying the relationship of mentoring with the occupational advancement of women. The selection of a single firm located in a single city might not be representative of all the firms of this type across the country. However, the researchers made sure that the makeup of the professionals in the selected firm reflected the diversity and population composition similar to that found in other studies (Siegel et al., 1992; Wright, 1988; Siegel & Rigsby, 1988; Rasch & Harrell, 1990; Blank et al., 1991).

The individuals involved in the study were randomly selected by the human resource director of the firm. The firm's managing partner instructed the human resource office to contact each of the selected individuals, thereby facilitating the cooperation of the subjects. A set of criteria was developed for the list of potential subjects. The first criterion for subject selection was the individual's staff level. These levels were classified into four strata including staff, project manager, senior project manager, and partner. Prior research suggests that different ages and career stages impact upon a person's development with respect to professional relationships (Erickson, 1968; Levinson, et al., 1978). The typical staff structure found in public accounting firms consists of younger individuals holding lower level positions. Therefore, it was assumed that position in the firm hierarchy could be used as a proxy for age. Distribution of the sample classified by staff level is summarized in Table 1.

The second criterion was based on gender. The accounting profession has experienced a significant increase in the number of female professionals in the past decade (Pillsbury et al., 1989). Therefore, it was considered important to use gender as a criterion in sample selection. The gender composition of the firm was approximately reflected in the sample group's composition. Thirty percent of the sample consisted of women (see Table 1 for detailed breakdown of gender composition in the sample).

Table 1. Summary of Interview Participants

Demographics	Initial Group	Secondary Group	Totals
Total Interviews	24	30	54
Position:			
Staff	11	2	13
Project Manager	7	7	14
Senior Project Manager	6	10	16
Partner	0	11	11
Total	24	30	54
Sex:			
Female	9	7	16
Male	15	23	38
Total	24	30	54

The initial group of 24 subjects consisted of the proteges. These subjects were asked to identify at least two persons who had a significant impact on their career with the firm and with whom they had experienced helpful or supportive relationships within the context of the profession. This procedure was followed to overcome the possibility that the subjects may come into the interviewing process with preconceived ideas of the types of relationships being studied.

The researchers contacted each individual in the initial sample to arrange for an initial interview and orientation in the research project. The human resource officer scheduled the time and place for each of the initial interviews. The researchers made use of formal, informal, and semi-structured interviews which were to be both exploratory and selective. A detailed list of questions can be found in Appendices I and II.

Each of the subjects in the sample was interviewed twice. The first interview known as the field interview involved extensive observational analysis. This initial contact was also designed to establish a positive working relationship between the interviewer and the subject (Openheim, 1966). In addition, the initial interview obtained data relating to the subject's career history, as well as their perceptions of the firm and its corporate culture. Thus, the initial interviews focused on eliciting information about each professional's current position, career history, critical organizational or personal events, perceptions of the corporate culture, viewpoints on the mentoring process, and individuals influential in each person's career development.

The first interview was conducted for an average of 45 minutes. At the conclusion of this interview, each subject was reminded to identify up to two persons who had contributed to their professional development within the firm. The research team contacted these individuals at a later date for another interview. More detailed questions relating to the relationships specified in the first interview were pursued in the second interview.

The first interview resulted in the identification of a secondary group consisting of 30 individuals who served as mentors of the initial group. These individuals were interviewed with a focus on the compilation of data about their current position, career history, critical personal or professional events, and viewpoints on the mentoring process. The subjects in the secondary group were asked to identify individuals at lower level positions who they had influenced and to describe the nature of their interaction with these individuals. Subsequently, one or both of these individuals were interviewed again to obtain further details and clarification.

The interviewers maintained the anonymity of the individuals who had identified the individuals in the secondary group. In some cases, however, the initial group notified the individuals in the secondary group that they had been identified as mentors in the first interview. However, as Kram and Isabella (1985) have indicated, such disclosure has no significant impact on the research results.

Data Analysis. Data analysis was performed in accordance with the approach recommended by Post and Andrews (1982). First, the interview transcripts were scanned for concepts concerning the mentoring relationships. Next the data and the transcripts were thoroughly reviewed to determine what impact, if any, these mentoring relationships had on career development. The data was then examined to identify any other developmental relationships that emerged during the data collection process.

The data analysis helped identify categories of mentoring concepts having similar characteristics and categories of concepts which highlighted differences. Utilizing these initial categories, the data was consolidated to finalize concepts that specified similarities and differences across cases. The data was also classified into relationship categories identified in the interview.

RESEARCH FINDINGS

Since our research was based upon descriptive, qualitative, and exploratory data, we used frequency counts and cross tabulation tables as the principal data analysis tools as recommended by Nie et al. (1975). Our analysis led to identification of developmental functions similar to those found by Kram (1983, 1985, 1986) and Kram and Isabella (1985). The research primarily considered the variables associated with mentoring relationships as specified in Table 2.

Table 2. Summary of Developmental Relationships

Mentoring Relationships

Career Enhancing Functions:

- Information Sharing
- Coaching
- Exposure and Visibility
- Protection
- Challenging Work Assignments

Psychosocial Functions:

- Acceptance and Confirmation
- Counseling
- Role Modeling
- Friendship

Special Attributes:

- Complementarity

As previously noted, a total of 108 interviews were conducted with 54 members of the management advisory division of the public accounting firm. In order to investigate the socialization process of the different mentoring systems, the demographic composition of the respective groups was considered and is shown in Table 3.

Table 3. Cross Tabulation of Subjects by Sex and Number of Years in Public Accounting

Sex	Less Than Five Years	More than Five Years	Total
Male	18 (47%)	20 (53%)	38
Female	6 (38%)	10 (62%)	16
Total	24	30	54

Cross tabulation of sex by number of years in public accounting indicated that 47 percent of the men and 38 percent of the women had less than five years experience in public accounting. However, women exceeded men (62% to 53%) in the category of more than five years of public accounting experience. Even though it is not shown in the table, more or less the same proportion between men and women was observed in the cross tabulation of sex by organizational level. These results reflect the hiring trend in public accounting over the past decade as reported by Pillsbury et al. (1989).

Table 4 shows the perception of individuals grouped by organizational level about the importance of mentoring. The results indicate that at the highest and lowest organizational levels, mentoring considered to play a less significant role in career development. At the middle organizational levels, the individuals considered mentoring to be consistently important in career development. These findings are consistent with those reported by Kram (1983) and Viator and Scandura (1991).

Table 4. System Preference by Organizational Level

Organizational Level	Formal	Informal
Staff Level (Initial Year)	10 (77%)	3 (23%)
Staff Level (Subsequent Year)	5 (38%)	8 (62%)
Project Manager	0	14 (100%)
Senior Project Manager	0	16 (100%)
Partner	NA	NA

Preference for formal or informal mentoring system by subjects at different levels of the organization are summarized in Table 5. The data clearly indicates that, except for the early years of employment, the participants thought that informal mentoring system played a more effective role in their career development than did the formal mentoring system. It should be pointed out that there were two response levels (initial year and subsequent years) for the staff category. At the first response level, the subjects pointed out that they preferred formal mentoring as new entrants in the organization. However, as they became more familiar with the work environment, their preference shifted to the informal mentoring system. These results are consistent with Kram (1985) and Siegal et al. (1991). Detailed comments of the respondents summarized in Appendix III provide further corroboration of these findings.

Table 5. Summary of Developmental Impact by Organizational Level

Organizational Level	Mentoring Consistently Important	Mentoring Less Important
Staff Level	3 (27%)	8 (73%)
Project Manager	7 (50%)	7 (50%)
Senior Project Manager	11 (69%)	5 (31%)
Partner	2 (18%)	9 (82%)

CONCLUSIONS

A certain degree of caution is warranted in interpreting the results of this study. The results are based on the study of the consulting division of one regional public accounting firm. Generalizations beyond the firm studied are, therefore, not possible. Nevertheless, it is noteworthy that our results are consistent with research in other professional areas. Mentoring is perceived as an important contributor to career development and success in the regional public accounting firm that we studied. This perception gets stronger as one moves to higher organizational positions. Mentoring is not perceived as being as important at the staff and partner levels. This may be due to the fact that as newcomers many individuals encounter difficulties in establishing communications and trusting relationships with their superiors. Consequently, they have to rely principally upon peers for communication. In case of partners, it is possible that, having achieved the highest position in the organization, they are not prepared to give credit to the mentoring system for their success.

The results of this study do lend support to the argument in favor of an informal mentoring system and indicate that formal mentoring systems may have only limited usefulness in career development. A formal mentoring system was found to be important in assisting new entrants at lower organizational levels assimilate in the new environment and develop social and professional skills necessary to meet the organization's requirements. Informal mentoring systems, on the other hand, were reported to have a greater and more lasting influence on career development of individuals at the middle organizational levels. A possible explanation for the preference for the informal mentoring system at this level is the fact that individuals who reach the middle organizational level have overcome the communication barriers and the lack of trust which are generally encountered in the early stages of work.

The research we conducted did not afford us the opportunity to look into the influence exerted by the characteristics of the formal and informal mentoring systems in the organization. This would be possible only if the mentoring systems at two or more organizations were studied and the differences in the characteristics of the mentoring systems were taken into consideration. Future extensions of this research may examine this aspect. The effect of size on the perceptions about mentoring is another factor that may be incorporated by comparing large and small firms. The research may also be extended to include professionals involved in taxation and auditing. Another dimension which may be incorporated in future research on this topic is to compare other kinds of developmental relationships, such as peer relationships and inter-organizational relationships, with mentoring relationships.

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APPENDIX I

Developmental Relationships Interview No. 1

Purpose:

To learn more about each individual and his career development, as well as to become more acquainted with the company.

Current Position:

Tell me a little about what you do now.

What do you find most frustrating about your current position?

Career History:

How did you get to this position? Tell me a little about your career path to this point.

Have there been any people who have been helpful to you in your career development?

Can you tell me a little about each person?

Why were they important?

How did they help you?

Can you identify any critical events, either organizational or personal, that influenced your career?

What were those events?

How did they impact on your career?

What lessons did you learn from them?

What was going on in your personal life during all of this career development?

Organization:

What was it like to work for this firm?

How would you describe the culture of this firm?

What are the important values or beliefs held here?

What are the do's and don'ts that you might tell a new person?

How does the organization help develop its employees?

I understand that this firm has a mentoring program.

How does this program work?

Do you participate?

What is the nature of your participation?

Why do you participate?

What do you feel you get out of the program?

What do you feel you give to the program?

How would you characterize the nature of the relationships that are formed through this program?

In what ways are they helpful to the career development of the protege?

What are the program's strengths and weaknesses?

Is the program effective? Why or why not?

Are there other ways in which the firm aids in the career development of its personnel?

If yes, what are those ways?

If no, why not? What problems result?

Who are the people in this firm who have been instrumental in your career development?

How have these people been instrumental?

Pivotal Question:

Of those people, I would like you to identify two individuals who are either currently or have been most important to you in your career development at this firm. These are the people I would like us to talk more about in our next meeting.

Who are these people? Would you allow me to contact these individuals and to include them in this research process?



APPENDIX II

Developmental Relationships Interview No. 2

At the end of our last interview, you identified two individuals (A and B) important to your career development.

Overall, how would you characterize or describe your relationship with this person, either A or B?

Tell me a little about how you met this person.

How long you have known this person?

How/where did you first meet?

What were your initial impressions?

What do you think they thought about you?

How did the relationship evolve and grow over time?

What kind of things did you do? Activities? Inside or outside of work? Were there any incidents or situations you remember that stand out in the relationship? Can you describe those situations. What happened? What did you do? What did the other person do or not do? Tell me what you learned about yourself or the other person.

In what ways has this relationship changed since you first met? What would you say you gave to this person? What does this person get from you in the relationship? What do you predict for this relationship in the future?

Is there anything else about this person or this relationship that you would like to discuss?

APPENDIX III

Summary of Comments from Respondents

1. The informal relationship is more confidential.
2. The informal system provides fewer personal contacts.
3. The formal system provides mentors who vary widely in mentoring skills.
4. Mentoring is necessary at the early stages of an individual's career, but is less helpful afterwards.
5. The formal system does not provide for choice of mentors.
6. At lower professional levels, informal meeting helps a great deal in building self-confidence. However, at higher professional levels, both the quality and quantity of advice is not as high.
7. It is difficult to designate or assign a formal mentor. A true mentoring relationship occurs informally when two people feel comfortable with each other.

Behavioral considerations for small businesses and JIT

Joseph G. Ormsby, Ph.D. CPIM is a Professor of management at Stephen F. Austin State University. Dr. Ormsby received his Ph.D. from the University of Arkansas. Dr. Ormsby's articles have appeared in *Production & Inventory Management, Industrial Marketing Management, Journal of Small Business Strategy, and Journal of Business and Entrepreneurship*.

Steve McDaniel, Ph.D. is a Professor of marketing at Texas A & M University. Dr. McDaniel received his Ph.D. from the University of Arkansas. Dr. McDaniel's articles have appeared in numerous journals including *Journal of Marketing, Journal of Marketing Research, Industrial Marketing Management, and Journal of Small Business Management*.

Alicia B. Gresham is an Assistant Professor of Marketing at Stephen F. Austin State University. Her main areas of research include marketing small businesses and service quality. She currently serves as Secretary-Treasurer of the Southwest Small Business Institute Association.

Cafeteria plans: Saving employers and employees money

Dr. Thurrell McClendon is a Certified Public Accountant and has his Ph.D. in Accounting from the University of Arkansas. He has been on the faculty at Southeastern Louisiana University for the past 13 years and has contributed several articles to conferences and journals, including two articles in *Management Accounting*.

Dr. Joe Miller has his Ph.D. in Marketing from the University of Mississippi. He has been on the faculty at Southeastern Louisiana University for 23 years, where he presently serves as Dean of the College of Business. Dr. Miller has been actively engaged in business consulting and is a frequent contributor to leading journals in his field.

Gerard G. Rockenbaugh, Jr. is a Certified Public Accountant licensed in the State of Louisiana. He received his Bachelor of Science degree in Accounting from Nicholls State University in December 1977. Currently, Mr. Rockenbaugh is employed by the Omni Group as Director of Employee Benefits.

Family and medical leave act: A strategy for small business compliance

Chris E. Freese is an instructor at Eastern Illinois University, Lumpkin College of Business and Applied Sciences in Charleston, Illinois. He also maintains a litigation law practice in Sullivan, Illinois. He received a B.S. in Architecture and an MBA from the University of Illinois and a Juris Doctor from the University of Louisville.

The mentoring relationship within a regional public accounting firm

Philip H. Siegel holds the Fiesta Mart Chair of Accounting at the University of Houston-Downtown. Dr. Siegel received his accounting doctorate from Memphis State University. He is the editor of *Application of Fuzzy Logic and Theory of Evidence in Accounting*, publishes in national and international journals, holds a Florida CPA certification, and has both public and corporate accounting experience.

Margaret L. Shelton is an assistant professor and accounting coordinator at the University of Houston-Downtown. Dr. Shelton received her accounting Ph.D. from the University of Houston. She has published in national journals, has been an educator for 22 years, holds a Texas and a Louisiana CPA certification, and has public accounting experience.

Khursheed Omer is an assistant professor at the University of Houston-Downtown, specializing in teaching Accounting Information Systems and Cost Accounting. Dr. Omer received his accounting doctorate from Memphis State University, has published in national and international journals, has practitioner experience, and is a CPA.

The effect of course redesign on SBI student outcomes: An application of job characteristics model

Dr. Larry R. Watts is an Associate Professor of Management at Stephen F. Austin State University. He is an active member of several professional associations and his research interests include strategic management, entrepreneurship and small firm performance.

Dr. William T. Jackson is an Assistant Professor of Management and the SBI Director at Stephen F. Austin State University. He is President-Elect for SSBIA and his research interests include entrepreneurship, small business, strategic management and organizational change.