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

Ralph E. Viator *

School of Accountancy, Gatton College of Business & Economics, University of Kentucky, Lexington, KY 40506-0034, USA

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, Snook 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
advice in large public accounting firms provide protégés with feedback concerning “the protégé’s relations with clients and key partners, the business aspects of the firm, the protégé’s appearance and behavior, and the politics of practice” (p. 15).

Such descriptions clearly cast mentors as role senders.

As role senders, mentors have the potential to affect two outcomes predicted by the role episode model: role ambiguity and role conflict. Role
ambiguity is the “lack of information regarding supervisory evaluation of one’s work, about opportunities for advancement, scope of responsibility, and expectations of role senders” (Katz & Kahn, 1978, p. 190). Role ambiguity results from lack of information: either information is nonexistent, or simply not communicated. The literature cited above suggests that one function of mentors is to provide protégés with information that clarifies role expectations. Although such information may be conveyed in a frank and candid atmosphere, information provided by mentors has the potential to reduce role ambiguity. The related hypothesis is stated as follows:

**H1.** Public accounting employees with mentors experience lower role ambiguity.

Role conflict is “the simultaneous occurrence of two (or more) role sendings such that compliance with one would make more difficult compliance with the other” (Katz & Kahn, 1978, p. 184). Although Katz and Kahn identified multiple types of role conflict, of particular relevance to the practice of public accounting are inter-sender and person–role conflict. Inter-sender role conflict occurs when the expectations of one role sender (e.g. an audit manager) are in conflict with those from other role senders (e.g. other audit managers for whom the employee works). Person–role conflict occurs when the role requirements violate the needs, values, or capacities of the focal person (such as being asked to manage client relations in a manner that contradicts a personal value).

Mentoring theory suggests mentors provide a positive influence on protégés, helping to integrate him/her into an organizational role. Mentors are viewed as crucial for obtaining information about organizational processes, dealing with important organizational members, providing critical feedback during complex assignments, and learning how to manage work groups, peers, and superiors (Dreher & Ash, 1990; Kram, 1988). Such a view of mentoring suggests that the information provided by mentors would serve to reduce role conflict by providing advice on managing role expectations that appear contradictory, serving to reduce inter-sender and person–role conflicts. The related hypothesis is stated as follows.

**H2.** Public accounting employees with mentors experience lower role conflict.

### 1.1.1. Perceptions of environmental uncertainty

In addition to ambiguity regarding role expectations, public accounting employees are likely to experience uncertainty that arises from their work environment (Duncan, 1972; Gregson, Wendell & Aono, 1994; Otley & Pierce, 1995). Examples in the auditing profession include uncertainty regarding which approaches are most useful in dealing with client-related problems and how to obtain information necessary for job-related decision making. Ferris (1977) notes that “the concept of uncertainty relates not to the physical environment itself, but to the individual’s knowledge and perceptions of the environment” (p. 24). Once again, one of the basic propositions of this paper is that mentors may provide protégés with information that enhances protégés’ knowledge of their working environment. If mentors are a vehicle for venting information laterally in the firm, especially information regarding relationships with clients, the business aspects of the firm, and the ongoing politics of the firm, then employees with a mentor should experience less uncertainty regarding their working environment. The related hypothesis appears below:

**H3.** Public accounting employees with mentors perceive less environmental uncertainty.

### 1.2. Role stress and job outcomes

Studies of role stress (see Jackson & Schuler, 1985) have found role ambiguity and role conflict to be associated with negative job outcomes,

---

1 The possibility exists that mentors could artificially reduce protégés’ perceptions of environmental uncertainty, resulting in protégés feeling more confident and less uncertain about their working environment, yet unaware of existing complexities. Such mentoring behaviour would “protect” protégés in the short run, but be harmful to long term career development. See Otley and Pierce (1995) for a discussion of how certain leadership styles may clarify roles, yet exacerbate existing problems in the work environment.
including lower job satisfaction, lower organizational commitment, lower job performance, higher job-related tension, and higher turnover intentions. Role stress studies in public accounting organizations have similar, yet mixed, results. Both role ambiguity and role conflict have been negatively associated with job satisfaction (Gregson et al., 1994; Rebele & Michaels, 1990; Senatra, 1980) which tends to be negatively associated with turnover intentions (Gregson, 1992). While accounting studies provide evidence that role ambiguity is negatively associated with job performance, they report no association between role conflict and job performance (Gregson et al.; Rebele & Michaels). Finally, although role ambiguity and role conflict may be negatively associated with turnover intentions (Gregson et al.), some studies have found either no direct association (Senatra), or only indirect association through job satisfaction (Pasewark & Strawser, 1996).

Regarding auditors’ perceptions of environmental uncertainty, accounting studies provide evidence that higher levels of perceived environmental uncertainty are associated with lower job satisfaction, lower job performance, and/or higher turnover intentions (Ferris, 1977; Gregson et al., 1994; Rebele & Michaels, 1990). Although role ambiguity, role conflict, and perceived environmental uncertainty are expected to be identified as separate and distinct constructs (Gregson et al.), and positively covary with each other (Rebele & Michaels), the three constructs may differ in the degree of their association with job outcomes.

**H4a.** Role ambiguity is negatively associated with job performance.

**H4b.** Role conflict is negatively associated with job performance.

**H4c.** Perceptions of environmental uncertainty are negatively associated with job performance.

**H5a.** Role ambiguity is positively associated with turnover intentions.

**H5b.** Role conflict is positively associated with turnover intentions.

**H5c.** Perceptions of environmental uncertainty are positively associated with turnover intentions.

### 1.3. Mentoring and job outcomes

Mentoring studies have found that mentoring relationships are associated with positive job outcomes, including higher compensation and rates of promotion (Dreher & Ash, 1990; Fagenson, 1989; Turban & Dougherty, 1994; Whitely, Dougherty & Drecher, 1991), higher job satisfaction (Chao, Waltz & Gardner, 1992; Whitely & Coetsier, 1993), and lower turnover intentions (Viator & Scandura, 1991). In the current study, it is expected that having a mentor is directly associated with two job outcomes: a positive association with job performance and a negative association with turnover intentions.

**H6.** Public accounting employees with mentors experience higher levels of job performance.

**H7.** Public accounting employees with mentors experience lower levels of turnover intentions.

To complete the theoretical model, the association between job performance and turnover intentions is expected to be negative. Traditionally, public accounting firms have had an “up or out” attitude, in which employees were expected to excel in job performance and demonstrate an ability to move up. Pressures attributed to career progress and the competitive working environment of public accounting have been linked to employee turnover (Collins & Killough, 1992; Dalton, Hill & Ramsey, 1997).

**H8.** Job performance in public accounting is negatively associated with turnover intentions.

### 1.4. Formal and informal mentors

The potential association of formal mentors (mentors assigned to employees by formal organizational programs) with protégé role stress has not been discussed in the organizational behavior literature. However, as outlined by Ragins and Cotton (1999), there are several reasons to expect that
formal mentors will have a weaker effect on employee role stress: formal and informal mentoring relationships differ from each other regarding initiation of relationship, structure of relationship, and processes in the relationship.2

With informal mentoring relationships, both the mentor and the protégé observe each other for a period of time, testing the other party before committing to the mentorship. Informal protégés look for mentors who possess power, have self-confidence and are willing to share and protect. On the other side, potential mentors generally seek out protégés who have already established a good performance record, possess a desirable social background, and have demonstrated commitment and loyalty (Hunt & Michael, 1983).

Developmental relationships created by formal mentoring programs have a very different origin than informal mentorships. Formal mentoring programs match potential mentors and protégés based on interests, experiences, and background; whereas informal mentoring relationships are not managed, structured, or formally recognized by the firm (Chao et al., 1992; Noe, 1988). It is possible for formal mentoring programs to assign mentors and protégés based on their previous observations of each other; however, organizations are often not able to systematically match the preferences of potential mentors and protégés (Wilson & Elman, 1990). Since an effective mentoring relationship requires a commitment from both parties (Kram, 1988), it may not be possible for formal mentoring programs to generate mentoring relationships which have the same bonding, support, and commitment found in informal relationships.

Regarding structure, formal mentoring relationships tend to be of shorter duration with pre-specified goals and objectives, whereas informal relationships are of longer duration with evolving goals and objectives (Murray, 1991; Viator, 1999; Zey, 1985). Regarding processes, formally assigned mentors may be less motivated and less personally invested in protégé development, may lack the necessary communication and coaching skills, and may be less likely to actively intervene on protégé’s behalf because the relationship is public and monitored by program coordinators (Kram, 1988; Murray; Ragins & Cotton, 1991).

Because of the profound differences between formal and informal mentoring relationships, it is expected that formal mentors will be less likely to provide protégés with information that assists them in clarifying their role (reducing role ambiguity), managing inter-sender and person–role conflict (reducing role conflict), and becoming more informed concerning politics of the firm and relations with clients (reducing perceptions of uncertainty regarding the work environment). The differences between formal and informal mentoring relationships are also expected to differentially affect job outcomes.

H9a. Formal mentors are less likely to be associated with lower levels of role ambiguity, role conflict, and perceived environmental uncertainty, compared to informal mentors.

H9b. Formal mentors are less likely to be directly associated with higher levels of job performance and lower levels of turnover intentions, compared to informal mentors.

1.5. Moderating variables: employee organizational level and gender

It is important to investigate whether employee organizational level moderates the potential effect of mentors on role stress and/or job outcomes. Although the relationship between mentoring and role stress has not been previously examined, Jackson and Schuler (1985) reported that variables such as employee organizational level are likely to moderate the relationship between items such as “feedback from others” and role stress.

One empirical study in public accounting (Rebele & Michaels, 1990) tested whether employee organizational level moderated the association between role stress factors and dysfunctional job outcomes. No evidence was found for a moderating effect attributable to employee organizational level; however the insignificant
results may be attributed to a relatively small sample \((n=155)\) compiled across four different organizational levels. Thus, questions remain regarding which role stress factors, if any, are associated with negative job outcomes at higher versus lower organizational levels. The associations may vary due to differing job demands. For example, the perceptions of staff accountants regarding their work environment are likely to differ from those of higher-up organizational members, such as managers and senior managers.

Protégé gender is also expected to moderate the relationship between mentoring, role stress, and job outcomes. Females in public accounting are more likely to be involved in cross-gender mentoring relationships, which tend to be less intimate (Ragins, 1989) and provide less psychosocial support than same-gender mentoring relationships (Ragins & McFarlin, 1990; Scandura & Viator, 1994). Although having a mentor is hypothesized to be associated with lower role stress, the strength of that relationship may be weaker for female employees versus males.

The strengths of the relationships defined in H1–H9 are examined across three employee organizational levels (senior accountant, manager, and senior manager) and employee gender. However, because of the exploratory nature of the current study, it is not predicted ex ante whether the strengths will increase or decrease from lower organizational levels to higher ones, or from male employees to female employees. Therefore, the moderating effects of employee organizational level and employee gender are examined as a research question.

**RQ1.** Do employee organizational level and employee gender moderate the associations among mentoring, role stress, and job outcomes?

### 2. Mentoring functions and role stress

Kram (1988) identified two broad categories of mentoring functions: career functions and psychosocial support functions. Career functions support the protégé in learning his/her job and preparing for advancement within the organization. For example, mentors sponsor protégés in obtaining important assignments, and protecting them from damaging political consequences. On the other hand, psychosocial support functions confirm and support protégés’ evolving sense of self. Mentors may take an active social support role by sharing personal experiences and encouraging protégés to talk openly about on-the-job concerns. But mentors also perform a more passive role, serving as role models, where protégés learn by identifying with their mentor and observing mentors’ behavior.

Prior studies have found positive association between mentoring functions and career outcomes. Career mentoring has been found positively associated with job performance outcomes, such as higher compensation and rates of promotion (Dreher & Ash, 1990; Fagenson, 1989; Turban & Dougherty 1994; Whitely et al. 1991), while psychosocial support has been linked to socialization outcomes (Chao et al., 1992).

The career function of mentoring may provide information that clarifies protégés’ roles, assists in managing potential role conflict, and provides information about protégés’ environments. On the other hand, it may be the more intimate aspects of mentoring, the psychosocial functions, that provide information which helps in managing role stress. In order to understand the relationship between mentoring and role stress, it is important to identify which mentoring functions are associated with lower role stress. Thus, this study addresses the research question stated below.

**RQ2.** Do career mentoring functions, versus psychosocial support functions, tend to be associated with lower levels of role ambiguity, role conflict, and perceptions of environmental uncertainty?

### 3. Research method

#### 3.1. Participants

The data for this field study was collected through a mail survey of 3000 CPAs in large public accounting firms. A mailing list was obtained from the American Institute of CPAs, with support provided by the institute’s academic relations
division. The sample was pulled from a database of employees (senior accountants, managers, and senior managers) at large public accounting firms.

Potential participants received a cover letter explaining the purpose of the study, a four-page survey questionnaire, and a postage free return envelope. After three weeks, a follow-up reminder postcard was sent to all potential participants. A total of 903 surveys were returned, representing a 30% response rate. Thirteen responses were deleted for coding errors or incomplete surveys. Of the remaining 890 responses, other participants excluded from this study were 25 who had left public accounting, 27 who were employed by either regional or local public accounting firms, and 44 who were partners/directors in large firms. Table 1 presents the demographic background and mentorship information on the remaining 794 participants included in this study.

Participants were required to identify (1) whether they had current/recent mentors, and (2) whether these mentors had been assigned to them by a formal program at the firm, or were informal mentoring relationships. 12% of the participants (99 out of 794) indicated that they did not have a current/recent mentor at the firm. The other participants could be grouped into three categories concerning their current/recent mentor(s). 348 reported that they had only an informal mentor, 61 had only a formal mentor, and 286 had concurrent formal and informal mentors. In the statistical models reported in this paper, the presence of a mentor for each subject was measured by two categorical variables: formal mentor (yes/no) and informal mentor (yes/no).

Table 1
Participants’ current mentors and mentoring frequency

<table>
<thead>
<tr>
<th>Participant’s current mentor type</th>
<th>Senior accountant</th>
<th>Manager</th>
<th>Senior manager</th>
<th>Participant total</th>
</tr>
</thead>
<tbody>
<tr>
<td>No mentor</td>
<td>36</td>
<td>35</td>
<td>28</td>
<td>99</td>
</tr>
<tr>
<td>Informal only</td>
<td>105</td>
<td>142</td>
<td>101</td>
<td>348</td>
</tr>
<tr>
<td>Formal only</td>
<td>33</td>
<td>14</td>
<td>14</td>
<td>61</td>
</tr>
<tr>
<td>Formal and informal</td>
<td>142</td>
<td>87</td>
<td>57</td>
<td>286</td>
</tr>
<tr>
<td>Total participants</td>
<td>316</td>
<td>278</td>
<td>200</td>
<td>794</td>
</tr>
<tr>
<td>Average number of informal mentors</td>
<td>1.97</td>
<td>2.34</td>
<td>2.41</td>
<td></td>
</tr>
<tr>
<td>Average number of formal mentors</td>
<td>1.34</td>
<td>1.25</td>
<td>1.5</td>
<td></td>
</tr>
<tr>
<td>Average age of participants</td>
<td>27.6</td>
<td>31.4</td>
<td>33.9</td>
<td></td>
</tr>
</tbody>
</table>

Participant gender

| % of males | 36.1 | 46.0 | 57.0 |
| % of females | 63.9 | 54.0 | 43.0 |

Participant practice area

| % in auditing | 68.7 | 59.0 | 57.5 |
| % in taxation | 24.7 | 32.4 | 34.0 |
| % in consulting | 6.6  | 8.6  | 8.5  |

3 Copies of the survey instrument are available from the author.

4 Following Oppenheim’s (1966) recommendation, several statistical tests were performed to identify differences between early respondents (n = 645) and late respondents (n = 149). All responses were coded by return-date, and late respondents were identified by observing a drop in the per-day response rate. Based on chi-squared tests, no differences were identified regarding respondent organizational level, gender, and type of mentor (P > 0.10). Late respondents had a slightly smaller percentage of tax personnel (26.9%) compared to early respondents (30.4%), P = 0.053. Based on ANOVA tests, no differences were found for levels of role ambiguity, role conflict, PEU, job performance, turnover intentions, and mentoring functions. Late respondents tended to be slightly older (31.7 versus 30.3 years), P = 0.007.

5 It is possible that multicollinearity exists between the two dummy variables: formal mentor and informal mentor. Statistical tests indicated moderate correlation, ranging from 0.03 to 0.18 across the six sub-groups.
3.2. Measures

All scale items were scored on a five point Likert-type scale from “strongly disagree” to “strongly agree.” Where necessary, answers were reverse scored so that higher scores indicated higher levels of role conflict, role ambiguity, and perceptions of environmental uncertainty. This study conducted its own pretest work to insure that each scale item was applicable to the audit environment and reflected wording commonly used by public accountants. In some cases, minor wording changes were made based on feedback received from 15 CPAs in four offices of “Big 6” firms. Cronbach alpha reliability coefficients are reported below for each measure used, and measurement path parameter estimates generated by the EQS structural equation modeling program are reported in Appendix A.

3.2.1. Role ambiguity and role conflict

This study used a modified version of the 14 item Rizzo, House and Lirtzman (1970) scale for role ambiguity and role conflict. These scales have been used in prior accounting studies (Bamber et al., 1989; Gregson et al., 1994; Rebele & Michaels 1990; Senatra, 1980). Confirmatory factor analysis indicated that all items, with the exception of two role conflict items, had satisfactory factor loadings greater than 0.50 (Nunnally, 1978). Dropping the two role conflict items resulted in six items measuring role conflict and six items measuring role ambiguity. The Cronbach alpha coefficients were 0.86 for role ambiguity and 0.77 for role conflict, indicating acceptable reliability (Nunnally).

3.2.2. Perceived environmental uncertainty (PEU)

Measurement of PEU was based on scale items adopted from Rebele and Michaels (1990) and Otley and Pierce (1995). Due to survey design constraints, only four of the seven items used by Rebele and Michaels were included on the questionnaire. The items selected represented at least one question from each of the three PEU dimensions defined by Duncan (1972) and reported by Ferris (1977).

Confirmatory factor analysis indicated that all four items loaded satisfactorily (factor loadings were greater than 0.50). The Cronbach alpha was 0.69, which is slightly less than the 0.73 and 0.71 coefficients obtained by Rebele and Michaels (1990) and Ferris (1977), respectively. Given Nunnally’s (1978) targeted reliability coefficient of 0.70, the Cronbach alpha for the current study was considered marginal, but acceptable. The validity of these four items loading on one factor was confirmed during the measurement model analysis, as discussed below.

3.2.3. Job performance

There were two self-reported items measuring job performance, adopted from items used by Kalbers and Fogarty (1995) and Gregson et al. (1994). For one item, respondents indicated on a five point scale the degree to which they agreed with the statement “relative to other persons at my level, I would rate my chances of promotion very high.” For the second item, respondents indicated where their current performance evaluation was rated: in the top 5%, top 10%, top 25%, top 50%, or lower 50%. The Cronbach alpha was 0.68, substantially less than that obtained by Kalbers and Fogarty, who reported a reliability coefficient greater than 0.80 using a seven-item scale. However, the validity of these two items loading

---

6 This study was conducted prior to announcement of mergers among the “Big 6” firms.
7 The two items dropped from the traditional Rizzo et al. (1970) scale for role conflict were “I work with two or more people whose management styles are quite different,” and “I work on unnecessary projects at my firm.” The decision to drop the items was based on two outcomes: (1) the items exhibited relatively low factor loadings (0.43 and 0.45, respectively) during confirmatory factor analysis, and (2) the items exhibited significant cross loadings during preliminary measurement path analysis using structural equation modeling.

8 Response rate concerns limited the survey instrument to only four pages and restricted the total number of questions adopted.
9 The questions omitted in this study, but included in the Rebele and Micheals (1990) study, addressed issues concerning interactions with other “work groups” and “other departments.” Pre-testing indicated that subjects had trouble identifying the meaning of the questions.
on one factor was confirmed during the measurement model analysis, as discussed below.

3.2.4. Turnover intentions

Accounting studies have used somewhat different measures of employee turnover intentions (Aranya & Ferris, 1984; Aranya, Lanchman & Amernic, 1982; Dillard & Ferris, 1979; Harrell & Stahl, 1984; Harrell, Chewning & Taylor, 1986; Senatra, 1980). In the current study, the turnover intentions scale was constructed from two questionnaire items adopted from prior studies. The scale focused on “thinking about leaving the firm” and “the probability of looking for another job.” There is general support that turnover intentions provide a viable indication of subsequent actual turnovers (Steel & Ovalle, 1984). The Cronbach alpha was 0.85.

3.2.5. Mentoring functions

The survey questionnaire used in this study included 16 items measuring two career mentoring functions (career-related mentoring, and protection and assistance) and two psychosocial support functions (social support and role modeling). These items were adopted from scales used in previous mentoring research (Chao et al., 1992; Dreher & Ash, 1990; Noe, 1988; Scandura & Viator, 1994; Tepper, 1995; Turban & Dougherty 1994). Confirmatory factor analysis indicated that all items, except two social support items, had satisfactory factor loading greater than 0.50. After dropping the two social support items, the remaining 14 items loaded on four separate factors and are listed in Appendix A with their relevant measurement path parameter estimates. The Cronbach alphas ranged from 0.89 to 0.96.

4. Statistical analysis and results

This study uses full structural equation modeling (SEM), as implemented in the EQS modeling program, to examine the relationships between mentoring, role stress, and job outcomes. One advantage of SEM over multiple regression analysis, or path analysis, is that it includes both a measurement model, as well as a structural model, and provides tests of overall model fit. The measurement model defines relations between observed variables (e.g. questionnaire items indicative of role ambiguity, role conflict, etc.) and latent variables (e.g. unobserved theoretical constructs such as role ambiguity, role conflict, etc.). The measurement model helps control for measurement error since identified latent variables are free of the random error associated with observed variables (Hoyle, 1995). The structural model portion of SEM defines relations between latent variables (such as the directional relation between role ambiguity and turnover intentions, as well as the co-variation between role ambiguity and role conflict).

An initial full model was developed to identify general relations between mentoring, role stress, and job outcomes. However, in order to examine the potential moderating effect of employee organizational level and employee gender as stated in RQ1, it was necessary to construct measurement models and structural models for six sub-groups (defined by three organizational levels across two genders). Parameter estimates (both measurement model parameters and structural model parameters) were tested for equivalency across the six sub-groups, and resulted in an integrated model with a single estimate of model fit.

It should be noted that the directional relationships depicted in SEM simply identify the independent and dependent variables. As shown in Fig. 1, some variables, such as role conflict, are used as both independent and dependent variables.

4.1. Measurement model results

Measurement path parameter estimates generated for the initial full model (using all 794 participants) are listed in Appendix A. Analyses of measurement model fit were conducted for role stress

---

10 The two items dropped from the social support scale were "My mentor has conveyed feelings of respect for me as an individual" and "My mentor has discussed my concerns about advancement opportunities within the firm." The decision to drop the items was based on two outcomes: (1) the items exhibited relatively low factor loadings (0.45 and 0.47, respectively) during confirmatory factor analysis, and (2) the items exhibited significant crossloadings during preliminary measurement path analysis using structural equation modeling.
factors, job outcomes, and mentoring functions. In each measurement model analysis, the related factors were allowed to covary and estimates of measurement path estimates were obtained. The comparative fit index (CFI) for the final measurement models ranged from 0.90 to 0.98, where 0.90 indicates acceptable fit (Byrne, 1994). 

In order to address measurement issues raised by Tymon, Stout and Shaw (1998) and Gregson et al. (1994) regarding whether PEU is a separate role stress factor, multiple two-factor models were developed and tested. All two-factor models resulted in substantial decreases in measurement model fit. The Chi-square goodness-of-fit statistics increased by at least 360 (from 1171.5 to at least 1531.5) with a change of 1 degree of freedom. The resulting CFIs were substantially lower than 0.90, ranging from 0.76 to 0.79, and indicating unacceptable fit. The analysis provides evidence that PEU, as measured in this study, is a separate role stress factor. 

One other measurement model issue concerned whether the items for job performance and turnover intentions loaded satisfactorily on the predicted latent variables. Parameter estimates for these measurement paths were examined for reasonableness in each sub-group. For all six sub-groups, the relevant parameter estimates were statistically significant ($\alpha = 0.05$), and none of the standard errors appeared to be abnormally large or small (for example, none of the error variances exceeded the parameter estimate).

4.2. Structural model results

The theoretical model depicted in Fig. 1 represents the structural model tested. To identify general relations, an initial full model was run. All insignificant paths were eliminated ($\alpha = 0.05$), and the model obtained a CFI of .901. The remaining significant paths are presented in Table 2.

Caution should be used in interpreting the initial full model results. Both employee organization level and employee gender may modify the strengths of the structural paths, as proposed in RQ1. Therefore, as previously noted, separate structural models were developed for each of the six sub-groups, then integrated into an overall model, resulting in a single estimate of model fit. Based on robust chi-square statistics, the CFIs for the six sub-group models ranged from 0.93 to 0.98, indicating a high degree of fit. An integrated model of the six separate sub-groups yielded a CFI of 0.832, which is somewhat low but most likely attributable to nonnormal data; robust chi-square statistics, which compensate for nonnormal data, were not available for estimating the fit of the integrated model. Table 2 presents the best-fitting structural model for each sub-group, with relevant parameter estimates ($P < 0.05$). Identical parameter estimates across sub-groups indicate that the estimates were similar, and not statistically different.

4.2.1. Mentors and role stress

The results reported in Table 2 indicate strong support for H1. In the initial full model, employees with an informal mentor reported significantly

---

11 Measurement model fit for the role stress factors could have been improved, and a CFI greater than 0.90 obtained, if items were allowed to cross-load on multiple latent variables. However, all of the potential cross-loadings were considered nonsensical and therefore were not implemented (Byrne, 1994).

12 In order to compare with prior studies, the multiple two-factor measurement models were re-run with all role conflict items included (e.g. the two items with low factor loadings were also included). The results as reported in this study did not change.

13 Because the structural models included categorical variables with nonnormal distributions, robust chi-square statistics and robust standard errors were used to test parameter estimates and model fit (Byrne, 1994).

14 In order to test whether parameter estimates were equivalent across sub-groups, structural model analysis proceeded in four steps. First, structural path parameter estimates were generated for each sub-group. Second, an integrated model was developed where parameter estimates were constrained equal across all sub-groups. Third, the Language Multiplier (LM) test was performed to determine whether improvement in overall model fit could be obtained by releasing some constraints, thus estimating some structural parameters separately in one or more sub-groups (Byrne, 1994). Fourth, a final estimate of overall model fit is obtained, based on an integration of the sub-group models. The LM test produces a chi-square goodness-of-fit statistic that reports the marginal improvement in overall model fit to be obtained as constraints are released sequentially based on their relative probability for improving model fit.
lower levels of role ambiguity (−0.219). The association held across five of the six sub-groups and was significantly stronger for male senior accountants (−0.404). There was no association found in the male senior manager sub-group.

Regarding H2, the results were mixed across sub-groups. The initial full model indicated no association between having an informal mentor and role conflict. However, there was a significant negative association (as predicted) in the male manager and female senior manager sub-groups, where employees with informal mentors reported lower levels of role conflict (−0.143 for both sub-groups). Surprisingly, in the female manager sub-group, employees with an informal mentor reported higher levels of role conflict (+0.326). It should be noted that the results are not causal. Informal mentors may perform functions that lead to higher role conflict for protégés; or, protégés experiencing high role conflict may seek out informal mentors to cope with role conflict.

The analysis of H3 in the initial full model indicated that employees with an informal mentor reported significantly lower levels of PEU (−0.071). However, the results were mixed across sub-groups. The association between informal mentors and PEU was negative in the female manager sub-group (−0.146), yet unexpectedly positive in the male senior manager sub-group (+0.166).

Relevant to H9a, there was only one instance in which having a formal mentor was associated with

Table 2
Structural path parameter estimates for mentoring, role stress and job outcomes

<table>
<thead>
<tr>
<th>Structural model path: Dependent variable/predictor variables</th>
<th>Initial full model</th>
<th>Senior accountants</th>
<th>Managers</th>
<th>Senior managers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Male</td>
<td>Female</td>
<td>Male</td>
</tr>
<tr>
<td>Role ambiguity</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Informal mentor</td>
<td>−0.219</td>
<td>−0.404</td>
<td>−0.209</td>
<td>−0.209</td>
</tr>
<tr>
<td>Formal mentor</td>
<td>−0.086</td>
<td>−</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>Role conflict</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Informal mentor</td>
<td>−</td>
<td>−</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>Formal mentor</td>
<td>−</td>
<td>−</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>PEU</td>
<td></td>
<td>−0.071</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>Informal mentor</td>
<td>−0.071</td>
<td>−</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>Formal mentor</td>
<td>−</td>
<td>−</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>Job performance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Informal mentor</td>
<td>0.216</td>
<td>0.509</td>
<td>0.327</td>
<td>−</td>
</tr>
<tr>
<td>Formal mentor</td>
<td>−</td>
<td>−</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>Role ambiguity</td>
<td>−0.245</td>
<td>−</td>
<td>−</td>
<td>−0.245</td>
</tr>
<tr>
<td>Role conflict</td>
<td>−</td>
<td>−</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>PEU</td>
<td>−0.142</td>
<td>−</td>
<td>−0.699</td>
<td>−</td>
</tr>
<tr>
<td>Turnover intentions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Informal mentor</td>
<td>−</td>
<td>−</td>
<td>−</td>
<td>−0.297</td>
</tr>
<tr>
<td>Formal mentor</td>
<td>−</td>
<td>−</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>Role ambiguity</td>
<td>0.151</td>
<td>−0.191</td>
<td>0.191</td>
<td>0.191</td>
</tr>
<tr>
<td>Role conflict</td>
<td>0.524</td>
<td>0.604</td>
<td>0.604</td>
<td>0.320</td>
</tr>
<tr>
<td>PEU</td>
<td>−</td>
<td>−</td>
<td>−</td>
<td>−</td>
</tr>
<tr>
<td>Job performance</td>
<td>−0.170</td>
<td>−</td>
<td>−0.178</td>
<td>−0.178</td>
</tr>
<tr>
<td>Covariation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Role ambiguity/role conflict</td>
<td>0.135</td>
<td>0.138</td>
<td>0.154</td>
<td>0.161</td>
</tr>
<tr>
<td>Role ambiguity/PEU</td>
<td>0.166</td>
<td>0.145</td>
<td>0.190</td>
<td>0.094</td>
</tr>
<tr>
<td>Role conflict/PEU</td>
<td>0.047</td>
<td>0.072</td>
<td>0.043</td>
<td>0.066</td>
</tr>
</tbody>
</table>

a All structural path parameter estimates are significant at $P < 0.05$. 

84 R.E. Viator / Accounting, Organizations and Society 26 (2001) 73–93
lower levels of role stress: female managers with a formal mentor reported lower levels of role ambiguity (−0.270). Given that formal programs tend to specifically target the mentoring of females with the potential to move up in the organization, this result is encouraging. However, the lack of significant association when considering three measures of role stress across six sub-groups suggest that H9a cannot be rejected: formal mentors are less likely to be associated with lower levels of role ambiguity, role conflict, and PEU, compared to informal mentors.

4.2.2. Role stress and job outcomes

The results of the initial full model indicate support for H4a and H4c: role ambiguity and PEU were negatively associated with job performance (−0.245 and −0.142, respectively). The negative association of role ambiguity with job performance held for managers (−0.245 for both male and female managers) and male senior managers (−0.245). The negative association of PEU with job performance held for female senior accountants (−0.699) and female senior managers (−0.699). Less support was provided for H4b, where the only instance of role conflict being negatively associated with job performance was for male senior managers (−0.071).

Addressing turnover intentions, the results of the initial full model support H5a and H5b; role ambiguity and role conflict were positively associated with turnover intentions (+0.151 and +0.524), respectively. Role ambiguity was positively associated with turnover intentions in four of the six sub-groups, and role conflict had positive association in all six sub-groups. There was no statistical support for H5c regarding PEU and turnover intentions.15

4.2.3. Mentoring and job outcomes

Regarding H6, informal mentors were positively associated with job performance in the initial full model (+0.216) and for all female sub-groups (senior accountants, managers, and senior managers) and one male sub-group (senior accountants). Thus, there was general support for H6.

There was little support for H7, given that the initial full model found no association between informal mentors and turnover intentions. However, informal mentors were negatively associated with turnover intentions for male managers (−0.297) and female managers (−0.297). For female senior managers, informal mentors were positively associated with turnover intentions (+0.313).

Addressing H8, support was found for a negative relationship between job performance and turnover intentions in the initial full model (−0.170). The negative association was even stronger for senior managers (−0.659 and −0.671 for male and female senior managers, respectively).

There was no instance where having a formal mentor was positively associated with job performance, or negatively associated with turnover intentions. The results do not provide evidence for rejecting H9b: formal mentors are less likely to be associated with higher levels of job performance and lower levels of turnover intentions.

Concerning RQ1, the pattern of results described above indicates that employee organizational level and employee gender moderate the effects among mentoring, role stress, and job outcomes. Even in the one case where the hypothesized effect held across all six sub-groups (the positive association between role conflict and turnover intentions), the strength of the association varied and was statistically weaker for male managers. Also, the negative association between having an informal mentor and role ambiguity held in five of the six sub-groups, but was not significant for male senior managers, and was significantly stronger for male senior accountants.

4.2.4. Mentoring functions and role stress

RQ2 states the following question: do career mentoring functions, versus psychosocial support functions, tend to be associated with lower levels of role ambiguity, role conflict, and perceptions of role stress?

---

15 It is possible that mentoring serves to moderate the effect of role stress on job outcomes. To test this assertion, the full data set was split into sub-groups: employees with an informal mentor (n = 652) and employees without an informal mentor (n = 142). Significant structural paths (from role stress factors to job outcome factors) were identified in each sub-group. No differences were observed between the two sub-groups. Test of equivalency (previously described) were performed. None of the parameter estimates for the structural paths were statistically different between the two sub-groups. Thus, in this study, there was no evidence that mentoring moderated the negative consequences of role stress on job outcomes.
environmental uncertainty? In order to address RQ2, additional SEM modeling was conducted on a reduced data set: employees who identified having current/recent mentors, either informal or formal. Participants without current/recent formal or informal mentors did not complete the questionnaire section on mentoring functions, and are not included in this additional analysis (n = 99). Other participants excluded from this analysis were those who failed a manipulation check regarding whether their report of mentoring functions were attributable to their informal or formal mentor (n = 30). Of the remaining 665 participants, 346 evaluated an informal mentor, and 319 evaluated a formal mentor.

Measurement models and structural models were constructed in a manner similar to that described above: (1) an initial full model, and (2) sub-group models, which were subsequently integrated to identify equivalent parameter estimates and to measure overall model fit. There were three potential moderating variables for defining sub-groups: mentor type (informal versus formal mentors), protégé organizational level, and protégé gender. Initial testing indicated that sample sizes for sub-groups defined by all three moderating variables were too small, with several sub-groups having fewer than 50 participants. Therefore, testing was limited to defining sub-groups based on two moderating variables. The results reported here are for sub-groups defined by mentor type and protégé organizational level, so that effects attributed to formal versus informal mentors across protégé organizational levels can be identified.

The proposed structural paths connected each of the four mentoring functions to each of the three role stress factors. Insignificant paths (α > 0.05) were eliminated, with no loss in model fit as measured by chi-square tests. The CFI for the initial full model was 0.927. Most sub-group models yielded CFIs ranging from 0.87 to 0.97. One sub-group relating to formal mentoring (senior managers with formal mentors) had a CFI of only 0.77, indicating relatively weak fit. An integrated model of the six separate sub-groups yielded a CFI of 0.87. The initial full model and six sub-groups models are presented in Table 3.

The initial full model identified only three significant parameter estimates, each relating to one of the career mentoring functions. Career-related mentoring (in which the mentor recommends or

Table 3: Structural path parameter estimates for mentoring functions and role stress

<table>
<thead>
<tr>
<th>Structural model path: dependent variable/predictor variables</th>
<th>Initial full model</th>
<th>Senior accountants</th>
<th>Managers</th>
<th>Senior managers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Role ambiguity</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Career-related mentoring</td>
<td>–0.136</td>
<td>–0.139</td>
<td>–0.139</td>
<td>–0.139 –0.399</td>
</tr>
<tr>
<td>Protection and assistance</td>
<td>–0.131</td>
<td>–0.131</td>
<td>–0.581</td>
<td>–0.581 –0.581</td>
</tr>
<tr>
<td>Social support</td>
<td>–0.131</td>
<td>–0.131</td>
<td>–0.581</td>
<td>–0.581 –0.581</td>
</tr>
<tr>
<td>Role modeling</td>
<td>–0.131</td>
<td>–0.131</td>
<td>–0.581</td>
<td>–0.581 –0.581</td>
</tr>
<tr>
<td>Role conflict</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Career-related mentoring</td>
<td>–0.131</td>
<td>–0.131</td>
<td>0.253</td>
<td>–0.296 –0.296</td>
</tr>
<tr>
<td>Protection and assistance</td>
<td>–0.131</td>
<td>–0.131</td>
<td>–0.352</td>
<td>–0.352 –0.352</td>
</tr>
<tr>
<td>Social support</td>
<td>–0.131</td>
<td>–0.131</td>
<td>0.301</td>
<td>0.301 –0.301</td>
</tr>
<tr>
<td>Role modeling</td>
<td>–0.131</td>
<td>–0.131</td>
<td>0.301</td>
<td>0.301 –0.301</td>
</tr>
<tr>
<td>PEU</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Career-related mentoring</td>
<td>–0.127</td>
<td>–0.170</td>
<td>–0.138</td>
<td>–0.138 –0.138</td>
</tr>
<tr>
<td>Protection and assistance</td>
<td>–0.127</td>
<td>–0.170</td>
<td>–0.426</td>
<td>–0.426 –0.426</td>
</tr>
<tr>
<td>Social support</td>
<td>–0.127</td>
<td>–0.170</td>
<td>–0.426</td>
<td>–0.426 –0.426</td>
</tr>
<tr>
<td>Role modeling</td>
<td>–0.127</td>
<td>–0.170</td>
<td>0.324</td>
<td>–0.246 0.324</td>
</tr>
</tbody>
</table>

a All structural path parameter estimates are significant at P < 0.05.
supports the protégé in obtaining important assignments and becoming visible in the firm) was negatively associated with role ambiguity (−0.136) and PEU (−0.127). The protection and assistance function (in which the mentor alerts the protégé to potential conflicts and assists the protégé in completing assignments and meeting deadlines) was negatively associated with role ambiguity (−0.131). Neither of the psychosocial support functions were associated with any role stress factor.

As previously stated, caution should be used in interpreting the initial full model results, since both mentor type and protégé organizational level may modify the strengths of the structural paths. Regarding role ambiguity, the results from the initial full model were not robust across all subgroups. Career-related mentoring was negatively associated with role ambiguity in three subgroups: senior accountants with informal mentors (−0.139), senior accountants with formal mentors (−0.139), and managers with formal mentors (−0.399). On the other hand, protection and assistance mentoring was negatively associated with role ambiguity in the other three subgroups: managers with informal mentors (−0.581) and both senior manager subgroups (−0.581). This pattern of results suggests that career-related mentoring is likely to be more effective in reducing role ambiguity for employees at lower ranks, whereas protection and assistance is likely to be more effective in reducing role ambiguity for employees at higher ranks, including senior managers.

The sub-group analysis of role conflict yields interesting results. Although the initial full model detected no association between mentoring functions and role conflict, the sub-group analysis yielded five significant associations. Three of the five significant associations were single instances, relating to different mentoring functions and different subgroups. However, a significant association was found between career-related mentoring and role conflict for two manager subgroups: but in opposite directions. For managers with formal mentors, career-related mentoring was negatively associated with role conflict (−0.296). Given that formal mentors are assigned to employees, rather than “sought out” by employees, the negative association suggests that formally assigned mentors may be helpful in reducing managers’ stress regarding their career development. However, for managers with informal mentors, career-related mentoring was positively associated with role conflict (+0.253), suggesting that managers interacting with informal mentors are likely to receive career-related feedback that is associated with higher levels of role conflict. Although speculative, it appears that career-related mentoring received from formally assigned mentors assists managers in handling role conflict. On the other hand, career-related mentoring from informal mentors may be a “no punches pulled” type of feedback that, while helpful in learning behavior for advancing in the organization, creates role conflict for managers.

Regarding the sub-group analysis of PEU, career-related mentoring was negatively associated with PEU in the initial full model (−0.127) and in two subgroups: senior accountants with informal mentors and senior accountants with formal mentors (−0.170 and −0.138, respectively). Although not detected in the initial full model, negative associations were found between social support and PEU for both senior accountant subgroups (−0.426 in both subgroups) and between protection and assistance and PEU for senior managers with formal mentors (−0.684).

There were three instances where the two psychosocial support functions provided by formal mentors were positively (rather than negatively) associated with role stress: social support and role conflict for senior accountants (+0.301), and role modeling and PEU for senior accountants (+0.324) and senior managers (+0.324). Given that formal mentors are assigned to protégés by formal organizational processes, the positive associations may simply reflect the fact that mentors are interacting in an intimate fashion with employees who are currently experiencing relatively high levels of role stress.

5. Discussion of findings and future research

One of the consistently significant relationships found in this study is that employees who had an informal mentor experienced lower levels of role stress...
ambiguity. The results of this study agree with Ostroff and Kozlowski (1993) who found evidence that mentors are a source for organizational information. In that study, organizational newcomers who had a mentor learned more about organizational issues and practices, compared to nonmentored newcomers. The results reported in the current study extend prior research by demonstrating that informal mentors are associated with the acquisition of role information across multiple employee organizational levels. Such information is critical given the role expectations placed on employees in large public accounting firms. To a lesser extent, informal mentors were associated with lower levels of perceived uncertainty regarding the work environment, but the results were not robust across multiple employee organizational levels.

The analysis of mentoring functions and role stress suggested that two specific mentoring functions provided by informal mentors are associated with lower role ambiguity: career-related mentoring (primarily for senior accountants), and protection and assistance (primarily for senior managers). Surprisingly, neither social support (where mentors and protégés discuss concerns and share experiences) nor role modeling (where protégés learn by observing mentors) was associated with variations in role ambiguity. This lack of association is counter to that proposed by Ragins (1997, p. 506), who theorized that because social support facilitates protégé organizational socialization and effectiveness in professional roles, the function should have an impact on variables such as job stress and role stress.

As theorized in this paper, mentors may assist employees in managing and coping with certain kinds of role conflict. However, given the inconsistent results found regarding role conflict, alternative views of mentoring are needed. Townley (1994) and Covaleski, Dirsmith, Helan and Samuel (1998) offer such an alternative perspective of mentoring based on the work of Michel Foucault. Foucauldian theory identifies “technologies of the self,” such as self-examination and confession, as mechanisms for affirming and transforming self-identity (Foucault, 1983, 1988). From this Foucauldian perspective, mentoring can be seen as an “avowal” process: protégés verbalize intimate details of their lives to mentors, and mentors interpret these intimacies and provide guidance. However, verbalizations offered by mentors, who tend to be at higher levels in the firm, are likely to be based on organizational norms and values (Covaleski et al.; Townley, 1993). Such an avowal process may be the seat of potential conflict. If the values and aspirations held by protégés are different from those affirmed by higher-ranking mentors, then protégés are likely to experience role conflict. Kahn et al. (1964) define such potential role conflict as person–role conflict, in which role requirements violate the needs, values, or capacities of the focal person. Because mentoring relationships are more intimate than other non-mentoring work relationships, the “confessional” aspect of mentoring is likely to reveal divergent goals and values when they exist.

In the current study, female managers who had an informal mentor reported higher levels of role conflict, compared to female managers without an informal mentor. This occurred in sharp contrast with male managers and female senior managers, for whom having a mentor was associated with lower role conflict. It may be that female managers, who are in a period of passage from senior accountant to senior manager, experience role conflict and seek out informal mentors to guide them through this passage. However, it is also possible that the guidance which female managers receive from mentors (who are likely to be male senior managers or partners) tends to conflict with the personal goals and values held by female managers (whose median age in this study was 29 years old).

To more fully explore the potential role conflict generated in mentor-protégé relationships, multi-

---

16 One of the limitations of the current study is that the statistical analyses represent significant associations in the co-variance of factors. They do not imply causality, which could only be addressed through a controlled, longitudinal study. Other limitations include the fact that measures of job performance and turnover intentions are self-reported and thus may differ from actual performance evaluations and turnover by public accounting employees. Also, the participants were members of “Big 6” and other national firms in the USA. Therefore, the results may not necessarily generalize to smaller firms, or offices outside of the USA.
Dimensional measures of role conflict are needed. The current study used the traditional Rizzo et al. (1970) role conflict scale, which is a one-dimensional scale. Even though Kahn et al. (1964) theorized multiple forms of role conflict, including inter-sender and person–role conflict, the multidimensionality of role conflict has not been examined. Future research should examine whether different types of role conflict experienced by public accounting employees have different antecedents and consequences. Mentors may be able to assist protégés in managing inter-sender role conflict, where protégés receive mixed messages from multiple supervisors. However, mentors may contribute to person–role conflict when protégés’ goals and values diverge from those held by mentors. Further study of the dynamics of person–role conflict in mentoring relationships should provide insight into the struggle over identity and individuality (Covaleski et al., 1998; Foucault, 1983; Townley, 1993).

Other questions raised in this study regarded the impact of formal mentors on job outcomes. There was no instance in which formal mentors were directly associated with employee job performance or turnover intentions. However, for female managers, formal mentors were indirectly associated with positive job outcomes through reductions in role ambiguity. At least in regards to female managers, formal mentoring programs may be an institutional socialization tactic that supports female employees in assuming new organizational roles and helps reduce role ambiguity (Ashforth & Saks, 1996; Van Maanen & Schein, 1979). Also, formal mentoring programs may legitimize intimate work relationships that otherwise would encounter gender-based barriers (Ragins, 1989).

In general, the outcomes reported in this study support the observation by Covaleski et al. (1998) that formal mentoring programs are often ineffectual. Given that formal mentoring relationships are unlikely to have the same bonding and commitment exhibited by informal relationships (Ragins & Cotton, 1999), the potential for formal mentoring relationships to support protégés’ career progress seems minimal. Regarding career progression in large public accounting firms, it appears that formal mentoring programs are not a substitute for informal mentoring. However, informal mentoring should be viewed with caution: intensive career-related mentoring is likely to be associated with higher levels of role conflict.

Acknowledgements

The author gratefully acknowledges the research assistance of Cathy Miller, and review comments from Bob Ramsay, David Hulse, Sean Pefer, Lisa Danford, Clement Chen, participants at the University of Kentucky Workshop Series, and two anonymous reviewers, whose thoughtful comments substantially improved the paper.
Appendix A: Questionnaire items’ means, standard deviations and measurement path parameter estimates

<table>
<thead>
<tr>
<th>Questionnaire items</th>
<th>Means (S.D.)</th>
<th>Parameter estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Role stress factors</strong></td>
<td></td>
<td>Role ambiguity</td>
</tr>
<tr>
<td>I feel certain about how much authority I have at my firm.</td>
<td>2.38 (0.89)</td>
<td>0.81</td>
</tr>
<tr>
<td>Clear, planned goals and objectives exist for my job.</td>
<td>2.56 (0.96)</td>
<td>1.02</td>
</tr>
<tr>
<td>I know that I have allocated my time properly at my firm.</td>
<td>2.63 (0.86)</td>
<td>0.70</td>
</tr>
<tr>
<td>I know what my responsibilities are at my firm.</td>
<td>2.11 (0.74)</td>
<td>0.80</td>
</tr>
<tr>
<td>I know exactly what is expected of me at my firm.</td>
<td>2.49 (0.90)</td>
<td>1.07</td>
</tr>
<tr>
<td>I have been provided clear explanations of what has to be done at my firm.</td>
<td>2.60 (0.92)</td>
<td>1.00</td>
</tr>
<tr>
<td>I have been asked to perform tasks which I believe should be done differently at my firm.</td>
<td>3.40 (0.95)</td>
<td>0.68</td>
</tr>
<tr>
<td>I sometimes receive assignments with inadequate staff to complete the tasks.</td>
<td>3.84 (0.99)</td>
<td>0.82</td>
</tr>
<tr>
<td>I sometimes have to bend a rule, or policy, in order to carry out my job assignments.</td>
<td>2.94 (1.07)</td>
<td>0.69</td>
</tr>
<tr>
<td>I work with two or more people whose management styles are quite different.</td>
<td>4.39 (0.69)</td>
<td>–</td>
</tr>
<tr>
<td>I receive incompatible requests from two or more people at my firm.</td>
<td>3.49 (1.00)</td>
<td>1.07</td>
</tr>
<tr>
<td>I do things that are accepted by one person and challenged by others at my firm.</td>
<td>3.4 (1.01)</td>
<td>0.99</td>
</tr>
<tr>
<td>I receive assignments with limited resources and materials to execute them at my firm.</td>
<td>2.98 (1.17)</td>
<td>1.00</td>
</tr>
<tr>
<td>I work on unnecessary projects at my firm</td>
<td>2.51 (1.02)</td>
<td>–</td>
</tr>
<tr>
<td>I am almost always sure about what approaches would be best for dealing with job-related problems that arise on an engagement (client work).</td>
<td>2.55 (0.85)</td>
<td>1.47</td>
</tr>
<tr>
<td>I am almost always certain about how to deal with changes in social, economic, political, or technical conditions outside of the firm.</td>
<td>2.84 (0.82)</td>
<td>1.29</td>
</tr>
<tr>
<td>It is very often difficult for me to determine if a job-related decision is a correct one.</td>
<td>2.39 (0.86)</td>
<td>1.25</td>
</tr>
<tr>
<td>I seldom know how to obtain information necessary for job-related decision-making.</td>
<td>2.11 (0.81)</td>
<td>1.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Job outcomes</th>
<th>Means (S.D.)</th>
<th>Parameter estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td>I often think about leaving my public accounting firm.</td>
<td>3.15 (1.19)</td>
<td>0.78</td>
</tr>
<tr>
<td>I will probably look for a job outside of this firm within the next 3 years.</td>
<td>3.54 (1.17)</td>
<td>1.00</td>
</tr>
<tr>
<td>Relative to other persons at my level, I would rate my chances of promotion very high.</td>
<td>3.77 (0.99)</td>
<td>0.71</td>
</tr>
<tr>
<td>Please check one of the following. My current performance evaluations are rated in the (a) top 5%, (b) top 10%, (c) top 25%, (d) top 50%, (e) lower 50%.</td>
<td>3.94 (1.03)</td>
<td>1.00</td>
</tr>
</tbody>
</table>
### Mentoring functions

<table>
<thead>
<tr>
<th>Questionnaire items</th>
<th>Means (S.D.)</th>
<th>Career-related</th>
<th>Protect and assist</th>
<th>Social support</th>
<th>Role model</th>
</tr>
</thead>
<tbody>
<tr>
<td>My mentor has recommended me (or supported me) in obtaining assignments which increased my contact with important clients.</td>
<td>3.68 (1.53)</td>
<td>1.03</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has recommended me (or supported me) in obtaining assignments which increased my personal contact with important (key) managers or partners in the firm.</td>
<td>3.51 (1.52)</td>
<td>1.01</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has recommended me (or supported me) in obtaining assignments which offered opportunities to learn new skills, or develop expertise in a specific area.</td>
<td>3.70 (1.50)</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has alerted me to potential conflicts with managers (or partners) before I knew about their likes/dislikes, opinions on controversial topics, or the politics in the firm.</td>
<td>2.96 (1.39)</td>
<td>0.87</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has helped me finish assignments or meet deadlines that otherwise would have been difficult to complete.</td>
<td>2.87 (1.44)</td>
<td>0.87</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has kept me informed about what is going on at higher levels, or how external conditions are influencing the firm.</td>
<td>3.37 (1.50)</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has discussed concerns I have regarding feelings of competence, relationship with peers and supervisors, and/or work/family conflicts.</td>
<td>3.71 (1.48)</td>
<td></td>
<td>1.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has encouraged me to talk openly about anxiety and fears that detract from my work.</td>
<td>3.26 (1.46)</td>
<td></td>
<td>0.92</td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has conveyed empathy for the concerns and feelings I have discussed.</td>
<td>3.56 (1.43)</td>
<td></td>
<td>0.97</td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has conveyed feelings of respect for me as an individual.(^\text{b})</td>
<td>3.92 (1.48)</td>
<td></td>
<td>–</td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has shared personal experiences as an alternative perspective to my problems.</td>
<td>3.67 (1.48)</td>
<td></td>
<td>0.99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>My mentor has discussed my concerns about advancement opportunities with the firm.(^\text{b})</td>
<td>3.84 (1.47)</td>
<td></td>
<td>–</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I try to model my behaviour after my mentor.</td>
<td>3.16 (1.37)</td>
<td></td>
<td></td>
<td>0.91</td>
<td></td>
</tr>
<tr>
<td>I admire my mentor’s ability to motivate others.</td>
<td>3.34 (1.45)</td>
<td></td>
<td></td>
<td>0.97</td>
<td></td>
</tr>
<tr>
<td>I respect my mentor’s knowledge of the accounting profession.</td>
<td>3.90 (1.48)</td>
<td></td>
<td></td>
<td>0.97</td>
<td></td>
</tr>
<tr>
<td>I respect my mentor’s ability to teach and instruct others.</td>
<td>3.61 (1.47)</td>
<td></td>
<td></td>
<td>1.00</td>
<td></td>
</tr>
</tbody>
</table>

\(^\text{a}\)Indicates items that were reverse scored.
\(^\text{b}\)Indicates items dropped due to load factor loadings and significant cross-loadings.

### References


Ragins, B. R. (1997). Diversified mentoring relationships in...