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

Matthew Hall a, *, David Smith b

a Department of Accounting, London School of Economics and Political Science, Houghton Street, London WC2A 2AE, United Kingdom
b Department of Accounting and Finance, Monash University, 900 Dandenong Rd, Caulfield East, Victoria, 3145, Australia

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.

© 2008 Elsevier Ltd. All rights reserved.

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, Herbohn, 2004; Kaplan, Keinath, & Walo, 2001; Viator & Pasewark, 2005). 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 (Kram, 1985; Russell & Adams, 1997). 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. 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 (Barker, Monks, & Buckley, 1999; Scandura & Viator, 1994; Viator & Scandura, 1991), whereas others report no association (Herbohn, 2004; Viator, 2001). Studies focusing on the support provided by a mentor to a protégé also report mixed results. Some research finds that both career development and psychosocial support are associated with lower turnover intentions (Barker et al., 1999; Herbohn, 2004), but other studies report mixed results (Scandura & Viator, 1994). A summary table of findings from prior studies of mentoring and organizational turnover in accounting firms appears in the Appendix.

* Corresponding author. Tel.: +44 (0)20 7849 4633; fax: +44 (0)20 7955 7420.
E-mail address: m.r.hall@lse.ac.uk (M. Hall).
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, Eby, Poteet, Lentz, & Lima, 2004; Ragins et al., 2000).

A mentor can provide two different types of support: career development support and psychosocial support (Kram, 1985). Prior research on mentoring has argued that both career development support and psychosocial support are negatively associated with intentions to leave the accounting firm (Barker et al., 1999; Herbohn, 2004; Scandura & Viator, 1994). 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 (Allen et al., 2004; Kram, 1985; Viator, 2001). In contrast, psychosocial support primarily relates to developing the protégé’s identity and sense of self, such as sharing of personal experiences, acts of friendship, and acting as a role model (Allen et al., 2004; Kram, 1985; Viator, 2001). 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 (Hall, 2008; Shields, Deng, & Kato, 2000). 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, p. 45). Indirect-effects models also allow an investigation into how and why a relationship between mentoring and organizational turnover intentions may exist (Lankau & Scandura, 2002; Payne & Huffman, 2005).

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. 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

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., 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 (Hackman & Oldham, 1980; Thomas & Velthouse, 1990). 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...
دریافت فوری
متن کامل مقاله

امکان دانلود نسخه تمام متن مقالات انگلیسی
امکان دانلود نسخه ترجمه شده مقالات
پذیرش سفارش ترجمه تخصصی
امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
امکان دانلود رایگان ۲ صفحه اول هر مقاله
امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
دانلود فوری مقاله پس از پرداخت آنلاین
پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات