The association of formal and informal public accounting mentoring with role stress and related job outcomes

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Abstract

This paper examines the association between mentoring (both formal and informal) and three measures of role stress (role conflict, role ambiguity, and perceived environmental uncertainty), as well as two job outcomes (job performance and turnover intentions). The statistical analysis is based on structural equation modeling, using responses from 794 employees of large public accounting organizations. The results suggest that in addition to providing the traditional career development and psychosocial support functions, informal mentors provide protégés with information that clarifies their organizational role (reduces role ambiguity). However, mentoring benefits may come at a cost: higher role conflict. The study found limited positive effects attributed to formally assigned mentors. © 2000 Elsevier Science Ltd. All rights reserved.

Kahn, Wolfe, Quinn, Snoek and Rosenthal's (1964) theory of role dynamics identifies that individuals learn their organizational roles from role expectations communicated to them by members of their role set (supervisors and co-workers). Mentors, who are more experienced organizational members interested in developing and promoting an individual’s career (Hunt & Michael, 1983), are also members of that role set. Thus, by definition, mentors may possess information which, if communicated to the individual, would clarify his/her role (i.e. reduce his/her role ambiguity). In addition to providing role-clarifying information, mentors may also provide protégés with alternatives for dealing with role demands, including role expectations that may conflict. Kram (1988, p. 71) notes that an important developmental task for junior level employees is “seeing alternatives and making choices about how to carry out the managerial role”.

Recent studies have shown that the quality of feedback from supervisors and co-workers is associated with lower levels of role ambiguity (Sawyer, 1992). Also, higher quality exchanges between leaders and subordinate-newcomers is associated with lower role ambiguity and moderates the negative effects (such as intentions to leave) associated with unmet role expectations (Major, Kozlowski, Chao & Gardner, 1995).

This study examines the influence of mentoring relationships on role ambiguity, role conflict, and perceptions of environmental uncertainty for employees of large public accounting organizations. Such a study is warranted for several reasons. First, in large public accounting firms,
employees are likely to experience high levels of stress (Aranya & Ferris, 1984; Bamber, Snowball & Tubbs, 1989; Rebele & Michaels, 1990). Generally, public accounting employees are assigned to multiple engagements during a fiscal year, working with multiple supervisors, whose management styles may conflict. Also, the work environment has many unpredictable, volatile and sometimes conflicting variables concerning clients, outside agencies, professional standards, and organizational rules and procedures (Otley & Pierce, 1995). Second, because advancement in public accounting is relatively fast-paced, employees are continually learning new roles. Thus, whether mentors assist public accounting employees in managing role stress is a relevant issue. Third, in recent years, the large public accounting firms have made substantial investments in formal mentoring programs, primarily to improve retention and promotion of employees, especially women (Hooks, 1996; Milano, 1999; Quintanilla, 1997). These programs may, or may not, assist employees in clarifying their organizational role.

The existence of formal mentoring programs in large public accounting firms raises a unique set of issues. Mentors assigned to employees by formal programs may not interact with individuals in the same manner as informal mentors. Prior qualitative studies of mentoring in large public accounting firms have documented mentors’ participation as role senders. Dirsmith and Covaleski (1985) reported that mentor–protégé dyads in large public accounting firms are used to “vent information laterally” (p. 159). Also, Dirsmith et al. (1997) noted that mentoring guidance and

1. Theory development: integrating role theory and mentoring

This paper integrates role theory and mentoring theory to form predictions regarding the potential impact of mentors on employee role stress and job outcomes. The term role stress is used here to refer to three related constructs: role ambiguity, role conflict, and perceptions of environmental uncertainty. The full theoretical model showing the hypothesized relationships among mentoring, role stress, and job outcomes appears in Fig. 1. Each link in the model is labeled by hypothesis number and discussed in sequential order.

1.1. Role theory

Kahn et al.’s (1964) theory of role dynamics is based on role episodes: cyclical processes between role senders and a focal person. The theory suggests that role senders possess expectations regarding the focal person’s behavior and attempt to influence the focal person’s behavior by communicating information about role expectations. The focal person responds in either a complying or resisting fashion based on his/her perception of the role-sendings. Fig. 2 presents the basic role episode model as defined by Katz and Kahn (1978, p. 182).

The theoretical basis of this paper is that mentors are role senders, involved with protégés in role episodes, and thus their interactions are likely to be associated with role outcomes. Prior qualitative studies of mentoring in large public accounting firms have documented mentors’ participation as role senders. Dirsmith and Covaleski (1985) reported that mentor–protégé dyads in large public accounting firms are used to “vent information laterally” (p. 159). Also, Dirsmith et al. (1997) noted that mentoring guidance and
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