



# Informal mentoring relationships and the career processes of public accountants

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## Abstract

Research has shown that informal mentoring relationships benefit the protégé, mentor and employing organisation. As such they have been of interest to public accounting firms. The functioning of these relationships in Big Eight/Big Five accounting firms has been investigated in the USA and more recently in Ireland. The career outcome of most interest has been turnover intentions. This paper reports the results of a questionnaire study of mentoring relationships in the Australian state of Queensland. The receipt of mentoring support by accountants is found to be associated with not only lower turnover intentions, but also higher job satisfaction, and lower intentions of female accountants to seek part-time employment. The impact of the organisational context in which these relationships are initiated and cultivated is also investigated. The size of the accounting firm and the national culture of the country in which the firm operates, appear to have some bearing on mentoring experiences.

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## 1. Introduction

Organisational researchers have subjected mentoring relationships to extensive investigation (e.g. Hunt and Michael, 1983; Kram, 1983; Kram and Isabella, 1985), the results of which have been used to inform an emerging body of research into mentoring within public accounting firms. A significant proportion of this accounting research has

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focussed on the non-formal communication networks within firms and in particular, informal mentoring relationships formed on the initiative of the mentor and the protégé.<sup>1</sup> In this context, a mentor is an individual who ‘helps the younger individual learn to navigate in the adult world and world of work...supports, guides, and counsels the young adult as he or she accomplishes this important task’ (Kram, 1985, p.2).

Prior research on informal mentoring has been conducted using samples of public accountants drawn from US and Irish firms. There is no quantitative evidence on informal mentoring relationships within Australian public accounting firms. The first research objective of this paper is to provide evidence on the functions of informal mentoring relationships involving accountants of different gender who are drawn from all organisational levels within public accounting firms in the Australian state of Queensland.

Two further extensions of mentoring research are provided by this study. First, informal mentoring studies have largely been limited to a Big Eight/Big Five accounting firm environment within the USA. The second research objective of the paper is to investigate the potential effect of organisational context on the initiation and cultivation of mentoring relationships. For the first time, mentoring relationships formed outside a Big Eight/Big Five firm environment are directly assessed. Also, one of the few non-US studies by Barker et al. (1999) in Ireland raised the possibility of cross-cultural differences in mentoring experiences. The possible impact of national culture on mentoring experiences is considered in this paper.

Secondly, prior mentoring research has largely focussed on lower turnover intentions as a potential outcome of mentoring. The third research objective of this paper extends this knowledge by considering the impact of mentoring on accountants’ satisfaction levels with aspects of their job. In addition, researchers have tended to use a dichotomous variable—‘intend to stay’, or ‘intend to leave’—to measure turnover intentions. This variable is investigated in this paper, as well the possible career manifestations of an intention to leave such as moving to part-time employment, or leaving the profession altogether.

The remainder of the paper is structured as follows. Section 2 outlines evidence on the functioning of informal mentoring relationships in public accounting and the possible impact of national culture, and firm size. Section 3 considers the potential career outcomes from mentoring that are of interest in this paper—future career choices and job satisfaction. The research method is outlined in Section 4, the results and discussion of results are contained in Sections 5 and 6, and concluding comments follow.

## **2. The nature of mentoring experiences in public accounting firms**

Drawing on earlier organisational research (Kram, 1983; Burke, 1984; Olian et al., 1988; Noe, 1988) Scandura and Viator (1994) collected data from US, Big Eight public

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<sup>1</sup> It is possible for accounting firms to establish formal mentoring networks whereby protégé and mentor are formally matched. Such formal relationships would be part of the bureaucratic structure and likely generate relationships quite different to the ones investigated in this paper. This paper’s investigation is limited to informal mentoring relationships and accountants’ career processes.

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