

# ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH

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ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH  
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# ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH

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# CAREER-RELATED BENEFITS AND TURNOVER INTENTIONS IN ACCOUNTING FIRMS: THE ROLES OF CAREER GROWTH OPPORTUNITIES, TRUST IN SUPERIORS, AND ORGANIZATIONAL COMMITMENT

James M. Kohlmeyer, III, Robert J. Parker and  
Terry Sincich

## ABSTRACT

*As proposed in this paper, in public accounting firms, supervisors and managers provide junior accountants with career-related benefits that include: career development support; social support; and role modeling. Also, employees who receive such career-related benefits are more likely to believe that the firm provides career growth opportunities and more likely to trust their managers. Career growth opportunities and trust, in turn, positively affect organizational commitment, which reduces turnover intentions. In summary, the relation between career benefits and turnover is mediated by several variables: career growth opportunities, trust in managers, and organizational*

*commitment. Results of a survey of junior employees in public accounting firms support these assertions (with the exception of social support).*

**Keywords:** Public accounting firms; career-related benefits; career growth opportunities; trust in superiors; organizational commitment; turnover intentions

## INTRODUCTION

Accounting researchers have long theorized that, in public accounting firms, managers, specifically mentors, provide career-related benefits to junior employees that are important in explaining employee outcomes (e.g., Barker, Monks, & Buckley, 1999; Dirsmith & Covaleski, 1985; Hall & Smith, 2009; Herbohn, 2004; Scandura & Viator, 1994; Siegel, Reinstein, & Miller, 2001; Viator, 2001a, 2001b; Dalton, Davis, & Viator, 2015; Viator & Scandura, 1991). In this literature stream, one of the most examined employee outcomes is turnover (e.g., Barker et al., 1999; Hall & Smith, 2009; Herbohn, 2004; Scandura & Viator, 1994). Several researchers argue that mentors reduce turnover by providing junior level employees with career-related benefits such as social support and role modeling (e.g., Barker et al., 1999; Herbohn, 2004; Hall & Smith, 2009; Scandura & Viator, 1994); however, the relation between career-benefits and turnover intentions is not fully understood (Hall & Smith, 2009).

We extend prior studies by examining who provides the career benefits and how the benefits influence turnover. Prior studies of turnover focus on the career benefits provided by a primary mentor to the junior accountant (e.g., Barker et al., 1999; Herbohn, 2004; Hall & Smith, 2009; Scandura & Viator, 1994). We propose that junior accountants may have multiple mentors. Also, supervisors and managers, who are not mentors, as traditionally defined, may provide career benefits. We theorize that the career-related benefits (career development support; social support; and role modeling) provided by mentors and other superiors affect turnover through three intervening variables: career growth opportunities, trust in superiors, and organizational commitment. Accordingly, high levels of career benefits increase the likelihood that employees perceive their firm as providing opportunities for career growth, i.e., opportunities for developing their self-potential, which leads to career advancement. We also argue that career-related benefits increase employee trust in superiors as employees who believe that their managers provide career benefits are more likely to trust their managers. Further, employees who believe that their organization provides career growth opportunities and employees who trust their

managers are more committed to their organizations. High organizational commitment, in turn, is linked to lower turnover intentions.

To examine the issues, we administered a survey to junior accountants in large public accounting firms in the Southeast United States. In general, results of path analysis (and structural equation modeling) support the theoretical model. For junior accountants, career-related benefits provided by superiors are associated with both positive perceptions of career growth opportunities and greater trust in management. Role modeling is a particularly important career benefit in these relationships. Career growth opportunities and trust in superiors, in turn, are associated with both high organizational commitment and lower turnover intentions.

## THEORETICAL DEVELOPMENT

### *Relevant Prior Studies of Mentoring*

Scandura and Viator (1994), in a seminal accounting study in the area, define a mentor as “an older and more experienced employee who advises, counsels, and otherwise enhances the career development of younger and relatively inexperienced employees (‘protégés’)” (pp. 717–718). In defining mentor, they cite a landmark field study of mentoring conducted by a researcher in organizational behavior, Kram (1988). Based upon prior research such as Kram (1988), they propose that mentors in public accounting firms provide junior accountants with several career-related benefits. This includes career development support that involves coaching and devoting time to the protégé’s career. These benefits prepare the junior employee for career advancement. Mentors also may provide psychosocial benefits, specifically social support and role modeling, which foster the protégé’s identity and sense of self. Social support involves friendship and acceptance. In role modeling, the senior person sets a desirable example, and the junior person identifies with it (Kram, 1988, p. 33). In other words, the junior employee attempts to emulate the attitudes, values, and behavior of the senior.

As theorized in Scandura and Viator (1994), the career-related benefits provided by a mentor directly influence the turnover intentions of the protégé. Protégés who receive higher levels of these benefits are less likely to leave a firm. Survey results in Scandura and Viator (1994) partially support their assertions. Subsequent studies (Barker et al., 1999; Herbohn, 2004) report similar results.

As noted by Hall and Smith (2009), the mechanisms by which career-related benefits influence turnover, is not well understood. To explain the relation between career benefits and turnover, Hall and Smith (2009) propose intervening variables: procedural justice, organizational commitment, and psychological

empowerment. Their results suggest that psychosocial support is associated with procedural justice and commitment while career development support is associated with psychological empowerment. Justice, commitment, and empowerment, in turn, are linked to turnover intentions.

We extend this literature stream by examining other intervening variables in the relation between mentoring and turnover. We discuss this issue subsequently, but first, we discuss a more fundamental issue, who provides career-related benefits?

### *Mentors and Career Developers*

Prior accounting studies, in our opinion, have limitations because of their assumptions regarding who provides career-related benefits to junior accountants. Prior studies (e.g., [Hall & Smith, 2009](#); [Scandura & Viator, 1994](#)) examine benefits provided by one mentor to a protégé. What if an employee has several mentors in the firm? We do not dispute the research insights provided by prior studies that focus on a primary mentor; we extend them by examining the career benefits supplied by multiple mentors.

Another related issue is the issue of who qualifies as a mentor. As noted by [Haggard, Dougherty, Turban, and Wilbanks \(2011\)](#), researchers in business and applied psychology have defined mentor in a variety of ways and the issue is far from settled. In the landmark study of mentoring in the accounting literature by [Scandura and Viator \(1994\)](#), to identify mentors, accountants are asked to identify a mentor who had helped their career and “had a significant and positive effect on their career mobility in the firm” (p. 723). Subsequent studies have similar questions (e.g., [Hall & Smith, 2009](#); [Siegel et al., 2001](#)). The focus on mobility within the firm means that only the strongest mentoring relationships are considered. While examining the relation between protégés and their most important mentor yields useful insights, this focus ignores those supervisors who may provide career development benefits to a junior accountant but do not openly promote the upward advancement of the junior accountant within the firm. As [Kram \(1988\)](#) notes, mentoring relations vary widely in their intensity and the degree to which development benefits are provided to the protégé. The traditional approach in accounting examines the most intense mentoring relationship but ignores other relations that also may be important.

Our thinking is influenced by [Higgins and Kram \(2001\)](#) who review prior mentoring studies in management and organizational behavior. They note that in these literatures, researchers usually focus on the dyadic relationship between the protégé and a primary mentor while ignoring other relationships that may provide career benefits to the protégé. In their view, at any one point in time, individuals may receive career assistance from not only primary mentors, but a host of others such as senior colleagues, peers, and community members.

Indeed, they believe that an employee is part of a social development network with a variety of career development relationships within the company among superiors and peers and outside the company in various communities. Higgins and Kram (2001) note that prior literature spawned a variety of names for individuals who provide career assistance, such as mentors, sponsors, and coaches. They prefer to use a single term to describe these supportive individuals: “*developers*” (p. 269).

Higgins and Thomas (2001) express a similar viewpoint. They report some evidence that a developmental network provides value to individuals beyond that provided by a primary mentor.

We recognize the importance of mentors, as traditionally defined in the accounting literature, in providing career benefits; however, we also assume that superiors other than mentors, superiors who are career developers, provide benefits. To operationalize this, we asked survey participations about the career assistance provided by superiors (in general); thus, this measure includes assistance from “true” mentors (who both provide mentoring benefits and foster upward mobility within the company) and other developers who are superiors. This approach is similar to Whitely, Dougherty, and Dreher (1991) who argue that employees in their early stage of their career receive career benefits from a variety of superiors; moreover, employees in their early stages of their career have had relatively little time to develop a “classical” or “primary” mentoring relationship. In measuring mentoring benefits, the researchers ask employees about benefits received from superiors without specifying a mentoring relation (e.g., “To what extent has your supervisor or some other manager gone out of his/her way to promote your career interests by his/her actions and decisions” (p. 350)).

### *Theoretical Model*

The theoretical model appears in Fig. 1. As the model indicates, the exogenous variables involve career-related benefits, which we propose are linked to career growth opportunities. A career is a sequence of work experiences during an individual’s working life (Arthur, 2008; Khapova & Arthur, 2011). Career growth, i.e., career development, involves a series of positions with ever-increasing responsibilities, income, and prestige; further, such positions require a wider and more advanced skill set (Bloomsbury Business & Management Dictionary, 2007; Nouri & Parker, 2013). This growth could involve promotions within the same firm or advancement through changing firms. Perceptions of the career growth opportunities provided by a firm may influence employee attitudes and outcomes such as turnover (Bedeian, Kemery, & Pizzolatto, 1991; Chay & Aryee, 1999; Nouri & Parker, 2013). In public accounting firms, employee perceptions of career growth opportunities may reflect beliefs about the effectiveness of the firm’s training programs and the organizational prestige of the firm (Nouri & Parker, 2013).

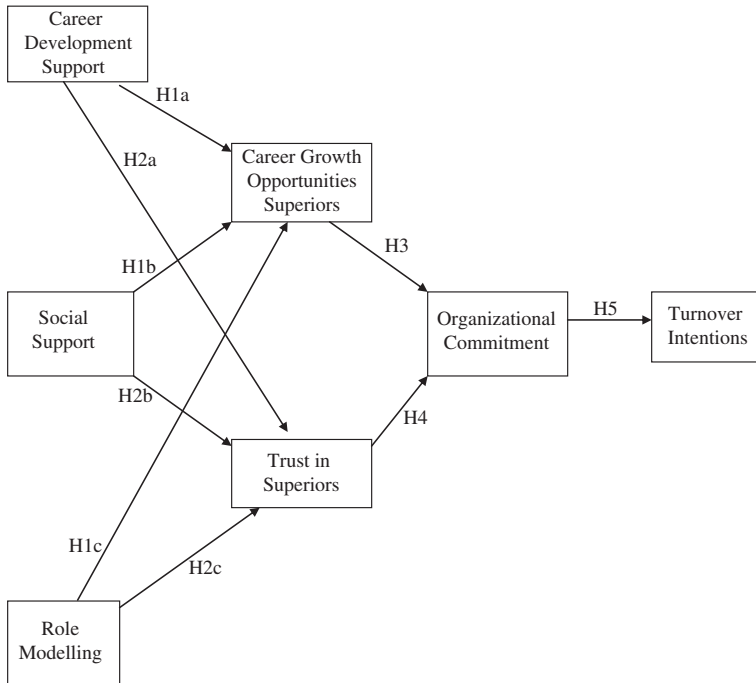


Fig. 1. Theoretical Model.

We propose that career-related benefits provided by superiors (specifically career development support, social support, and role modeling) increase employee perceptions regarding the utility of the firm in providing career opportunities, i.e., the utility of the firm in developing self-potential. Such benefits for an employee increase the probability that the employee will both gain a higher position and successfully perform in the higher position, whether in the current firm or in another firm in the future. The following hypothesis summarizes the preceding arguments:

**H1:** Employee beliefs regarding career development benefits provided by superiors are associated with beliefs regarding the career growth opportunities provided by the firm.

*Trust in Managers*

Trust between employees and their managers has been extensively examined in the management and applied psychology literatures as researchers argue that such trust is important in the effective functioning of organizations (e.g., see

meta-analysis by Dirks and Ferrin (2002)). As noted in several studies (e.g., Bigley & Pearce, 1998; Dirks & Ferrin, 2002), trust has been defined in a variety of ways in the literatures. Common to these definitions is the “belief (or expectation) about others’ benevolent motives during a social interaction” (Balliet & Van Lange, 2013, p. 1091). Accordingly, an individual involved in a relationship of trust expects others in the relationship to behave benevolently with regard to the individual’s interests. As argued in Whitener, Brodt, Korsgaard, and Werner (1998), managers foster the trust of their employees in a variety of ways. This includes demonstrating concern for the employee, specifically “showing consideration and sensitivity for employees’ needs and interests” and “acting in a way that protects employees’ interests” (p. 517). We assume that junior employees desire career assistance and that managers who meet this need by providing career assistance will be more trusted. The related hypothesis appears below:

**H2 :** Employee beliefs regarding career development benefits (career development support, social support, role modeling) are associated with trust in superiors.

### *Organizational Commitment*

Affective organizational commitment is the “emotional attachment” of the employee to the firm such “that the strongly committed individual identifies with ... the organization” (Allen & Meyer, 1990, p. 2). The importance of commitment to employee and organizational outcomes, such as performance and turnover intentions has long been acknowledged in the applied psychology and business literatures (e.g., see meta-analysis by Riketta (2002)). Given the impact of commitment on outcomes, researchers have sought to identify its antecedents. This includes several studies in public accounting firms (Chow, Harrison, McKinnon, & Wu, 2002; Dean, Ferris, & Konstans, 1988; Nouri & Parker, 2013; Parker & Kohlmeyer, 2005; Pasewark & Strawser, 1996).

Based upon prior studies, we propose that both career growth opportunities and trust in managers lead to higher commitment. Regarding career growth opportunities, we rely on Nouri and Parker (2013) who argue that employees have a social exchange relation with their firms and that provision of career growth opportunities by the firm results in an increased attachment and obligation toward the firm. Results of their survey in public accounting firms support this assertion. Regarding trust in managers, a large number of studies report that trust is associated with commitment, i.e., employees that trust their managers are more committed to their companies (e.g., see meta-analysis by Dirks & Ferrin, 2002). The preceding arguments are summarized below:

**H3:** Employee beliefs regarding the career growth opportunities provided by the firm are associated with organizational commitment.

**H4:** Trust in superiors is associated with organizational commitment.

A long series of studies theorize that organization commitment is linked to turnover intentions, i.e., employees who bond with an organization are less likely to leave that organization (e.g., see meta-analysis by Meyer, Stanley, Herscovitch, and Topolnytsky (2002)). The related hypothesis appears below:

**H5:** Organizational commitment is associated with turnover intentions.

## RESEARCH METHOD

A survey questionnaire was given to auditors and tax professionals in six public accounting firms in the Southeast United States. Big Four and large regional firms participated in the study. Distribution occurred through the internal mail system of the firms. A cover letter providing explanations and instructions accompanied the questionnaire. Subjects were instructed to mail their completed surveys directly to the researchers to maintain anonymity. As the study focuses on career-related benefits received by junior accountants, managers and partners were not contacted.

### *Participants*

Of the 163 employees who received a questionnaire, 97 completed it for an effective response rate of 60% (97/163). Approximately 35% of the respondents worked at Big Four firms while the remainder (65%) worked at large regional firms. Regarding gender, 54% were male while the remaining 46% were female. The mean age was 27 years. The mean length of employment at the firm was 2.2 years.

### *Measures*

To assess if participants believe they have a mentor in their firm, we asked the following question: "Have you experienced a working relationship with someone in a higher position in your firm that has helped your career and affected your mobility within the firm?" The response is yes/no. The question was adopted from prior accounting studies (Hall & Smith, 2009; Scandura & Viator, 1994). As argued in Hall and Smith (2009), this question captures both formal and informal mentoring. We also asked participants whose answer is yes to the mentoring question, "how many of these relations have you experienced during your employment with your current firm?"



The remaining variables in the theoretical model were measured using commonly accepted scales (see Appendix A for items). Every item has a 7-point response scale ranging from 1 (strongly disagree) to 7 (strongly agree). Three career-related benefits were assessed: career development support (e.g., my superiors have devoted special time and considerations to my career); social support (e.g., I exchange confidence with my superiors); and role modeling (e.g., some of my superiors serve as a role model for me). These questions measure the extent to which employees believe that they receive career benefits from their supervisors. Scales for each benefit were adopted from [Scandura and Viator \(1994\)](#) in their seminal study of mentoring in public accounting firms. It should be noted that the scales in [Scandura and Viator \(1994\)](#) focus on career benefits provided by a primary mentor while our scales focus on career benefits provided by superiors (in general).<sup>1</sup>

Trust in superiors is measured using a four-item scale from [Korsgaard and Roberson \(1995\)](#), who adapted it from [Cook and Wall \(1980\)](#). A sample item is "I trust my superiors." Career growth opportunities are assessed using the five-item scale from [Bedeian et al. \(1991\)](#). A sample item is "My present job is relevant to growth and development in my career." Prior studies report strong reliability and validity for the scale ([Bedeian et al., 1991](#); [Chay & Aryee, 1999](#); [Nouri & Parker, 2013](#)).

To measure organizational commitment, the scale of [Meyer, Allen, and Smith \(1993\)](#) was used. This is one of the most commonly used measures of employee commitment. (Recent studies that use it include: [Aryee, Chen, Sun, & Debrah, 2007](#); [Eisenberger et al., 2010](#).) As Meyer and Allen argue (1997, Appendix), prior studies demonstrate strong reliability and validity for the measure. A sample item is: "This organization has a great deal of personal meaning for me." To measure turnover intentions, a three-item scale adopted from [London and Howat \(1978\)](#) was used. A sample question is: "Barring unforeseen circumstances, I intend to stay with my current employer."

To examine the construct validity of the measures, factor analysis was performed (oblique rotation). Several items in the scales cross-loaded and were dropped from further statistical analysis. With the revised scales, all items loaded on the appropriate factors (see Appendix B). Cronbach alphas for revised scales appear to be satisfactory: career development support 0.73; social support 0.82; role modeling 0.85; career growth opportunities 0.91; trust in superiors 0.93; organizational commitment 0.90; turnover intentions 0.93.

## RESULTS

Descriptive statistics for the measures appear in [Table 1](#) while correlations appear in [Table 2](#). To examine the hypotheses, path analysis is used. (An alternative approach, structural equation modeling, is discussed subsequently.)

**Table 1.** Descriptive Statistics.

	Mean	SD	Observed Range	Theoretical Range	Cronbach Alpha
Career Development Support	11.155	2.275	4–14	2–14	0.73
Social Support	7.320	3.002	2–14	2–14	0.82
Role Modeling	17.175	3.182	4–21	3–21	0.85
Career Growth Opportunities	24.124	4.470	5–28	4–28	0.91
Trust in Superiors	22.660	4.971	5–28	4–28	0.93
Organizational Commitment	23.763	6.895	5–35	5–35	0.90
Turnover Intentions	16.485	4.496	3–21	3–21	0.93

**Table 2.** Matrix of Intercorrelations.

	Career Devel. (CD)	Social Support (SOC)	Role Model (RM)	Career Gr. Opportun. (CGO)	Trust in Superiors (TS)	Organ. Commit (OC)	Turnover Intent (TO)
CD	1.000						
SOC	0.159	1.000					
RM	0.605*	0.113	1.000				
CGO	0.488*	0.102	0.620*	1.000			
TS	0.603*	0.159	0.616*	0.468*	1.000		
OC	0.548*	0.324*	0.484*	0.536*	0.655*	1.000	
TO	0.424*	0.167	0.454*	0.535*	0.675*	0.666*	1.000

Notes:  $n = 97$ .

\* $p < 0.01$ .

In path analysis, each theorized relation between variables has a path coefficient that is a standardized regression coefficient (Asher, 1983; Pedhazur, 1982). Figure 2 provides an overview of the results by reporting the estimated path coefficients for the theoretical model. In general, results support the hypotheses.

In H1, we theorize a relation between each of the three career benefits and career growth opportunities (CGOs). As shown in Table 3 (Eq. (1)), the path coefficient between career development support (CD) and CGO is 0.18 and significant ( $p = 0.043$ ) while the path coefficient between role modeling (RM) and CGO is 0.51 and also significant ( $p = 0.001$ ). The theorized link between social support (SOC) and CGO is not significant.

We propose in H2 a relation between each of the three career benefits and trust in superior (TS). As indicated in Table 3 (Eq. (2)), the path coefficient for

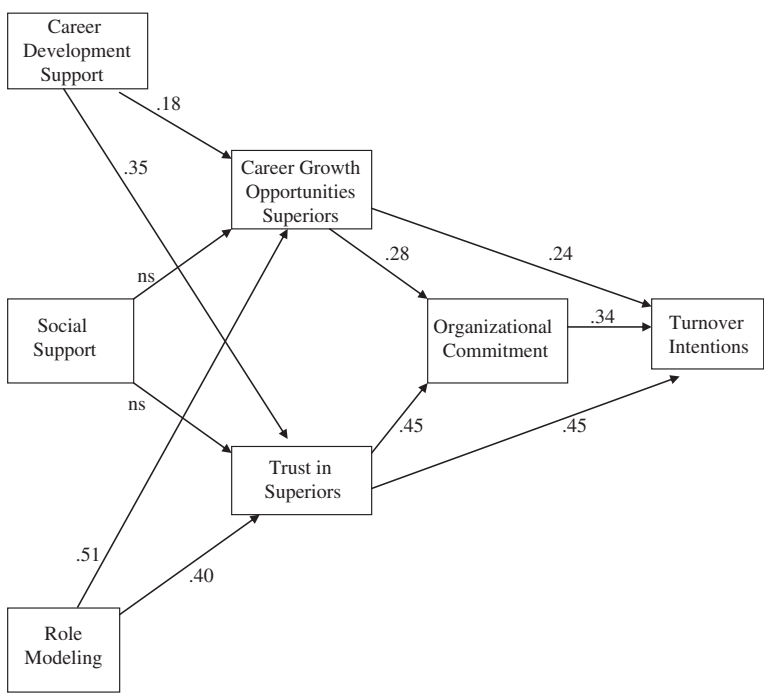


Fig. 2. Path Coefficients. Notes:  $n = 97$ . ns – path coefficient is not significant. All path coefficients are significant at 0.05 level unless marked ns. Also, the un-hypothesized link between social support and organizational commitment has a path coefficient of 0.21 ( $p < 0.01$ ).

CD is 0.35 and significant ( $p < 0.001$ ) as is the path coefficient for RM (0.40,  $p = 0.001$ ). SOC does not have a significant path coefficient.

Organizational commitment (OC) is a key variable in the theoretical model and we propose two direct antecedents: CGO (H3); TS (H4). As revealed in Table 3 (Eq. (3)), the path coefficient for CGO is 0.28 ( $p = 0.003$ ) while the path coefficient for TS is 0.45 ( $p = 0.001$ ). Unexpectedly, the path coefficient for SOC (0.21) is also significant ( $p = 0.004$ ). The results involving social support suggest that it has a direct effect on organization commitment; further, the effect of social support on commitment is not mediated by either career growth opportunities or trust in superiors

The final endogenous variable in our theoretical model is turnover intentions (TO). We theorize in H5 that organizational commitment is a direct antecedent to turnover (TO). Table 3 (Eq. (4)) indicates that the path coefficient for commitment (OC) is 0.34 ( $p = 0.001$ ). Also, as revealed in Table 3 (Eq. (4)), two other antecedents, CGO and TS, have statistically significant links with turnover. Regarding CGO, the path coefficient is 0.24 ( $p = 0.006$ ). This finding is

**Table 3.** Path Analysis Results.

Equation	Dependent Variable	Independent Variable	Associated Hypotheses	Path Coeffic.	<i>t</i> -Value	<i>p</i> -Value	<i>r</i> -Square
(1)	CGO	CD	H1	0.18	1.7	0.043	0.40
		SOC	H1	0.02	0.2	ns	
		RM	H1	0.51	5.1	0.001	
(2)	TS	CD	H2	0.35	3.7	0.001	0.47
		SOC	H2	0.06	0.8	ns	
		RM	H2	0.40	4.2	0.001	
(3)	OC	CD	–	0.16	1.7	ns	0.56
		SOC	–	0.21	3.0	0.004	
		RM	–	–0.09	–0.9	ns	
		CGO	H3	0.28	3.1	0.003	
		TS	H4	0.45	4.7	0.001	
(4)	TO	CD	–	–0.11	–1.1	ns	0.58
		SOC	–	–0.01	–0.2	ns	
		RM	–	–0.07	–0.7	ns	
		CGO	H5	0.24	2.6	0.006	
		TS	H6	0.45	4.3	0.001	
		OC	H7	0.34	3.3	0.001	

*Notes:* *n* = 97.  
CD, career development support; SOC, social support; RM, role modeling; TS, trust in superiors; CGO, career growth opportunities; OC, organizational commitment; TO, turnover intentions.  
ns, not significant at 5% level.  
*p*-values for hypothesized relations are one tail, all other *p*-values are two tail.

congruent with [Nouri and Parker \(2013\)](#). They report that accountants that believe that their public accounting firm provides career growth opportunities are less likely to leave the firm. Regarding TS, the path coefficient is 0.45 (*p* = 0.001). A number of researchers report that trust reduces employee turnover (e.g., see meta-analysis by [Costigan, Isinga, Berman, Kranas, and Kureshov \(2011\)](#) and [Dirks and Ferrin \(2002\)](#)). As noted by [Dirks and Ferrin \(2002\)](#), employees who trust their superiors tend to stay with their firms while employees who do not trust their superiors tend to leave their firms.

We also investigate the indirect effects of the three career benefits on turnover intentions. Each career benefit has an indirect effect on turnover through the three intervening variables in the theoretical model: CGO, TS, and OC. The significance of these indirect effects is tested using the re-sampling (bootstrapping) approach advocated by [Preacher and Hayes \(2008\)](#), as modified for our path-analytic model. [Table 4](#) reveals the results based upon 1,000 bootstrapping samples. To summarize the results, for SOC, both the direct and indirect effects

**Table 4.** Direct and Indirect Effects on Turnover Intentions using Bootstrapping.

Variable	95% CI for Direct Effect	95% CI for Indirect Effect
Career Development (CD)	−0.60, 0.22	0.12, 1.10*
Social Support (SOC)	−0.22, 0.21	−0.16, 0.22
Role Modeling (RM)	−0.44, 0.23	0.26, 0.92*

Notes: CI, Confidence Interval.  
\* Significant at 5% level (CI does not include 0).  
Results regarding significance of direct effects are identical to those reported in Table 3.

are not significant. For CD and RM, the direct effects are insignificant whereas the indirect effects are significant. In other words, the relation between these benefits (CD and RM) and turnover is mediated by the intervening variables (CGO, TS, and OC).

The path analysis in our study assumes that the constructs are measured without error; however, as in any study that uses the commonly accepted scales employed in our study, some measurement error may be present. Ideally, a researcher accounts for measurement error by fitting a structured equation model (SEM), in which the items identified in the factor analysis are used as indicators of the latent constructs and paths are hypothesized between constructs. The sample size in our study ( $n = 97$ ) is problematic for the SEM approach. Many SEM researchers recommend a minimum sample size of 200 to obtain robust estimates of model parameters and reliable fit statistics (Curran, Bollen, Chen, Paxton, & Kirby, 2003; Hu & Bentler, 1999; Kline, 2011; Olsson, Foss, & Breivik, 2004). Despite this limitation, we used the CALIS procedure in SAS 9.3 to estimate the parameters of a SEM based upon the theoretical model. The estimates and statistical significance of the path coefficients using the SEM approach are virtually identical to those using the regression-based approach. To account for potential problems with model fit statistics, we used modified estimates of fit proposed by Swain (1975) and recommended for small samples by Herzog and Boomsma (2009). Regarding overall fit, the adjusted RMSEA is 0.089 while the adjusted CFI is 0.909.

ADDITIONAL ANALYSIS

We also investigate the relation between the number of mentors (using the traditional definition of mentor) and career benefits; in general, the higher the number of mentors that an individual reports, the higher the perceived career benefits. As part of this analysis, we examine the correlation between number of mentors and each career-related benefit: CD, 0.33; SOC, 0.30; RM, 0.28. Each correlation is significant at the one percent level. For further analysis, the

**Table 5.** Mentors and Career-Related Benefits.

	No Mentors ( <i>n</i> = 46)	One or Two Mentors ( <i>n</i> = 30)	Three or Four Mentors ( <i>n</i> = 21)
CD	10.5 <sup>a</sup>	11.5 <sup>a,b</sup>	12.1 <sup>b</sup>
SOC	6.3 <sup>a</sup>	8.2 <sup>b</sup>	8.3 <sup>b</sup>
RM	16.3 <sup>a</sup>	17.6 <sup>a,b</sup>	18.4 <sup>b</sup>

*Notes:* CD, career development support; SOC, social support; RM, role model.  
Within each row, means with the same letter are not significantly different.

sample was subdivided into three groups: those without mentors (*n* = 45); those with one or two mentors (*n* = 30); and those with three or four mentors (*n* = 21). Means were calculated for the three groups for each career benefit (CD, SOC, RM). Results appear in Table 5. As indicated therein, for each variable, those with three/four mentors report higher benefits than those with one/two mentors, who, in turn, report higher benefits than those without mentors. To examine if the differences are statistically significant, we use ANOVA (SAS GLM). Results indicate that, for CD, *F*(2, 94) is 4.7 (*p* = 0.01). Using an experiment-wise error rate (EER) of 0.05, Bonferroni’s adjustment for multiple comparisons reveals that the difference between the means for three/four mentors and no mentors is significant. For SOC, *F*(2, 94) is 5.2 (*p* < 0.01), using the Bonferroni adjustment, the group without mentors reports significantly lower benefits than either of the groups with mentors. For RM, *F*(2, 94) is 3.5 (*p* = 0.03). The difference between the means for three/four mentors and no mentors is significant.

Finally, as additional analysis, we test our hypotheses for those employees without mentors. Theoretically, we argue that junior employees receive career-related benefits from career developers who are not mentors as traditionally defined. If this is true, the hypothesized relations between variables should be supported in a sub-sample of employees without mentors. To examine this issue, we re-ran our path analysis for individuals without mentors (*n* = 45). Results appear in Table 6 and are similar to those reported in Table 3 for the full sample.

CONCLUSION

Numerous studies have examined the impact of mentoring in public accounting firms on employee outcomes, such as turnover (e.g., Barker et al., 1999; Dirsmith & Covalleski, 1985; Hall and Smith, 2009; Herbohn, 2004; Scandura & Viator, 1994; Siegel, et al., 2001; Viator, 2001a, 2001b; Dalton et al., 2015; Viator & Scandura, 1991). Several studies propose that mentors provide career-related benefits to junior accountants and that these benefits, in turn, reduce the likelihood of employee turnover (e.g., Barker et al., 1999; Hall

Table 6. Path Analysis Results – No Mentors.

Equation	Dependent Variable	Independent Variable	Associated Hypotheses	Path Coeffic.	t-Value	p-Value	r-Square
(1)	CGO	CD	H1	016	1.0	ns	0.35
		SOC	H1	−0.03	−0.3	ns	
		RM	H1	0.48	3.0	0.004	
(2)	TS	CD	H2	0.29	2.0	0.028	0.42
		SOC	H2	−0.01	−0.1	ns	
		RM	H2	0.44	3.0	0.005	
(3)	OC	CD	–	0.20	1.5	ns	0.63
		SOC	–	0.25	2.6	0.013	
		RM	–	−0.09	−0.6	ns	
		CGO	H3	0.44	3.8	0.001	
		TS	H4	0.38	3.0	0.005	
(4)	TO	CD	–	0.14	1.1	ns	0.68
		SOC	–	0.03	0.3	ns	
		RM	–	−0.06	−0.05	ns	
		CGO	H5	0.22	1.7	0.049	
		TS	H6	0.43	3.3	0.002	
		OC	H7	0.26	1.8	0.042	

Notes: *n* = 46.  
CD, career development support; SOC, social support; RM, role modeling; TS, trust in superiors; CGO, career growth opportunities; OC, organizational commitment; TO, turnover intentions.  
ns, not significant at 5% level.  
*p*-values for hypothesized relations are one tail, all other *p*-values are two tail.

and Smith, 2009; Herbohn, 2004; Scandura and Viator, 1994). We extend this research stream by investigating the career benefits provided by both multiple mentors and superiors who do not meet the traditional definition of mentor. Further, in the relation between career benefits and turnover intentions, we investigate the role of previously unexamined intervening variables: career growth opportunities; and trust in superiors.

Survey results from several large accounting firms support our assertions in general. Career development support and role modeling are both linked to career growth opportunities and trust in managers. In other words, employees are more likely to trust their managers and believe that their firms provide career growth potential when their managers provide career development assistance and serve as role models. Career growth opportunities and trust in superiors, in turn, are linked to both organizational commitment and turnover intentions. Further, survey results support our hypotheses in a sub-sample of employees without mentors (47% of the sample). These findings are congruent with our theoretical

argument that employees receive career-related benefits from career developers who are not mentors. Results do not support our theoretical model in only one area. Contrary to our hypotheses, social support does not have significant links with career growth opportunities or trust. Survey results suggest that social support is a direct antecedent of organizational commitment.

Of the career-related benefits, role modeling appears to have the most influential effect on employee outcomes. Apparently, modeling opportunities are important to junior accountants in large accounting firms who typically are in the first stage of their business careers. We examine effects of role modeling on a limited number of employee beliefs and attitudes (career growth opportunities, trust in managers, commitment, and turnover). Role modeling also may affect other employee outcomes, such as job satisfaction and willingness to recommend their firm as a desirable place to work. Further, there may be long-term consequences for the firms regarding employees who have left the firm. As argued in [Iyer, Bamber, and Barefield \(1997\)](#), the alumni of accounting firms promote their former firms based upon, in part, whether they had a close mentor in the firm. The researchers report that alumni who had such mentors were more likely to promote the services of their former accounting firm. Based upon our results, we suggest that alumni may particularly value the role modeling they received in their accounting firm from both mentors and other career developers. Such a benefit may influence the alumni's attitudes and recommendations regarding their former accounting firm.

A related research question regarding role modeling is what do junior accountants perceive as desirable, career enhancing behaviors of their supervisors that are worthy of imitation? We are unaware of any accounting studies that examine this issue. [Kram \(1988\)](#), in her case study of a large utility, may provide some insight. For example, as revealed in interviews, lower level employees sought to learn their mentor's skills in effectively interacting with subordinates, peers, and superiors. Based upon our experiences as former employees in large public accounting firms, we believe that junior accountants also are interested in acquiring this skill set and will imitate managers who are successful in this area. Further, we believe that junior accountants may also look to supervisors to learn how to effectively deal with clients, i.e., the customers of the accounting firms.

Finally, in our study, we examine the career-related benefits of employees with multiple mentors, a topic that is ignored in previous accounting studies. We find that a substantial portion of the sample (37%) report having two or more mentors. Further, we find that the number of mentors is positively and significantly correlated with each career-related benefit. Multiple mentors for an employee may reflect an organizational culture of career support. Organizational culture is defined as a "complex set of values, beliefs assumptions, and symbols that define the way in which a firm conducts its business" ([Barney, 1996, p. 657](#)). This includes how the firm interacts with its employees ([Barney, 1996](#)). Prior studies suggest that accounting firms may differ in terms



of organization culture (e.g., Holmes & Marsden, 1996; Pratt & Beaulieu, 1992). Differences may include career support. Future research could examine this issue.

This study is subject to the usual limitations of survey research. Causal direction is theorized and cannot be proven by the data in the study. There may be problems with omitted variables. Results involving the sampled firms may be specific to those firms and not relevant to other firms.

## NOTE

1. In an alternative approach, Higgins and Thomas (2001) attempt to separately measure career benefits provided by primary and secondary mentors. "Respondents were asked to indicate the number and names of specific individuals who took an active interest in and concerted action to advance their careers, starting with the most influential and, hence, 'primary' relationship ..." (p. 232). The respondents then answered questions about career benefits received from each mentor. We believe that this approach has several drawbacks that may make it unsuitable for a study like ours. First, we believe that few, if any, accounting firms would allow us to conduct a survey in which supervisors and managers are named by the respondent. Further, the naming of superiors may raise concerns about the anonymity of the survey in the minds of respondents. This may reduce the response rate and/or may introduce response bias. Beyond the naming issue, there are other issues. Will respondents properly identify mentors? Will they miss mentors or purposely understate the number of mentors to shorten their time with the survey. Respondents with multiple mentors will answer the same career benefit questions several times (once for each mentor). Will this introduce response bias such as fatigue bias? Will multiple mentors lengthen the survey to the extent that some respondents give up and fail to complete the survey? Finally, there is the issue of weighting the responses across the mentors.

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## APPENDIX A. MEASUREMENTS

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### *Career Development Support*

- \*1. My superiors take a personal interest in my career.
- \*2. My superiors give me special coaching on the job.
- 3. My superiors have devoted special time and consideration to my career.
- 4. My superiors have placed me in important assignments.

### *Social Support*

- 1. I share my personal problems with my superiors.
- 2. I exchange confidence with my superiors.
- \*3. I consider some of my superiors to be a friend.
- \*4. My superiors are supportive of me.

### *Role Modeling*

- 1. Some of my superiors serve as a role model for me.
- 2. I try to imitate the work behavior of those superiors I respect.
- 3. I try to model my behavior after those superiors I consider outstanding.

### *Career Growth Opportunities*

- 1. My present job is useful in achieving my career goals.
- 2. Working for my firm will help my career.
- 3. I feel that my present job will lead to future attainment of my career goals.
- \*4. I believe that my present job has aided my growth in my career.
- 5. My present job is relevant to growth and development in my career.

### *Trust in Superiors*

- 1. My superiors are honest in dealing with me.
- 2. Taking all things into consideration, I am satisfied with my superiors.
- 3. I trust my superiors.
- 4. My superiors are sincere in their attempts to meet my point of view.

### *Organizational Commitment*

- 1. I feel a strong sense of belonging to my organization.
- 2. This organization has a great deal of personal meaning for me.
- 3. I really feel as if this organization's problems are my own.
- \*4. I would be very happy to spend the rest of my career with this organization.
- 5. I do not feel "emotionally attached" to this organization. (reverse).
- 6. I do not feel like "part of the family" at this organization. (reverse).

### *Turnover Intentions*

- 1. Barring unforeseen circumstances, I intend to stay with my current employer.
- 2. For the foreseeable future, I plan to stay with my current firm.
- 3. I plan to remain with my current firm for at least a few years.

\* dropped from statistical analysis due to cross-loading in factor analysis.

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**APPENDIX B. STANDARDIZED FACTOR LOADINGS**

Variable	Standardized Loadings
Career Development Support	
CD1	0.61
CD2	0.94
Social Support	
SOC1	0.94
SOC2	0.89
Role Modeling	
RM1	0.70
RM2	0.81
RM3	0.86
Career Growth Opportunities	
CGO1	0.72
CGO2	0.87
CGO3	0.81
CGO4	0.72
Trust in Superiors	
TS1	0.98
TS2	0.74
TS3	0.69
TS4	0.55
Organizational Commitment	
OC1	0.54
OC2	0.83
OC3	0.87
OC4	0.76
OC5	0.67
Turnover Intentions	
TI1	0.70
TI2	0.95
TI3	0.95