



DCU Business School

RESEARCH PAPER SERIES

PAPER No. 16
1997

**The Role of Mentoring in the Career
Progression of Chartered Accountants**

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ISSN 1393-290X

THE ROLE OF MENTORING IN THE CAREER PROGRESSION OF CHARTERED ACCOUNTANTS

INTRODUCTION

A study of the career progression of chartered accountants in Ireland (Barker & Monks, 1994; 1995), established that women faced a variety of obstacles in progressing their careers. At an organisational level, these obstacles included long hours of work, discrimination and harassment, the lack of a network and the necessity to adopt a male role model. The “lack of a network” can be described as “lack of organisational knowledge” (Kanter, 1977). Organisational knowledge is characterised by experience in different specialisms, informal information about key clients and a feel for the unwritten traditions of the firm. It has been found (Crompton & Jones, 1984; Roberts & Coutts, 1992) that although women have access to the same educational qualifications as men, they are actually prevented from acquiring organisational qualifications to the same extent as men. Additionally, Pillsbury, Cappozzoli & Ciampa (1987) suggested that women do not network effectively through sporting associations.

In the Irish study, female respondents suggested that access to the network by women accountants could be facilitated by a mentoring system. It was decided to explore this issue further within the ‘Big Six’ accountancy firms. The Big Six firms were focused because, in assessing the levels of job satisfaction and progression, Patten (1995) reported that accountants working in Big Six firms reported significantly lower levels of job satisfaction and working conditions than those working in smaller firms. In Ireland, the Big Six firms are major recruiters and employers of chartered accountants and are conspicuous by the absence of female partners (Barker & Monks, 1995). This paper discusses the findings of a study of mentoring in two of the Big Six firms. The paper begins by reviewing the literature on mentoring before describing the results of the research.

MENTORING: A LITERATURE REVIEW

Functions of Mentoring

Kram (1985) suggests that the mentor can offer career development and psychosocial support to the protégé. Dirsmith & Covaleski (1985) concluded that mentoring exists in public accountancy firms and Scandura & Viator (1994) found that mentoring in these types of firms in the USA comprises three functions: social

support, career development and role modelling. Mentoring has costs and benefits for the firm, the mentor and the protégé. Benefits for the firm include improved succession planning and management development; faster induction of new employees; improved communications; reduced training costs; reduced labour costs; increased productivity (Carter 1994); socialisation into the firm (Clawson, 1980); reduced turnover among valued young professionals (Dalton, Thompson & Price, 1977; Laband & Lentz, 1995); the transfer of knowledge and value that supports an organisation's mission (Peters & Waterman, 1982). Benefits for the protégé include facilitation of personal development, advancement in the organisation, (Kanter, 1977; Aryee & Chay, 1994; Scandura, 1992); the provision of challenging assignments, guidance, counselling, increased exposure and visibility to top management and role modelling (Burke, 1984; Phillips-Jones, 1983). Costs for the protégé include difficulties where the mentor adopts the role of sage dispensing advice instead of facilitating self-development (Megginson & Clutterbuck, 1995); and the possibility of a destructive relationship, particularly when the mentor does not advance as rapidly as the protégé (Kram, 1983). For the mentor, the benefits include satisfaction and fulfillment from nurturing the professional and personal development of a protégé (Ragins & Scandura, 1994); passing on skills to the next generation (Levinson et al., 1978); and organisational recognition and a loyal support base (Kram, 1985). The costs include expenditure of time and energy; the risk of replacement by the protégé (Halatin & Knotts, 1982) and negative reflection from a poor protégé (Kram, 1985). For women mentors there are additional costs which include the possibility of being viewed as playing favourites (Myers & Humphreys, 1985); the risk of being labelled "feminist troublemakers" if they have a female protégé (Gallese, 1993); and being put under unacceptable time constraints (Morrison & von Glinow, 1990 and Parasuraman & Greenhaus, 1993).

Informal or Formal mentoring

Early mentoring relationships were informal (Phillips-Jones, 1983) and developed because of shared interests, admiration or job demands. Formal mentoring schemes have become increasingly more common (Leibowitz, Farren & Kaye, 1986). Siegel et al. (1995) found that, in accounting firms, there are no differences in the influence on career development between formal mentoring and informal mentoring, although they did find significant differences in personal development. Additionally, it has been suggested (Noe, 1988; Chao et al., 1992) that more favourable outcomes come from protégé-driven mentoring arrangements and that protégés often seek the

mentoring support they need from a variety of mentors. Kram & Isabella (1985) found that peer mentoring is also a valuable relationship.

Impact of Gender on Mentoring Outcomes

There is contradictory research on the impact of gender on mentoring outcomes. It has been found (Burke, 1984; Olian et al., 1984) that female protégés prefer mentors to engage in career-enhancing activities more than in counselling and that mentors placed higher in the organisation are likely to be more successful at providing the career and psychosocial functions of mentoring. Noe (1988) found that women receive more psychosocial benefits than men from their mentoring relationships, but that both men and women received limited career enhancement. Noe also found that protégés in mixed gender relationships use mentors more effectively than protégés in same gender relationships. On the other hand, Ragins & Cotton (1991) found that, for women, same-sex mentoring relationships do not have the detrimental sexual connotations of cross-sex relationships. A study by Gibb & Megginson (1993) identified problems with cross-gender mentoring and Megginson & Clutterbuck (1995) found that men mentors are less sensitised to women protégés' feelings and perceptions. In accounting firms, Scandura & Viator (1994) found that female protégés received more social support when their mentor was also female. Willbur's (1987) study suggested that a formal mentoring programme possesses significant benefits for women and Aer Rianta (reported in Megginson & Clutterbuck, 1995) reported positive outcomes from the use of a formal mentoring system for women managers. Lewis & Fagensen (1996) suggest that mentoring programmes can help to achieve women's social and professional integration in organisations. In the USA, Deloitte & Touche (reported in Cook, 1995), in an effort to redress the high turnover rate of women accountants, put in place a formal programme for career counselling and mentoring of women.

Impact of Culture on Mentoring

There are indications that there are significant differences between the focus of mentoring in the US and in the UK (Gibb & Megginson, 1993; Megginson & Clutterbuck, 1995). In Britain, learning was detected as a more important function of mentoring, while the emphasis on the mentor sponsoring someone's career was regarded with more caution, unless the protégé was disadvantaged. The possibility of using an older, retired mentor in Sweden, with a cultural respect for wisdom in old age was contrasted with the "yoof culture" in Britain by Megginson & Clutterbuck

(1995) and they also adverted to the difficulties encountered by French management in developing close personal relationships with junior colleagues due to the culture of formality and power distance.

THE RESEARCH

Preliminary study

While mentoring had emerged as an issue in career progression with the female respondents in the study of chartered accountants (Barker and Monks, 1994), the extent to which mentoring was important in achieving top management, i.e. partnership level, was not fully known. In order to explore this issue in more detail, eight partners in four of the Big Six firms were interviewed: two from Taxation, four from Audit, one from Corporate Finance and one from Insolvency. They were asked to list the main qualities they looked for in voting for a partnership candidate. They were also asked to describe the mechanics whereby candidates are chosen for partnership. Although the respondents described the mechanics to the researcher, it was agreed that no detail should be published.

The qualities described had a high degree of homogeneity across all firms (Fig. 1). There was agreement that it would be imperative for the candidate to socialise comfortably with clients and to have good business contacts. Although there were variations across the firms in the mechanisms for electing partners, the “sponsoring” or “mentoring” partner emerged as critically important. This mentor appears to be important for “exposing” candidates to the other partners and where the candidate was unknown to partners, it was said: “if you don’t know the person you are voting for, you have to rely on the opinion of the sponsor/s. If the sponsor is someone you respect, you would be more likely to vote for his (sic.) candidate.”

Figure 1: Profile of a Suitable Partner

- * I must be comfortable with his risk management abilities
- * He must not be a chancer
- * He must be good from a commercial point of view, i.e. would find a solution to service the client even if there were a technical problem - would not just say “You can’t do that”.
- * He must be conscious of materiality
- * He must earn good profits on his print-out
- * He must have a good relationship with clients
- * Clients should ask for him

- * He must be technically very good
- * He must have unique skills that the firm could not do without
- * He must fit into the business scene and make friends with the client
- * He must have good social skills and socialise with the clients
- * To a large extent, it is just a feel good factor. His face just fits
- * He must have good business contacts
- * He must have very good backing from an influential group of partners

Note: the references to "He" were the respondents' and not the researchers'.

It became clear from this preliminary study that a mentor was critically important in career progression, particularly to partnership level. Following this preliminary work, it was decided to conduct a study in two of the Big Six firms. This paper reports on two of the issues explored: the extent of both formal and informal mentoring arrangements and the functions of mentoring in accountancy careers as the literature had indicated that these issues were important in understanding the role of mentoring. The differences in the experiences of men and women were considered for each of these issues.

Methodology

The research was conducted in two of the 'Big Six' accountancy firms (referred to as Firm 1 and Firm 2). Interviews were conducted with the Personnel partner in firm 1 and with the Managing partner and human resource (HR) director in Firm 2. Questionnaires were sent to 586 professional employees and usable responses were received from 51%. Non-response bias tests indicated no significant bias. There were 287 respondents (185 Firm 2 and 102 Firm 1). Each respondent was categorised by gender and position/grade within their organisation. The respondent population was 36% female (N=103) and 64% male (N=184). To facilitate comparability across organisations four categorised hierarchical grades were identified, Junior/Assistant (JA), Senior/Supervisor (SS), Manager/Senior Manager/Director (MSD) and Partner (P).

Instruments Employed

Each respondent completed a 3 page questionnaire which included sections on biographical data, career aspirations and questions regarding mentoring/developmental relationships they may have experienced in the present firm. Where respondents indicated they had experienced such a relationship, they were requested to complete a mentoring functions questionnaire adapted from

Scandura and Viator (1994). This was a 15 item questionnaire in the form of a seven point scale which requests information on various mentoring functions. Scandura and Viator found with their American accountant population that the scale loaded into three factors or functions of the mentoring relationship. To determine if the Irish population indicated similar mentoring patterns, a factor analysis was carried out, employing a varimax orthogonal rotation. The findings from this procedure (Table 1) replicate those of Scandura and Viator (1994), clearly identifying three distinct mentoring functions; Social Support, Career Development and Role Modelling. The items relating to these factors and their loadings are indicated in Table 1.

Table 1: Varimax Factor Loadings on Mentorship Scale

Mentorship item	Factor 1 Career Development	Factor 2 Social Support	Factor 3 Role Modeling
1. Mentor takes a personal interest in my career	<u>0.79</u>	0.21	0.30
2. Mentor has placed me in important assignments	<u>0.71</u>	0.15	0.30
3. Mentor give me special coaching on the job.	<u>0.64</u>	0.20	0.40
4. Mentor advises me about promotional opportunities	<u>0.73</u>	0.36	0.08
5. I share personal problems with mentor.	0.29	<u>0.77</u>	-.03
6. Mentor helps me coordinate professional goals.	<u>0.73</u>	0.27	0.20
7. I socialize with mentor after work.	0.08	<u>0.68</u>	0.35
8. I try to model my behaviour after mentor.	0.25	0.40	<u>0.60</u>
9. I admire mentor's ability to motivate others.	0.24	0.36	<u>0.74</u>
10. I exchange confidences with mentor	0.40	<u>0.73</u>	0.17
11. I respect mentor's knowledge of the accounting profession.	0.33	-.01	<u>0.75</u>
12. I consider mentor to be a friend.	0.25	<u>0.57</u>	0.49
13. I respect mentor's ability to teach others.	0.28	0.18	<u>0.83</u>
14. Mentor has devoted special time and consideration to my career.	<u>0.71</u>	0.28	0.33
15. I often go to lunch with mentor.	0.26	<u>0.73</u>	0.24

The reliability of the scale was confirmed by the result of a Cronbach coefficient alpha of .93, indicating that the internal consistency of the scale items is extremely high.

The findings replicate those of Scanudra and Viator (1994) in the identification of three mentoring functions: career development, social support and role modelling. The statements related to career development activities were items 1,2,3,4,6 and 14. The social support function included items 5, 7, 10, 12 and 15, while the third function, role modelling, involved items 8, 9, 11 and 13.

FINDINGS

The Extent of Mentoring

65% of all respondents said they had mentors (62% of women, 66% of men). Thus, mentoring was widely recorded in both organisations and by both men and women. The interviews indicated that Firm 2 has no formal mentoring scheme, although the Managing Partner indicated that a partner will “champion” protégés who are strong performers to enhance their promotion prospects and “expose” them to the gatekeepers. The importance of the “champion” was stressed:

People who are working with individuals they think are good or bright give them more interesting work or opportunities. It's an informal process and it's subjective. It's most important to be under someone's wing: at the level of manager is not so important, but if you're interested in playing the political game at partnership level then it becomes important because some partners have influence and others have none. There's a highly political process involved in getting to partner. Women are more absolutely fair and less interested in politics. Men see it as a game and have to have certain alliances.

The Personnel Partner in Firm 1 explained that, although there is a formal mentoring scheme, it only operates for trainees and seniors. He indicated that the mentor will invariably be the line manager and that the mentoring role is very heavily linked to the formal performance appraisal process. He also acknowledged the key importance of “getting a sponsor on side” if an employee sought promotion. He was not sure whether women were less likely to have mentors, but acknowledged that they had to be “careful to strike a balance between being one of the boys and drawing the line and yet not being too shy and retiring.” These interviews confirmed the findings in the pilot study of the importance of a mentor/sponsor/champion for developing the career of a professional accountant.

The Functions of Mentoring

Evidence from the factor analysis indicates that the three mentoring functions possess differential weightings for the present population. The Career Development function is attested to be the strongest factor accounting for 50.3% of mentorship variance. This was followed by the Social Support function accounting for 8.9% of mentorship variance and finally Role Modelling accounting for 7.8%. These results differ significantly from Scandura and Viator's (1994) US study where Social Support (30%) was the factor which explained most mentoring variance, followed by Career Development (11%) and Role Modelling (9%). For the Irish accountants, Career Development, which encompasses special coaching, important assignments, advice with professional goals and promotional opportunities, and personal interest, is perceived as the most important function.

Gender and Grade Differences in Mentoring Relationships

To establish whether differences exist between men and women employees in terms of the mentoring relationship experienced, a series of ANOVAs were carried out. Results clearly indicated that there was no significant difference in mentoring experienced by protégés by reference to their gender (see Table 2). These findings again replicate those of Scandura and Viator (1994).

Table 2: Gender Differences in Mentoring Function Experience

	F - Value	Significance
Career Development	0.9	NS
Social Support	2.7	NS
Role Modeling	2.0	NS

Previous research has indicated that the grade level of the protégé in the organisation may have an influence on the mentoring relationship experienced (see, Dirsmith & Covaleski, 1985). To determine if this interaction exists for the present population, an analysis of variance was performed. Table 3 reports these ANOVA results for each function, by the grade level of protégé.

Table 3: Mentoring Function by Protégés Grade

	F-value	Significance
Role Modeling	5.6	$p < .001$
Career development	4.9	$p < .05$
Social Support	17.3	$p < .001$

The results clearly indicate that employee grade level significantly influences the strength of the mentoring relationship experienced. To understand this interaction, a closer review of the mentoring function mean scores by grade level indicates (Table 4) a general trend toward the strengthening of the relationship the more advanced in the organisational hierarchy the protégé is. This strengthening relationship appears to be especially true for the Career Development and Social Support functions (except for the Senior and Supervisor grade level which recorded a consistently low mean across all functions).

Table 4: Mentoring Function Mean Scores by Protégé Grade Level

	JA	SS	MSD	P
Career Development	3.9	3.6	3.9	4.9
Social Support	3.1	2.4	3.3	4.5
Role Modelling	4.8	3.9	4.2	4.9

From these indicators it is apparent that mentoring relationships develop and grow stronger the further up the organisational hierarchy an employee is. To ascertain whether this strengthening relationship across grade was true for both men and women protégés, a further analysis of variance was completed for women protégés. (Table 5)

Table 5: ANOVA of Mentoring function by Grade level for Women protégés

	F - Value	Significance
Career Development	2.7	NS
Social Support	1.6	NS
Role Modelling	0.1	NS

Table 5 displays ANOVA results indicating that the grade level of the women protégés had no significant effect on the mentoring relationship experienced. Thus despite the grade a women protégé was at there was no significant difference in the mentoring relationship recorded. When the same analysis was completed for the male population the results were significantly different. As indicated in Table 6 below, the grade level of male protégés is significantly related to the strength of mentoring relationship experienced.

Table 6: ANOVA of Mentoring Function by Grade level for Male Protégés

	F - Value	Significance
Career Development	3.6	p<.05
Social Support	10.6	p<.05
Role Modeling	3.6	p<.05

To further evaluate these significant findings, a review of the mentoring function mean scores for the male protégés, broken down by grade level, (Table 7 below) is required. The mean scores indicate a general trend, though not fully consistent, of a strengthening of the mentoring relationship the higher the protégés grade. This trend again indicates the developmental nature of the mentoring relationship the further up the organizational hierarchy employees find themselves.

Table 7: Male Protégé Mean Scores by Grade Level

	JA	SS	MSD	P
Career Development	4.2	4.0	4.0	4.6
Social Support	3.3	2.7	3.6	4.6
Role Modeling	5.0	3.9	4.5	4.9

Again it is noticeable that the Senior/Supervisor (SS) grade has reported quite deflated mean scores across all mentoring functions. This occurrence may be explained by the fact that it is at this grade level in most accountancy organisations that employees gain a clear indication from management as to whether their future lies within the organization or not. Thus the grade may be characterised by an atmosphere of isolation and uncertainty.

Same Gender Versus Cross-Gender Mentoring Relationships

Scandura and Viator (1994) identified differential mentoring relationships dependent on the protégé-mentor gender mix. For instance, they found that women protégés who had women mentors received significantly higher levels of social support than did women protégés who had male mentors (see also, Burke, 1984). To determine if such as differential mentor-gender, protégé-gender interaction occurred in the present population, a series of independent t-tests were carried out. The results, summarised in Table 8, outline tests for difference experienced by women protégés dependent on the gender of their mentors.

Table 8: Female Protégé Mentoring Functions by Mentor Gender

Mentoring Function	Male Mentor Mean	Female Mentor Mean	<i>t</i>	<i>df</i>	Sig.
Career Development	4.5	4.1	0.96	54	NS
Social Support	2.9	3.1	-.32	56	NS
Role Modeling	4.6	5.1	-1.2	56	NS

In contrast to other studies (Scandura & Viator, 1994; Burke, 1984), the present research found that the female protégé population indicated no significant differences between the mentoring relationships experienced with men or women mentors. This was particularly interesting as the previous studies had indicated that female protégés with female mentors recorded significantly higher levels of Social Support. This trend was not endorsed for the present population where no significant differences were recorded by female protégés between the mentoring relationship experienced with men or women mentors.

Further t-test analysis was performed to examine whether differences in experience of mentoring relationship exist for male protégés by gender of their mentor. Table 9 indicates some surprising and unexpected results.

Table 9: Male Protégé Mentoring Functions by Mentor Gender

Mentoring Function	Male Mentor Mean	Female Mentor Mean	<i>t</i>	<i>df</i>	Sig.
Career Development	4.3	3.7	1.5	107	NS
Social Support	3.4	2.5	2.4	109	p<.05
Role Modelling	4.6	3.9	2.1	107	p<.05

These results indicate that male protégés are recording stronger Social Support and Role Modelling relationships with men mentors than with women mentors. Such gender differences are unexpected and appear to indicate that male protégés benefit significantly from same gender mentoring relationships.

MENTORING AND CAREER INTENTIONS

The relationship between mentoring and career intentions was explored in a number of ways. Career intentions were first of all gauged by respondents' replies to two questions: they were asked about their career aspirations and asked to estimate their likelihood of fulfilling these aspirations. The results were cross tabulated by gender and are shown in table 10.

Table 10: Career Aspirations by Gender

Career Aspiration	Male %	Female %
Partner with this firm	22	9
Partner in a smaller firm	2	3
Senior management in this firm	11	18
Career outside a professional firm	41	50
Career outside accountancy	14	7
Satisfied with current position	10	13

N = 165 men and 89 women

Table 10 shows that there were significant differences between men and women in their career aspirations. Men were more likely than women to aspire to partnership in their firms and women were more likely to aspire to senior management level.

Women were more likely to see their careers as progressing outside the professional firm, perhaps in industry, although they were not as likely as their male counterparts to see their careers as in areas other than accountancy.

Respondents were also asked about the extent to which these career ambitions were likely to succeed. Three quarters of both men and women considered that they were either very likely or likely to achieve their career aspirations.

Impact of Mentoring on Turnover Intentions

The issue of whether mentoring had an impact on turnover intentions was also explored. The answers to the question on career aspirations were recoded to distinguish between those who intended to stay in their current employment and those who intended to leave. The responses were then analysed to see if there were differences between men and women in their intention to leave. 58% of respondents did intend to leave their current employer, a finding which is not unexpected given the age profile and normal turnover patterns of the population, but there were no significant differences between men and women: both were as likely to intend to leave. The analysis was taken a stage further to explore the impact of a mentoring relationship on the intention to leave and these are shown in table 11. There was a significant difference ($p < .05$) in the turnover intentions of those who had experienced a mentoring relationship and those who had not done so: the experience of mentoring appears to have a positive impact on intention to stay.

Table 11: Turnover Intention by Mentoring Relationship

	Mentor	No Mentor
	%	%
Intention to Stay	47	33
Intention to Leave	53	67

N = 275 respondents

The analysis was extended to see if the grade of mentor made any difference to turnover intentions. The results, shown in table 12, are for grades of managers, senior managers and partners as only 5 juniors and 6 seniors/supervisors acted as mentors.

Table 12: Turnover Intentions by Grade of Mentor

	Managers	Senior Managers	Partners
	%	%	%
Stay	21	36	76
Leave	79	64	24
N =	43	42	75

The grade of mentor has a significant impact ($p < .0001$) on turnover intention: the more senior the mentor, the less likely the intention to leave.

DISCUSSION

The Extent of Mentoring

Mentoring undoubtedly takes place within these two firms, although its existence was only partially acknowledged by the HR director and partners. The Personnel Partner in Firm 1 described a formal mentoring scheme, but this was, in fact, a system whereby the line manager (called the mentor) performed formal appraisal and supervision functions in respect of junior staff. The Managing Partner of Firm 2 referred only to the 'championing' of candidates for partnerships. The existence of other, informal mentoring relationships was not acknowledged by the interviewees in either firm. Thus it was clear that the mentoring relationships which have developed are 'informal' as described in the literature. Although there are indications that this may be the optimal way for successful mentoring relationships to develop in general, previous research suggests that a formal mentoring scheme may provide positive outcomes for women who are experiencing difficulty in progressing their careers through the glass ceiling.

The Functions of Mentoring

The study identified three functions for mentoring: career development, social support and role modelling. Given that the study replicated one carried out in the USA (Scandura and Viator, 1994), this finding was not unexpected. However, differences emerged between the two studies in the emphasis given to each of these functions. In the US study, social support emerged as the key function; in the Irish study it was career development. This finding supports the research that has suggested that mentoring relationships are affected by cultural factors (e.g. Gibb and Megginson, 1993; Megginson and Clutterbuck, 1995).

This finding has implications for understanding the mentoring relationship. The preliminary study and initial interviews indicated that social support is important in the promoting a candidate for partnership. It is possible that the social support function in Ireland is one which is subtle and complex: while American accountants are able to be quite open about social relationships, such overt displays of friendship may be difficult for their more reserved European counterparts and in some cases perhaps misinterpreted. The research revealed that male accountants experience strengthening mentoring relationships as they progress and receive significantly more social support from their male mentors. In these circumstances, it may be difficult for women to access the social support elements of mentoring, given their small numbers and the unwritten codes of behaviour that exist in cross-gender work relationships. This would strengthen the case for a formal, overt mentoring system to support the women candidates for promotion to allow them access to this critical but subtle social support function of mentoring. Additionally, given the cultural differences identified, Irish firms should exercise caution in importing mentoring schemes without modification from their US offices.

This study did not find that women experienced stronger social support with women mentors and this contrasts with evidence from the US (Scandura & Viator, 1995). The study did find that men experience stronger social support and role modelling when they have male mentors. It may be that men may not be willing to provide social support to their female protégés because of the sexual innuendo which can be associated with informal mentoring relationships. Again, this may lend support to the introduction of a formal mentoring system.

CONCLUSIONS

This article has considered two separate elements of mentoring. The evidence from the study suggests that mentoring exists, that it is a complex activity and that it has a role to play in career progression. To what extent are the claims of the women accountants (Barker and Monks, 1994) that mentoring provides access to a network justified? The evidence from this study suggests that mentoring is experienced by both men and women, but that there are some differences in the type and level of support. Given that these are informal relationships, where expectations are not clearly defined, this finding is not surprising. The research suggests that a formal mentoring scheme might be a more appropriate way of managing these relationships

as it would offer both men and women the opportunity to gain access to the wisdom, expertise and influence of those who hold senior positions.

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