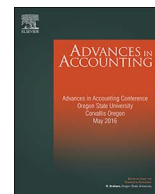




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## Why mentoring does not always reduce turnover: The intervening roles of value congruence, organizational knowledge and supervisory satisfaction<sup>☆</sup>

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### ABSTRACT

The accounting literature has long analyzed whether and how mentoring relationships affect public accountants' turnover intentions. To continue the study of that question, we examine the mediating effect of value congruence and organizational knowledge. Analyzing data from mentored accountants, we find that two aspects of mentoring (career development and role modeling) are positively associated with higher levels of perceived person-organization value congruence. Social interaction, a third aspect of mentoring, was negatively associated with the measure of value congruence. Mentoring's career development aspect is associated with building protégé implicit knowledge of the organization, but proves unrelated to turnover intentions. Value congruence is found to associate with higher levels of supervisory satisfaction, which, in turn, strongly associates with decreased turnover intentions. Therefore, the dimensions of mentoring have a selective effect on valuable organizational outcomes which are dependent upon other psychological and behavioral contingencies.

### 1. Introduction

Mentoring generally consists of a dyadic (two-person) relationship, where a senior, more experienced individual (called the mentor) provides advice, counsel, or guidance to a junior, less seasoned person (called the protégé). This relationship is officially intended to develop protégés' skills and enhance their careers, while indirectly benefitting the employing organization in large part by lowering protégés' turnover intentions Reinstein, Sinason, and Fogarty (2012). Thus, many organizations use mentoring as a key training and personnel-development strategy (e.g., McCarthy & Sheehan, 2014). Public accounting firms, perhaps due to their well-defined hierarchies of occupational advancement and their nearly complete dependence on human capital, have led the way in the exploration of the value of mentoring (e.g., Kleinman, Siegel, & Eckstein, 2001).

Despite mentoring's strong presence in accounting practice, the accounting literature suggests that mentoring does not always lead to lower turnover. Some studies find a negative association between having a mentor and intentions to leave the accounting firm (Barker, Monks, & Buckley, 1999; Viator & Scandura, 1991), and others report

no association (Herbohn, 2004; Viator, 2001). Hall and Smith (2009) add that even those studies that examine the type of mentor support provided to protégés tend to produce mixed results. While some associate both career development and psychosocial support with lower turnover intentions (Barker et al., 1999; Hall & Smith, 2009; Herbohn, 2004), other studies report less clear results (Scandura & Viator, 1994). Surprisingly, little recent empirical research has convincingly documented the beneficial effects of mentoring on valuable organizational outcomes for public accounting firms.

Much research has examined how the degree to which individuals fit with their environments affects attitudinal and performance outcomes (e.g., Cable & Judge, 1996; Chatman, 1991; Judge & Cable, 1997; Kristof-Brown, Zimmerman, & Johnson, 2005). In a study of a public accounting firm's new hires, Chatman (1991) found that spending time with a mentor related positively to person-organization value congruence after one year.

Values convergence is the centerpiece of this research. This construct captures the importance of turning individuals toward the goals of the organization (Kramer, 1997). As such it invokes the broader socialization process wherein divergent individuals are fitted for

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organizational needs (Cable & Parsons, 2001). Following Tull (2009), we believe that mentoring activities should focus on forging greater similarity between individual and organizational values. The broader literature suggests that values convergence once established leads to extra-citizenship behaviors (Sosik, 2005), better performance (Gillespie & Mann, 2004) and lower rates of deviance (Brown & Treviño, 2006).<sup>1</sup> Givens (2011) states value congruence between the leader and the follower can help develop positive work attitudes and improve employee satisfaction and commitment. Moreover, value congruence between leaders and followers can help strengthen work relationships. Thus, organizations seeking such positive results would consider using mentoring if it can achieve these results.

Value congruence is consistent with the theory of organization support. As suggested by Eisenberger, Armeli, Rexwinkel, Lynch, and Rhoades (2001) those that feel that the organization is concerned about their personal needs will act to do that which is in the organization's best interests. This support can be demonstrated in many different ways, and creates a pathway to greater commitment and performance (Eisenberger, Huntington, Hutchison, & Sowa, 1986). The literature shows organizational support to be very important in times of turmoil and under circumstances where cynicism might fester (Baran, Shanock, & Miller, 2012). Although not often combined with mentorship, organizational support has performed very well on meta-analytical reviews (Kurtessis et al., 2017; Rhoades & Eisenberger, 2002).

Empirical research has also consistently supported a positive relation between person-organization value congruence and attitudinal outcomes such as job satisfaction (Cable & Judge, 1996; Lauver & Kristof-Brown, 2001). Motivated by the belief that this fit is a key mediating variable linking mentorship activities and turnover intentions, we specifically measure a protégé's perception of the amount of congruence between his or her own values and those of the employing organization.

We add to the literature by examining two mediating variables. We examine mentoring's (1) indirect effect on turnover through its effects on value congruence; and (2) ability to build knowledge about the organization (including its culture and politics). This approach answers Wanberg, Welsh, and Hezlett's (2003) challenge to "unpack" mentoring in order to better understand the mechanisms that link mentoring and outcomes (Fleig-Palmer & Schoorman, 2011).

Consistent with the literature, we separate mentoring's social, career development, and role modeling aspects, expecting these dimensions to selectively influence protégé attitudes, perceptions, and knowledge. We find that value congruence begins an important pathway to explain turnover intentions. While mentoring activity also aids the protégé's understanding of the organization, this intermediate outcome fails to continue mentoring's ultimate effect on turnover intentions. This study also finds that value congruence itself is mediated by the protégé's supervisory experiences. Thus, the relationship between the elements of mentoring and decreased protégé turnover intentions is highly contingent and not equally experienced.

The rest of the paper contains four parts. We first discuss the mentoring literature, and describe the theoretical model and develop research questions. The second section presents the empirical research design and its method. The third and fourth sections present the results and discuss them, respectively. The latter also includes limitations and directions for future research.

## 2. Mentoring in accounting: literature and extension

Many researchers view public accounting organizations as an ideal

<sup>1</sup> A person with high values congruence puts what the organization needs at the top of their priorities, building their personal needs around these constraints. Therefore, extra and inconvenient work is rarely refused. A person with poor values congruence does not hesitate expressing attitudes and behaviors that work to the detriment of the organization, mostly as a result of a belief that their personal life and interests are preeminent.

arena for mentoring (e.g., Dalton, Davis, & Viator, 2015; Viator, Dalton, & Harp, 2012). As service providers, accounting firms seek to maximize their primary asset: employee skills (Chia, 2005). Traditionally organized as partnerships, public accounting firms often provide greater prospects for upward mobility than do many corporate settings. However, public accounting's classic career path has two systemic flaws. First, firm investment in their staff's skills and experiences materially increases the external market value of those employees. By providing services to a corporate clientele, the "best and brightest" from public accounting are on continuous display to those that might recruit them. Second, the profession's "up or out" model (Viator, 2001) imposes stiff hurdles upon staff as they progress toward partnership. Those not making sufficient headway become turnover prospects. Costly employee turnover (e.g., Laws, 1996; Manning, Jackson, & Fusilier, 1996) incentivizes firms to use formal and informal mentoring to counsel staff. The level of success in public accounting often depends upon specific mentoring program design features, and the actual execution of mentoring behaviors that occur within those parameters (Viator, 1999).

Kram (1988) identifies two separate and distinct mentoring functions: psychosocial support and career development. The psychosocial function includes an active role where the mentor provides the protégé with social acceptance and personal friendship, and a passive role where the mentor serves as a role model to teach appropriate organizational behavior. More recent mentoring studies further separate the psychosocial functions into social and role-modeling aspects (Wanberg et al., 2003). The psychosocial role helps to clarify the protégé's sense of identity and develop a greater sense of competence and self-worth (Schockett & Haring-Hidore, 1985; Noe, 1988) while the career development function helps prepare the protégé for career advancement. Mentoring's career development aspect includes the sponsoring of protégés' work assignments and promotional opportunities, enhancing their exposure and visibility, and providing them with political support and protection (Kram, 1983).

### 2.1. Mentoring's impact on value congruence and organizational knowledge

Fig. 1 depicts the research questions developed by this paper. These begin with those that act as antecedences to value congruence. At its essence, mentoring involves social interaction between mentor and protégé. The mentor can be a critical medium for the protégé to come to know the organization. While the protégé can learn about the organization and its history from many sources, the organization's values remain rather unclear in the absence of frank conversation (Swab, Leonard, & Mimi Shields, 2001). The mentor's job is to particularize through this intimate interaction exactly what the organization is, and how through its values, the organization is special. This is often done by personal accounts of choices faced by the organization and how decision making illustrates preferences among possible outcomes. Narrative has been shown to be the best means to transmit highly tacit social knowledge (Linde, 2001).

Mentorship must involve some degree of emotional support and encouragement (Trist & Bamforth, 1951) and this would be captured in the intensity of social interaction between the parties. Interaction intertwines with the emotional competence and communication style that forms an important part of what needs to be learned (Higgins & Kram, 2001).

Through these conversations, protégés come to understand better their professional desires and goals, which should enable them to communicate to their protégés. Individuals' preferences among outcomes are particularly malleable early in their career. The mentor as the embodiment of the organization offers one direction for these emergent values. Once revealed, becoming more in harmony with the organization offers the protégé a systematic choice to show the growing psychological empowerment made possible by honest and frequent interaction.

Central among values is the particular configuration of competence

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