

Matthew Hall and David Smith

Mentoring and turnover intentions in public accounting firms: a research note

**Article (Accepted version)
(Refereed)**

Original citation:

Hall, Matthew and Smith, David (2009) *Mentoring and turnover intentions in public accounting firms: a research note*. [Accounting, Organizations and Society](#), 34 (6-7). pp. 695-704. ISSN 0361-3682 DOI: [10.1016/j.aos.2008.11.003](https://doi.org/10.1016/j.aos.2008.11.003)

© 2008 [Elsevier Ltd.](#)

This version available at: <http://eprints.lse.ac.uk/28924/>

Available in LSE Research Online: August 2014

LSE has developed LSE Research Online so that users may access research output of the School. Copyright © and Moral Rights for the papers on this site are retained by the individual authors and/or other copyright owners. Users may download and/or print one copy of any article(s) in LSE Research Online to facilitate their private study or for non-commercial research. You may not engage in further distribution of the material or use it for any profit-making activities or any commercial gain. You may freely distribute the URL (<http://eprints.lse.ac.uk>) of the LSE Research Online website.

This document is the author's final accepted version of the journal article. There may be differences between this version and the published version. You are advised to consult the publisher's version if you wish to cite from it.

Full text copy of:

Hall, M and Smith, D. 2009. Mentoring and turnover intentions in public accounting firms: a research note. *Accounting, Organizations and Society*, 34 (6-7), 695-704.

Acknowledgements

The authors would like to acknowledge financial assistance from CPA Australia, and would also like to thank the Institute of Chartered Accountants in Australia for their assistance in identifying firms to participate in our study. Thanks to Wim van der Stede, Rob Chenhall, Axel Schulz, Robyn Moroney, Peter Carey, Dean Hanlon, Kim Langfield-Smith, and Pauline Weetman for their helpful comments on the paper.

MENTORING AND TURNOVER INTENTIONS IN PUBLIC ACCOUNTING FIRMS: A RESEARCH NOTE

ABSTRACT

Turnover in public accounting firms is a critically important issue as firms seek to retain quality accounting personnel in the face of skilled labour shortages. Mentoring is one initiative that has been suggested as a means of reducing the high costs associated with employee turnover. However, prior accounting research examining the association between mentoring and turnover intentions has produced mixed results, which may be due, at least in part, to difficulties in operationalizing the mentoring construct. Drawing on recent management literature regarding organizational turnover intentions, we challenge the conventional view that mentoring generally leads to reduced turnover intentions, by testing a theoretical model that posits that different functions of mentoring have differing effects on turnover intentions. Specifically, we argue that while the psychosocial support function of mentoring can serve to reduce public accountants' turnover intentions, the career development function of mentoring has the potential to *increase* turnover intentions. Results support this conclusion.

Introduction

In recent years there has been considerable interest surrounding the development, operation and effects of mentoring relationships within public accounting firms (see, for example, Viator & Pasewark, 2005; Herbohn, 2004; Kaplan, Keinath & Walo, 2001). A mentoring relationship is an interpersonal exchange between a senior experienced colleague (the mentor) and a less-experienced junior colleague (the protégé) in which the mentor provides direction, support and feedback to the protégé regarding career plans and personal development (Russell & Adams, 1997; Kram, 1985). One of the strongest claims regarding mentoring relationships is that they assist public accounting firms in retaining employees (AICPA, 2007; Gregg, 1999). However, despite numerous studies, it is unclear whether and how mentoring relationships affect public accountants' organizational turnover intentions.¹ Simply having a mentor does not necessarily result in lower turnover intentions; some studies find a negative association between having a mentor and intentions to leave the accounting firm (Viator & Scandura, 1991; Scandura & Viator, 1994; Barker, Monks & Buckley, 1999), whereas others report no association (Viator, 2001; Herbohn, 2004). Studies focusing on the support provided by a mentor to a protégé also report mixed results. Some research finds that more career development and psychosocial support from a mentor is associated with lower turnover intentions (Herbohn, 2004; Barker et al., 1999), but other studies find no

¹ Given the difficulties associated with obtaining data on actual turnover behaviour, we focus our analysis on organizational turnover intentions. Prior research shows that turnover intention is a valid and reliable indicator of subsequent turnover behaviour (Steel & Ovalle, 1984).

associations (Viator & Scandura, 1994).² We propose several explanations for these mixed findings.

Most prior research has focused on differences in turnover intentions between those public accountants who have a mentor and those who do not (for example, Viator & Scandura, 1991; Barker et al., 1999). Operationalizing mentoring as a dichotomous (yes/no) variable is problematic because it potentially masks the effects of mentoring relationships by combining good and poor quality mentoring in one category (Ragins, Cotton & Miller, 2000). We argue that it is not the presence or absence of a mentor that is important; rather, it is the quality of a mentoring relationship that is likely to affect an individual's turnover intentions (Allen et al., 2004; Ragins et al., 2000).

A mentor can provide two different types of support: career development support and psychosocial support (Kram, 1985).³ Prior research on mentoring has argued that both career development support and psychosocial support are negatively associated with intentions to leave the accounting firm (Scandura & Viator, 1994; Barker et al., 1999; Herbohn, 2004). However, theory indicates that the two types of mentoring support can have different effects because they relate to different facets of the mentoring relationship (Allen et al., 2004; Kram, 1985; Tharenou, 2005). Career development support is primarily concerned with preparing the protégé for career advancement, such as providing assistance with learning the job and sponsoring the protégé for important assignments (Viator, 2001; Allen et al., 2004; Kram, 1985). In contrast, psychosocial support primarily relates to developing the protégé's identity and sense of self, such as

² A summary table of findings from prior studies of mentoring and organizational turnover in accounting firms appears in the Appendix.

³ In their meta-analysis of mentoring research, Allen et al. (2004) argue that the career and psychosocial functions serve as the primary distinct and reliable overarching operationalizations of mentoring support. Following Allen et al. (2004), we focus our analysis on these two primary functions of mentoring.

sharing of personal experiences, acts of friendship, and acting as a role model (Viator, 2001; Allen et al., 2004; Kram, 1985). As such, it is questionable whether both types of mentor support would have the same effect on public accountants' organizational turnover intentions.

Prior research has focused almost exclusively on the direct effect of mentoring relationships on organizational turnover intentions, rather than indirect effects. There can be theoretical differences between direct- and indirect-effects models that have practical implications (Shields, Deng & Kato, 2000; Hall, 2008). In particular, mentor support may serve to both increase and decrease turnover intentions through its effect on intervening psychological mechanisms, yet these conflicting effects are not examined in direct-effect models, potentially resulting in inconsistent results (Luft & Shields, 2007: 45). Indirect-effects models also allow an investigation into how and why a relationship between mentoring and organizational turnover intentions may exist (Payne & Huffman, 2005; Lankau & Scandura, 2002).

We test a theoretical model linking the two types of support provided by a mentor (career development and psychosocial support) to organizational turnover intentions through three intervening variables: psychological empowerment, affective organizational commitment, and procedural justice. Collectively, these three variables help to explain how and why mentor support is related to organizational turnover intentions. In contrast to prior research, but consistent with theory, we find that career development support is *positively* associated with intentions to leave the accounting firm both directly and indirectly through the intervening variable of psychological empowerment. We find that psychosocial support is *negatively* associated with public

accountants' intentions to leave the accounting firm through the intervening variables of affective organizational commitment and procedural justice. Our study contributes to the literature by showing that the mere presence/absence of a mentor does not affect organizational turnover intentions; rather, it is the nature of the support provided by a mentor that is important. Most interestingly, we show that career development support and psychosocial support have *different* effects on public accountants' organizational turnover intentions. In particular, we show that more career development support can *increase* a protégé's turnover intentions. From a practical perspective, this has important implications for the efficacy of accounting firms' mentoring programs insofar as they are aimed at reducing employee turnover. From a theoretical perspective, our results indicate that researchers need to consider how each type of mentor support is related to the outcome(s) of interest, rather than assuming different types will have the same effects. Through including three intervening variables in our theoretical model, we increase understanding of the psychological mechanisms through which mentoring relationships affect public accountants' intentions to leave an accounting firm.

The remainder of the paper contains four sections. The next section develops the theoretical model and presents hypotheses. The research method, including sample selection and variable measurement, is then presented. This is followed by presentation of the results. The final section discusses the results and concludes the paper.

Theoretical Framework

Based on our discussion, we expect career development support to increase turnover intentions and psychosocial support to reduce turnover intentions. To test this,

we develop a model linking psychosocial support and career development support to organizational turnover intentions through three intervening variables: affective organizational commitment, procedural justice and psychological empowerment.⁴ We propose that career development support is positively associated with psychological empowerment (H1), which, in turn, is positively associated with organizational turnover intentions (H2). In contrast, we expect that psychosocial support is positively associated with both affective organizational commitment and procedural justice (H3, H4), which, in turn, are both negatively associated with organizational turnover intentions (H5, H6).

Career development support and psychological empowerment

Psychological empowerment refers to intrinsic task motivation manifested in a set of four cognitions: meaning (the value placed on work judged in relation to an individual's own ideals or standards), competence (an individual's belief in his/her capacity to perform a job with skill), self-determination (an individual's belief concerning the degree of choice he/she has in initiating and performing work behaviours), and impact (the extent to which an individual believes he/she can influence outcomes at work) (Spreitzer, 1995; Thomas & Velthouse, 1990). Career development support involves the mentor sponsoring the protégé for assignments that increase contact with important clients, partners and managers, increasing a protégé's opportunities for information exchange and knowledge acquisition unavailable through usual channels (Allen et al.

⁴ We include affective organizational commitment and procedural justice in our theoretical model as prior research shows that these two variables are important outcomes of mentor support (Siegel, Reinstein & Miller, 2001; Stallworth, 2003; Scandura, 1997). In addition, both affective organizational commitment and procedural justice have been found to be important predictors of organizational turnover intentions (see, for example, Ketchand & Strawser, 1998; Fogarty & Kalbers, 2006; Konovsky & Cropanzano, 1991). We include psychological empowerment in our model to test our expectation that some forms of mentor support are likely to enhance protégés' beliefs in their ability to secure valued employment at other firms, which can lead to higher turnover intentions.

2004). Social exchanges with important individuals within and outside the firm can increase a protégé's sense of power and mastery, thus developing beliefs related to self-determination, impact and competence (Spreitzer, 1996). Furthermore, greater contact with key clients and partners/managers is likely to be intrinsically rewarding, strengthening a protégé's sense of meaning and purpose. Career development support also involves the mentor helping the protégé to learn new skills and to develop expertise, which is likely to enhance a protégé's belief in their own competence, and to influence outcomes in his/her work role. Furthermore, work roles that develop new skills and abilities are viewed as more meaningful than those roles that do not develop such skills and abilities (Thomas & Velthouse, 1990; Hackman & Oldham, 1980). Hence:

H1: There is a positive association between career development support and psychological empowerment.

Psychological empowerment and organizational turnover intentions

Maertz and Griffeth (2004) argue that one driver of turnover behaviour is an 'alternative force' related to an individual's belief in his/her ability to secure a valued alternative position in another firm. Public accountants with high levels of psychological empowerment have strong belief in their own ability, competence and influence, and thus are more likely to believe that they will be able to obtain valued alternative employment in other firms. Importantly, such beliefs can be based not only on knowledge of specific positions and job offers, but on perceptions of the job market and the types of positions available in other firms (Maertz & Griffeth, 2004). In contrast, individuals with low psychological empowerment are unlikely to believe that they have the necessary skills, competence or influence to obtain valued alternative employment in other firms (Benson, Finegold, & Mohrman; 2004). Finally, psychological empowerment reflects an active,

rather than passive, orientation to one's work role (Spreitzer, 1995). As such, employees who have high levels of psychological empowerment are likely to be more active in searching for, and have more opportunities to learn about, options for alternative employment in other firms. This leads to H2:

H2: There is a positive association between psychological empowerment and organizational turnover intentions.

Psychosocial support, affective organizational commitment and procedural justice

Affective organizational commitment refers to an individual's emotional attachment to an organization and develops when an individual becomes involved in, recognizes the value relevance of, and/or derives his/her identity from the organization (Meyer & Herscovitch, 2001; Ketchand & Strawser, 2001; Meyer & Allen, 1997). Psychosocial support, through the provision of friendship, counselling, and role modelling, develops emotional bonds and promotes the adoption of organizational values by protégés, thus facilitating identification with the organization (Payne & Huffman, 2005; Joiner, Bartram & Garreffa, 2004; Stallworth, 2003; Eisenberger, Huntington, Hutchison, & Sowa, 1986). In contrast, a lack of psychosocial support from a mentor is likely to limit the extent to which a protégé identifies with the organization. Siegel et al. (2001) found that two aspects of psychosocial support, social support and role modelling, were positively associated with affective organizational commitment.

Procedural justice refers to the perceived fairness of the mechanisms and processes by which decisions in the organization are made (Greenberg, 1990; Parker & Kohlmeyer, 2005). Psychosocial support is expected to develop higher levels of procedural justice by enhancing protégés' perceptions of the fairness of organizational processes and procedures as it involves the mentor discussing concerns, talking about

problems, and showing empathy for and feelings of respect toward the protégé (Kram, 1985; Viator, 2001; Allen et al., 2004). In contrast, where mentors fail to discuss concerns with and show respect for the protégé, this is likely to reduce a protégé's belief in the fairness of organizational procedures. Prior research shows a positive association between psychosocial support and procedural justice (Siegel et al., 2001; Scandura, 1997). The above discussion leads to H3 and H4:

H3: There is a positive association between psychosocial support and affective organizational commitment.

H4: There is a positive association between psychosocial support and procedural justice.

Affective organizational commitment, procedural justice and organizational turnover intentions

An employee who is attached to, and enjoys his/her membership of, an organization is motivated to continue that experience by maintaining his/her membership (Meyer & Allen, 1997). In contrast, employees who do not enjoy their membership will seek to avoid discomfort by withdrawing their membership (Maertz & Griffeth, 2004). Many prior studies show that affective organizational commitment is negatively associated with organizational turnover intentions (Ketchand & Strawser, 1998; Mathieu & Zajac, 1990; Meyer & Herscovitch, 2001; Fogarty & Kalbers, 2006).

When an employee perceives that the organization has failed in one or more of its obligations, this reduces or negates any felt obligations owed to the organization, including obligations to stay (Maertz & Griffeth, 2004). In particular, individuals who perceive bias or unjust treatment are motivated to pursue employment in other 'fairer' organizations (Parker & Kohlmeyer, 2005). Several studies have found a negative relationship between procedural justice and organizational turnover intentions (e.g.,

Aryee, Budhwar & Zhen, 2002; Dailey & Kirk, 1992; Konovsky & Cropanzano, 1991).

This leads to H5 and H6:

H5: There is a negative association between affective organizational commitment and organizational turnover intentions.

H6: There is a negative association between procedural justice and organizational turnover intentions.

Research Method

Sample selection and data collection

The sample for the study was drawn from accountants working in Australian public accounting firms. The Institute of Chartered Accountants in Australia contacted public accounting firms on our behalf. Seven firms (one Big 4 firm and six middle-tier firms) agreed to participate. A liaison person at each firm distributed survey packages to participants through each firm's internal mail system.⁵ Each survey package contained a cover letter explaining the purpose of the study, a three-page questionnaire, and a postage-paid envelope. Of the 490 questionnaires sent to participants, 260 were returned, for a response rate of 53%, which is within acceptable limits (Baruch, 1999).

We used the following question to identify whether respondents had a mentor: "Are you involved in a working relationship with someone of a higher position in your firm, which you believe has helped your career and affected your mobility in accounting (i.e., a mentor)?" In this way, we believe our definition of a 'mentor' encompasses both formal and informal mentoring.⁶

⁵ We limited our sample to those accountants below the level of partner as we were interested in capturing the perceptions of individuals with a mentor in a higher position within the firm.

⁶ Respondents answering "yes" (125 respondents) were classified as having a mentor, while those answering "no" (135 respondents) were classified as not having a mentor. We label this variable MENTOR. For those respondents who answered "yes", we captured the length (in years) of the mentoring relationship with the question: "How long have you been involved in your current mentoring relationship?"

Variable measurement

All items were scored on a seven-point Likert scale (1 = strongly disagree to 7 = strongly agree). We measure *mentor support* using Viator's (2001) 16-item instrument, which measures two aspects of psychosocial support (social support and role modelling) and two aspects of career development support (career-related, and protection and assistance). As the scale has not been subject to further testing, we examine its dimensionality using an exploratory factor analysis (oblique rotation). The initial solution, shown in Table 1, Panel A, shows that the protection and assistance items (PA1-PA3) do not load on a single factor; thus, we remove these items and re-run the factor analysis.⁷ Panel B shows that two factors are extracted, with the social support and role modelling items loading on the first factor, and the career development items loading on the second factor. Thus, we combine the social support and role modelling items to construct a psychosocial support variable (Cronbach's alpha=0.91), and the career development items to construct a career development support variable (alpha=0.75).

<insert Table 1>

Affective organizational commitment was measured using Meyer and Allen's (1997) six-item scale. All items loaded on a single factor with an eigenvalue greater than one. The Cronbach's alpha is 0.79. *Procedural justice* was measured using Moorman's (1991) six-item scale. All items loaded on a single factor with an eigenvalue greater than one. The Cronbach's alpha is 0.89. *Psychological empowerment* was measured with the 12-item scale developed by Spreitzer (1995), comprising four dimensions (meaning, competence, self-determination, and impact). Consistent with Hancer, George & Kim

⁷ In addition, the Cronbach's alpha of a scale comprised of the PA items is unacceptable at 0.17, supporting our decision to remove these items from the mentor support scale.

(2005) and Fulford & Enz (1995), we find a three-factor structure comprising meaning, competence and influence (self-determination and impact items).⁸ *Job satisfaction* was measured using a six-item scale adapted from Rusbult and Farrell (1983).⁹ All items loaded on a single factor with an eigenvalue greater than one. The Cronbach's alpha is 0.90. *Organizational turnover intentions* was measured with the two-item scale developed by Viator (2001), and Cronbach's alpha for the scale is 0.79.

Results

Presence/absence of a mentor

Results of a MANOVA show no differences across variables between respondents who report having a mentor and those who do not ($F(5, 254) = 1.49, p = 0.193$).¹⁰ There are also no significant differences in means for each dependent variable according to MENTOR (all p-values >0.05). Consistent with calls to examine the quality of the mentoring relationship (Allen et al., 2004; Ragins et al., 2000), our results show that the mere presence of a mentor has no effect on organizational turnover intentions or any other variables in our model.¹¹

Partial Least Squares (PLS) regression

We employ PLS regression analysis using PLS-Graph 3.0 to test our hypotheses. We present results from the measurement model first followed by an examination of the

⁸ Full results of the exploratory factor analysis on the psychological empowerment scale are available from the authors. In our tests of hypotheses, we model psychological empowerment as a second-order factor as we are interested in how the overall construct of psychological empowerment is associated with other variables in our model. The second-order factor also allows for a more parsimonious model.

⁹ We include job satisfaction in our model as it is likely to intervene in several of the relations between our variables; see footnote 14 for further discussion.

¹⁰ For the MANOVA: independent variable = MENTOR, dependent variables = affective organizational commitment, procedural justice, psychological empowerment, job satisfaction, organizational turnover intentions.

¹¹ Results also show no differences in MENTOR according to firm type (Big 4 vs. middle tier firm) ($\chi^2 = 0.116, df = 1, p = 0.734$), or gender ($\chi^2 = 2.491, df = 1, p = 0.114$).

hypothesized relations between the constructs.¹² First, an analysis of PLS cross-loadings (not reported) shows that all items load above 0.5 on their respective constructs. Second, the composite reliability scores for each variable are above 0.70 (see Table 2 for statistics). Third, the AVE for all variables except affective organizational commitment (0.49) is above 0.50 (Chin, 1998; Hair et al., 1998). Fourth, the square roots of the AVEs (diagonal) are all greater than the respective correlations. Overall, the results from the PLS measurement model indicate the constructs exhibit satisfactory reliability and convergent and discriminant validity (Nunnally, 1978; Chin, 1998; Fornell & Larcker, 1981).

<insert Table 2 here>

Tests of hypotheses

We estimate a structural model in PLS-Graph to test the hypotheses.¹³ Figure 1 shows our estimated model.¹⁴ Our results show a positive association between career development support and psychological empowerment ($\beta=0.284$, $p<0.01$) (H1), and a positive association between psychological empowerment and organizational turnover

¹² Prior research indicates that individuals' judgments and perceptions about the organization usually take at least one year to develop (Vandenberg & Self, 1993). Thus, we remove 18 respondents who reported being mentored for less than one year, resulting in a final sample of 107. This at least partially allows for the time lag between obtaining a mentor and this having effects on our variables of interest. For the sample of 107, the average (standard deviation) age of respondents is 26.78 (5.18) years with an average (standard deviation) tenure in their accounting firm of 3.84 (3.23) years. Forty-nine respondents are male and 58 female. Eighty-three respondents are from middle-tier firms and 24 are from Big 4 firms.

¹³ As PLS makes no distributional assumptions, we use bootstrapping (1000 samples with replacement) to evaluate the statistical significance of each path coefficient (Chin, 1998).

¹⁴ In addition to the hypothesized paths, we estimate several paths in the PLS structural model to control for other relations among the variables. First, we estimate paths from: procedural justice to job satisfaction (see, for example, Parker & Kohlmeyer, 2005); affective organizational commitment to job satisfaction (see, for example, Poznanski & Bline, 1997; Fogarty & Kalbers, 2006), psychological empowerment to job satisfaction (Spreitzer et al., 1997; Liden et al., 2000); and job satisfaction to organizational turnover intentions (Harrell, 1990; Snead & Harrell, 1991; Pasewark & Strawser, 1996; Pasewark & Viator, 2006). Second, we control for relations among our set of intervening variables. We estimate paths from: procedural justice to affective organizational commitment (Siegel et al., 2001) and psychological empowerment to affective organizational commitment (Liden et al., 2000; Kraimer, Seibert & Liden, 1999). Third, to investigate whether mentoring's effect on turnover intentions is direct or indirect, we estimate paths from psychosocial support and career development support to turnover intentions.

intentions ($\beta=0.191$, $p<0.05$) (H2). Psychosocial support is positively associated with affective organizational commitment ($\beta=0.233$, $p<0.05$) (H3) and procedural justice ($\beta=0.262$, $p<0.05$) (H4). Further, affective organizational commitment is negatively associated with organizational turnover intentions ($\beta=-0.295$, $p<0.01$) (H5). The association between procedural justice and organizational turnover intentions is not significant ($\beta=-0.092$, $p>0.10$) (H6).¹⁵ Results for control variable paths and explanatory power (R^2) are shown in Table 3.¹⁶

<insert Table 3>
<insert Figure 1 here>

Discussion

Our study contributes to the literature on public accountants' mentoring and organizational turnover intentions by providing an explanation for prior conflicting results. First, we show that the mere presence/absence of a mentor has no effect on organizational turnover intentions or any other variables within our research model. This highlights the importance of investigating the nature of mentoring support, rather than the presence/absence of a mentor. Second, we show that some types of mentoring support (specifically, career development support) may increase organizational turnover intentions: we find that career development support is positively associated with

¹⁵ We also ran our model on a sample ($n=125$) inclusive of accountants who had been mentored for less than one year. The results were qualitatively similar, with the exception of the path from psychosocial support to psychological empowerment being significant in the larger sample ($\beta=0.192$, $p<0.05$).

¹⁶ We also assessed the statistical significance of the three indirect effects captured by our hypothesized paths. We did this using a technique that does not make distributional assumptions and is appropriate for small samples. For each of the 1000 bootstraps, we multiply the estimated coefficients for each direct path to calculate an estimated coefficient for the indirect effect (e.g., multiply career development support-psychological empowerment path coefficient by the psychological empowerment-organizational turnover intentions path coefficient). We determine significance by rank-ordering the 1000 indirect effect coefficients and examining the percentage above (for negative effects)/below (for positive effects) zero. Results show that the career development support-psychological empowerment-organizational turnover intentions path is significant ($p=0.03$), as is the psychosocial support-affective organizational commitment-organizational turnover intentions path ($p=0.023$). The psychosocial support-procedural justice-organizational turnover intentions path is not significant ($p=0.113$).

psychological empowerment, which, in turn, is positively associated with organizational turnover intentions. This is contrary to the conventional view that “good” mentoring necessarily leads to desirable outcomes for the firm (e.g. employee retention). However, our findings are consistent with theory that predicts that forms of organizational support that enhance employees’ beliefs about their ability to secure valued alternative employment can increase turnover intentions (Maertz & Griffeth, 2004; Ito & Brotheridge, 2006; Harris, Kacmar, & Witt, 2005; Benson et al., 2004).¹⁷

Our findings raise an interesting question – should accounting firms de-emphasize career development support mentoring? We argue that both types of mentor support are important for protégés’ development, and that one should not be ignored in favour of the other. However, our results should encourage accounting firms to re-think the efficacy and design of mentoring programs insofar as they are aimed at reducing employee turnover. In particular, for formal mentoring, accounting firms can instruct mentors on the likely effects of different types of mentor support on protégés’ turnover intentions and behaviours. Whilst more difficult for informal mentoring, it appears necessary to develop an awareness among actual and potential mentors of the likely effects that career development support can have on turnover behaviour, perhaps through education programs and/or more specific guidance.

The effect of career development support on turnover is likely to be particularly problematic in tight labour markets and in situations where protégés feel stressed, undervalued and/or dissatisfied at work. As such, a focus on mentoring practices should

¹⁷ Although we include many control variables and also control for the time lag between obtaining a mentor and this affecting our variables of interest, our results are subject to limitations associated with cross-sectional questionnaire-based studies, such as an inability to make causal inferences and the possibility of correlated omitted variables.

not occur in isolation from other mechanisms. In particular, it is important for accounting firms to examine closely the operation of other organizational practices (for example, internal promotion opportunities, salary increases, work flexibility- see Almer, Higgs & Hooks, 2005) to counteract against the potential loss of staff who have received strong career development support.

Our paper points to several fruitful areas for future research. First, as our results show that some forms of organizational support *increase* turnover intentions, further research could consider whether and how other types of organizational support (e.g., leader-member exchange, supervisor support) relate to turnover intentions in accounting firms. Second, whilst our study has focused on how mentor support affects protégés, future research could investigate the antecedents of different forms of mentor support. In particular, consideration of how firm (e.g., formal mentor programs, mentor training) and mentor (e.g., personality, interpersonal skills, hierarchical position) characteristics affect a mentor's ability to provide psychosocial and career development support represents a promising line of enquiry. Finally, it is also important to examine whether or how mentoring practices combine with other organizational practices to influence protégés' beliefs and work behaviours. Such research could be pursued through field-studies of protégés where the wide variety of practices that shape their behaviours can be examined.

References

- Allen, T.D., Eby, L.T., Poteet, M.L., Lentz, E., & Lima, L. (2004). Career benefits associated with mentoring for protégés: a meta-analysis. *Journal of Applied Psychology* 89(1), 127-136.
- Almer, E.D., Higgs, J.L., & Hooks, K.L. (2005). A theoretical framework of the relationship between public accounting firms and their auditors. *Behavioral Research in Accounting* 17: 1-22.
- American Institute of Certified Public Accountants (AICPA). (2007). <https://www.aicpa.org/YoungCPANetwork/Mentoring.htm>. Accessed 30 October 2007.
- Aryee, S., Budhwar, P.S., & Zhen, X.C. (2002). Trust as a mediator of the relationship between organizational justice and work outcomes: test of a social exchange model. *Journal of Organizational Behavior* 23, 267-286.
- Barker, P., Monks, K., & Buckley, F. (1999). The role of mentoring in the career progression of chartered accountants. *British Accounting Review* 31, 297-312.
- Baruch, Y. (1999). Response rate in academic studies - a comparative analysis. *Human Relations* 52, 421-438.
- Benson, G. S., Finegold, D., & Mohrman, S.A. (2004). You paid for the skills, now keep them: tuition reimbursement and voluntary turnover. *Academy of Management Journal* 47(3), 315-331.
- Chin, W.W. (1998). The partial least squares approach for structural equation modeling. In G.A Marcoulides (ed.), *Modern methods for business research*, (pp. 295-336). Mahwah, NJ: Lawrence Erlbaum.
- Dailey, R.C., & Kirk, J.D. (1992). Distributive and procedural justice as antecedents of job satisfaction and intent to turnover. *Human Relations* 45, 305-317.
- Eisenberger, R., Huntington, R., Hutchison, S., & Sowa, D. (1986). Perceived organizational support. *Journal of Applied Psychology* 71(3), 500-507.
- Fogarty, T.J., & Kalbers, L.P. (2006). Internal auditor burnout: An examination of behavioral consequences. *Advances in Accounting Behavioral Research* 9, 51-86.
- Fornell, C., & Larcker, D.F. (1981). Evaluating structural equation models with observable variables and measurement error. *Journal of Marketing Research* 18, 39-50.
- Fulford, M.D., & Enz, C.A. (1995). The impact of empowerment on service employees. *Journal of Managerial Issues* 7(2), 161-175.
- Greenberg, J. (1990). Organizational justice: yesterday, today, and tomorrow. *Journal of Management* 16(2), 399-432.
- Gregg, C. (1999). Someone to look up to. *Journal of Accountancy*, November, 89-93.
- Hackman, J.R., & Oldham, G.R. (1980). *Work Redesign*. Reading, MA: Addison-Wesley.
- Hall, M. (2008). The effect of comprehensive performance measurement systems on role clarity, psychological empowerment and managerial performance. *Accounting, Organizations and Society* 33, 141-163.
- Hair, J.F. Jr., Anderson, R.E., Tatham, R.L., & Black, W.C. (1998). *Multivariate data analysis (Fifth Edition)*. Upper Saddle River, NJ: Prentice-Hall International.
- Hancer, M., George, R.T. & Kim, B. (2005). An examination of psychological empowerment: scale for service employees. *Psychological Reports* 97, 667-672.

- Harrell, A. (1990). A longitudinal examination of large CPA firm auditors' personnel turnover. *Advances in Accounting* 8, 233-246.
- Harris, K.J., Kacmar, K.M., & Witt, L.A. (2005). An examination of the curvilinear relationship between leader-member exchange and intent to turnover. *Journal of Organizational Behavior* 26, 363-378.
- Herbohn, K. (2004). Informal mentoring relationships and the career processes of public accountants. *The British Accounting Review* 36, 369-393.
- Ito, J.K., & Brotheridge, C.M. (2005). Does supporting employees' career adaptability lead to commitment, turnover, or both? *Human Resource Management* 44(1), 5-19.
- Joiner, T.A., Bartram, T., & Garreffa, T. (2004). The effects of mentoring on perceived career success, commitment and turnover intentions. *The Journal of American Academy of Business*, 164-170.
- Kaplan, S.E., Keinath, A.K., & J.C. Walo. 2001. An examination of perceived barriers to mentoring in public accounting. *Behavioral Research in Accounting* 13,195-220.
- Ketchand, A.A., & Strawser, J.R. (1998). The existence of multiple measures of organizational commitment and experience-related differences in a public accounting setting. *Behavioral Research in Accounting* 10,109-137.
- Ketchand, A.A., & Strawser, J.R. (2001). Multiple dimensions of organizational commitment: Implications for future accounting research. *Behavioral Research in Accounting* 13, 222-251.
- Konovsky, M.A., & Cropanzano, R. (1991). Perceived fairness of employee drug testing as a predictor of employee attitudes and job performance. *Journal of Applied Psychology* 76, 698-708.
- Kraimer, M.L., Seibert, S.E., & Liden, R.C. (1999). Psychological empowerment as a multidimensional construct: A construct validity test. *Educational and Psychological Measurement* 59, 127-142.
- Kram, K.E. (1985). *Mentoring at Work: Developmental Relationships in Organizational Life*. Glenview: Scott, Foresman and Co.
- Lankau, M.J., & Scandura, T.A. (2002). An investigation of personal learning in mentoring relationships: content, antecedents, and consequences. *Academy of Management Journal* 45, 779-790.
- Liden, R.C., Wayne, S.J., & Sparrowe, R.T. (2000). An examination of the intervening role of psychological empowerment on the relations between the job, interpersonal relationships, and work outcomes. *Journal of Applied Psychology* 85, 407-416.
- Luft, J., & Shields, M.D. (2007). Mapping management accounting: Graphics and guidelines for theory-consistent empirical research, 27-95. In Chapman, C.S., Hopwood, A.G., & Shields, M.D., *Handbook of Management Accounting Research*, Elsevier, Oxford.
- Maertz, C.P., & Griffeth, R.W. (2004). Eight motivational forces and voluntary turnover: a theoretical synthesis with implications for research. *Journal of Management* 30, 667-683.
- Mathieu, J.E., & Zajac, D. (1990). A review and meta-analysis of the antecedents, correlates, and consequences of organizational commitment. *Academy of Management Journal* 35, 671-684.

- Meyer, J.P., & Allen, N.J. (1997). *Commitment in the Workplace*. Thousand Oaks: Sage.
- Meyer, J.P., & Herscovitch, L. (2001). Commitment in the workplace: Toward a general model. *Human Resource Management Review* 11, 299-326.
- Moorman, R.H. (1991). Relationship between organizational justice and organizational citizenship behaviors: do fairness perceptions influence employee citizenship? *Journal of Applied Psychology* 76(6), 845-855.
- Nunnally, J.C. (1978). *Psychometric theory (Second Edition)*. New York: McGraw-Hill.
- Parker, R.J. & Kohlmeyer, J.M. (2005). Organizational justice and turnover in public accounting firms: a research note. *Accounting, Organizations and Society* 30, 357-369.
- Pasewark, W.R., & Strawser, J.R. (1996). The determinants and outcomes associated with job insecurity in a professional accounting environment. *Behavioral Research in Accounting* 8, 91-113.
- Pasewark W.R., & Viator, R.E. (2006). Sources of work-family conflict in the accounting profession. *Behavioral Research in Accounting* 18, 147-165.
- Payne, S.C., & Huffman, A.H. (2005). A longitudinal examination of the influence of mentoring on organizational commitment and turnover. *Academy of Management Journal* 48(1), 158-168.
- Poznanski, P.J., & Blin, D.M. (1997). Using structural equation modeling to investigate the causal ordering of job satisfaction and organizational commitment among staff accountants, *Behavioral Research in Accounting* 9, 154-171.
- Ragins, B.R., Cotton, J.L. & Miller, J.S. (2000). Marginal mentoring: the effects of type of mentor, quality of relationship, and program design on work and career attitudes. *Academy of Management Journal* 43(6), 1177-1194.
- Rusbult, C.E. & Farrell, D. (1983). A longitudinal test of the investment model: the impact on job satisfaction, job commitment, and turnover of variations in rewards, costs, alternatives, and investments. *Journal of Applied Psychology* 68, 429-438.
- Russell, J. E. A., & Adams, D.M. (1997). The changing nature of mentoring in organizations: an introduction to the special issue on mentoring in organizations. *Journal of Vocational Behavior* 51, 1-14.
- Scandura, T.A. (1997). Mentoring and organizational justice: an empirical investigation. *Journal of Vocational Behavior* 51, 58-69.
- Scandura, T.A., & Viator, R.E. (1994). Mentoring in public accounting firms: an analysis of mentor-protégé relationships, mentorship functions, and protégé turnover intentions. *Accounting, Organizations and Society*, 19(8), 717-734.
- Shields, M.D., Deng, F.J., & Kato, Y. (2000). The design and effects of control systems: Tests of direct- and indirect-effects models. *Accounting, Organizations and Society* 25, 185-202.
- Siegel, P.H., Reinstein, A., & Miller, C.L. (2001). Mentoring and organizational justice among audit professionals, *Journal of Accounting, Auditing, and Finance* 16(1), 1-25.
- Snead, K., & Harrell, A. (1991). The impact of psychological factors on the job satisfaction of senior auditors. *Behavioral Research in Accounting* 3, 85-96.
- Spreitzer, G.M. (1995). Psychological empowerment in the workplace: Dimensions, measurement, and validation, *Academy of Management Journal* 38, 1442-1465.

- Spreitzer, G.M. (1996). Social structural characteristics of psychological empowerment, *Academy of Management Journal* 39, 483-504.
- Spreitzer, G.M., Kizilos, M.A., & Nason, S.W (1997). A dimensional analysis of the relationship between psychological empowerment and effectiveness, satisfaction, and strain. *Journal of Management* 23(5), 679-704.
- Stallworth, H.L. (2003), Mentoring, organizational commitment and intentions to leave public accounting. *Managerial Auditing Journal* 18(5), 405-419.
- Steel, R., & Ovalle, N. (1984). A review and meta-analysis of research on the relationship between behavioral intentions and employee turnover. *Journal of Applied Psychology* 69, 673-686.
- Tharenou, P. (2005). Does mentor support increase women's career advancement more than men's? The differential effects of career and psychosocial support. *Australian Journal of Management* 30(1), 77-109.
- Thomas, K.W., & Velthouse, B.A. (1990). Cognitive elements of empowerment: An "interpretive" model of intrinsic task motivation. *Academy of Management Review* 15, 666-681.
- Vandenberg, R.J. & R.M. Self. 1993. Assessing newcomers' changing commitments to the organization during the first 6 months of work. *Journal of Applied Psychology* 78, 557-568.
- Viator, R.E. (2001). The association of formal and informal public accounting mentoring with role stress and related job outcomes. *Accounting, Organizations and Society* 26(1), 73-93.
- Viator, R.E., & Scandura, T.A. (1991). A study of mentor-protégé relationships in large public accounting firms. *Accounting Horizons*, September, 20-30.
- Viator, R.E., & Pasewark, W.R. (2005). Mentor separation tension in the accounting profession: the consequences of delayed structural separation. *Accounting, Organizations and Society* 30, 371-387.

Table 1
Factor loadings from an exploratory factor analysis (oblique rotation) of the mentor support scale
 Panel A: Factor analysis of all items

Item	Factor loadings		
	1	2	3
CD1	-0.195	0.906	-0.194
CD2	0.081	0.708	-0.021
CD3	0.334	0.476	-0.312
PA1	0.030	0.756	0.226
PA2	0.227	0.072	0.484
PA3	0.410	0.159	-0.728
SS1	0.314	0.593	0.219
SS2	0.726	-0.020	0.104
SS3	0.813	-0.072	-0.094
SS4	0.771	0.068	-0.080
SS5	0.797	-0.082	0.069
SS6	0.533	0.187	0.300
RM1	0.800	-0.004	-0.085
RM2	0.628	0.232	0.013
RM3	0.753	0.029	-0.051
RM4	0.434	0.416	0.171
Eigenvalue	7.15	1.38	1.10
% variance explained	44.69%	8.62%	6.90%

Panel B: Factor analysis: PA items removed

Item	Factor loadings	
	1	2
CD1	-0.131	0.923
CD2	0.147	0.722
CD3	0.290	0.562
SS1	0.555	0.342
SS2	0.760	-0.061
SS3	0.804	-0.112
SS4	0.829	-0.049
SS5	0.838	-0.169
SS6	0.650	0.091
RM1	0.731	0.089
RM2	0.670	0.200
RM3	0.703	0.087
RM4	0.581	0.283
Eigenvalue	6.50	1.25
% variance explained	49.98%	9.57%

n=107. CD – career development, PA – protection and assistance, SS – social support, RM – role modelling

Table 2
Descriptive statistics, reliability statistics, and correlations

Variable	Cronbach Alpha	Composite Reliability	Average Variance Extracted	Mean	Std Dev	Career Development Support	Psycho-Social Support	Affective Org. Commitment	Procedural Justice	Meaning	Competence	Influence	Job Satisfaction	Org. Turnover Intentions
Career Development Support	0.750	0.855	0.663	5.260	1.048	0.814								
Psychosocial Support	0.910	0.926	0.558	5.332	0.937	0.569**	0.747							
Affective Org. Commitment	0.792	0.850	0.491	4.300	1.096	0.216*	0.350**	0.701						
Procedural Justice	0.887	0.915	0.645	4.270	1.284	0.288**	0.341**	0.420**	0.803					
Meaning	0.879	0.925	0.805	4.698	1.263	0.304**	0.368**	0.581**	0.394**	0.897				
Competence	0.787	0.906	0.827	5.561	0.784	0.118	0.060	0.184	0.233*	0.319**	0.909			
Influence	0.905	0.927	0.680	4.634	1.129	0.352**	0.220*	0.470**	0.426**	0.603**	0.490**	0.825		
Job Satisfaction	0.892	0.918	0.654	4.608	1.150	0.329**	0.414**	0.646**	0.517**	0.783**	0.216*	0.588**	0.809	
Org. Turnover Intentions	0.794	0.907	0.829	4.698	1.658	0.116	-0.161	-0.553**	-0.349**	-0.471**	-0.044	-0.210*	-0.602**	0.910

n=107

*p<0.05, **p<0.01 (two-tailed).

Diagonal elements are the square roots of the AVE statistics. Off-diagonal elements are the correlations between the variables calculated in PLS-Graph. The mean and standard deviation reported are for summated scales calculated for each variable in SPSS.

Table 3
PLS structural model results: path coefficients, *t* statistics and R²

Dependent Variables	Independent Variables						R²
	Career Development Support	Psychosocial Support	Procedural Justice	Psychological Empowerment	Affective Organizational Commitment	Job Satisfaction	
Affective Organizational Commitment	-0.127 (1.146)	0.233* (1.866)	0.171 (1.732)	0.450** (5.158)	-	-	37.37%
Procedural Justice	0.139 (0.925)	0.262* (2.040)	-	-	-	-	12.93%
Psychological Empowerment	0.284** (2.389)	0.131 (0.989)	-	-	-	-	14.02%
Job Satisfaction	-	-	0.175** (2.334)	0.449** (5.343)	0.326** (4.047)	-	61.95%
Organizational Turnover Intentions	0.355** (4.479)	-0.035 (0.449)	-0.092 (1.153)	0.191* (1.951)	-0.295** (3.117)	-0.602** (4.746)	54.26%

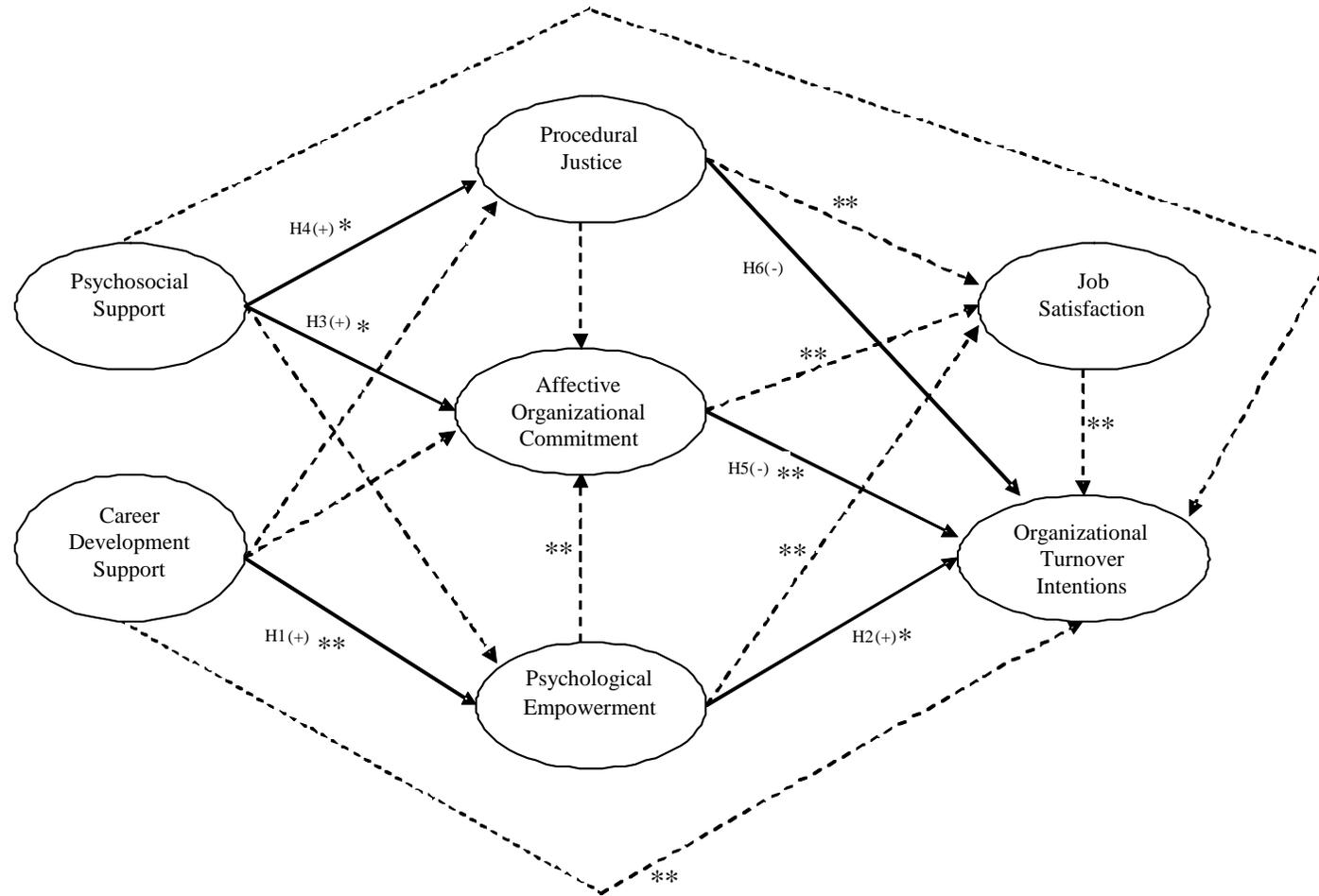
n=107.

Each cell reports the path coefficient (t-value).

*p<0.05, **p<0.01 – (hypothesized paths are one-tailed tests, all other paths are two-tailed tests).

Blank cells indicate the path was not tested in the PLS model.

Figure 1: PLS estimated model



———— hypothesized path

----- control path

** p<0.01

* p<0.05

Appendix

Summary of results concerning mentoring relationships and organizational turnover intentions of public accountants

Study	Sample	Variables	Tests	Results
Viator & Scandura (1991)	1024 public accountants in large firms in U.S.	INFMEN, CD, SS, RM, INTLEAVE	Chi-square	INFMEN –ve INTLEAVE, CD –ve INTLEAVE.
Scandura & Viator (1994)	1024 public accountants in large firms in U.S.	INFMEN, CD, SS, RM, INTLEAVE	Path analysis	INFMEN –ve INTLEAVE, CD –ve INTLEAVE.
Barker, Monks & Buckley (1999)	287 public accountants in Ireland	INFMEN, CD, SS, RM, INTLEAVE	Chi-square, <i>t</i> -tests	INFMENT –ve INTLEAVE, CD –ve INTLEAVE, SS –ve INTLEAVE.
Viator (2001)	794 public accountants in large firms in U.S.	FORMMEN, INFMEN, RA, RC, PEU, JP, INTLEAVE, CD, PA, SS, RM	Structural equation modelling	INFMEN –ve RA, FORMMEN –ve RA, INFMEN –ve PEU, INFMEN +ve JP, INFMEN not associated INTLEAVE, FORMMEN not associated INTLEAVE, CD –ve RA, PA –ve RC, CD –ve PEU.
Siegel, Reinstein & Miller (2001)	118 public accountants in large firms in U.S.	INFMEN, CD, SS, RM, DJ, PJ, CE (career expectations), JOBSAT, OC	ANCOVA, correlation, regression	INFMEN +ve DJ, INFMEN +ve PJ, SS +ve DJ, SS +ve PJ, RM +ve PJ, CD not associated DJ or PJ, CD +ve OC, SS +ve CE, SS +ve JOBSAT, SS +ve OC, RM +ve CE, RM +ve OC.
Stallworth (2003)	107 public accountants in large firms in U.S.	INFMEN, OC, INTLEAVE	Correlation, regression	INFMEN +ve OC, OC +ve INTLEAVE.
Herbohn (2004)	161 public accountants in small and large firms in Australia	INFMEN, CD, SS, RM, JOBSAT, INTLEAVE	<i>t</i> -tests, correlation	INFMEN not associated INTLEAVE, INFMEN +ve JOBSAT, CD –ve INTLEAVE, SS –ve INTLEAVE, CD +ve JOBSAT.

CD – career development support, CE – career expectations, DJ – distributive justice, FORMEN – formal mentor, INFMEN – informal mentor, INTLEAVE – intentions to leave accounting firm, JOBSAT – job satisfaction, JP – job performance, OC – organizational commitment, PEU – perceived environmental uncertainty, PJ – procedural justice, RA – role ambiguity, RC – role conflict, RM – role modelling, SS – social support.