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## How do mentoring rewards influence experienced auditors?

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## ABSTRACT

The benefits of mentoring are well documented, and include lower employee turnover, heightened employee success, and higher employee satisfaction. In an effort to acquire these benefits, audit firms are structuring rewards for mentoring. However, we predict that rewarding mentors can prove problematic, leaving needy young auditors without a mentor or perhaps receiving advice that might prove detrimental. We test our expectations in an experiment with 111 Big 4 auditor participants. As expected, we find that in the presence of mentoring rewards, experienced auditors are less willing to mentor the young auditors who likely would benefit the most. We also find that in the presence of mentoring rewards, experienced auditors are more likely to provide advice that might be counterproductive. Yet interestingly, in our study, when rewards are absent, experienced auditors are more willing to mentor and more likely to provide beneficial advice. Our results inform the audit mentoring literature though our focus on mentor behavior, as opposed to protégé behavior. Our results also have implications for audit firms as they consider the structure of mentoring rewards, training on mentoring advice, and the effects of this advice.

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## 1. Introduction

Connecting young auditors with experienced mentors is an effective means of reducing turnover and increasing job satisfaction and success for young auditors (Herbohn, 2004; Scandura & Viator, 1994; Viator & Pasewark, 2005; Viator, 1999, 2001). However, experienced auditors are often unwilling to initiate mentoring relationships with young auditors, and at times experienced auditors perform poorly when they do mentor (Kaplan, Keinath, & Walo, 2001; Ragins & Cotton, 1993; Ragins, Cotton, & Miller, 2000). Experienced auditors work long hours in an industry characterized by competitiveness (Dirsmith & Covalleski, 1985; Kaplan et al., 2001; Reinstein, Sinason, & Fogarty, 2013) and as such, initiate mentoring relationships selectively and even then, provide selective advice to their protégés (Dirsmith & Covalleski, 1985). In this study, we focus on the factors that influence an experienced auditor's decision to initiate a mentoring relationship. Further, we study how such factors influence the nature of an experienced auditor's advice to protégés. The importance of our study rests in its ability to inform how rewards offered by the firm to mentor can influence the mentor-protégé relationship.

The key feature of our study involves how rewards influence experienced auditors' mentoring behavior. While audit firms have struggled with whether to reward mentors, it appears that rewards are becoming more common. The American Institute

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of Certified Public Accountants (AICPA) reports that for 15 percent of audit firms, mentoring is included as an activity in their partner compensation formula—an increase from 3 percent only a few years ago (Drew, 2014). While the management literature has investigated mentoring rewards in traditional business structures, we expect there could be different effects in an audit setting (Ragins & Cotton, 1993; Scandura, 1992a). In the competitive and time-constrained audit environment, direct supervisors and peers change regularly, and there is significant focus on individual measurable performance. As such, we expect that offering rewards will make mentoring a part of the competitive audit landscape, altering both the type of protégé sought by experienced auditors and the nature of the advice provided to protégés.

When rewards for mentoring are formalized, audit firms must monitor mentoring duties, and mentoring quality becomes part of individual evaluation feedback. Given that the inputs to mentoring quality are difficult to observe, the key measure of a mentor's success is typically the success of their protégés (Dirsmith & Covaleski, 1985; Scandura, 1992b).<sup>1</sup> Therefore, protégé quality is entwined with measures of mentoring quality. Accordingly, when experienced auditors are rewarded for mentoring, we expect that their willingness to mentor is influenced by their *ex ante* perceptions of protégé quality. Quality may be viewed in terms of raw ability, perceived “coach-ability,” or both. Specifically, we expect that the presence of rewards makes experienced auditors (mentors) demand higher quality protégés. In turn, this may mean that young auditors most in need of mentoring (those with lower ability)<sup>2</sup> are the least likely to be mentored when formal rewards are part of the compensation structure.

We also expect that rewards influence the nature of advice that experienced auditors provide their protégés. Hall and Smith (2009) describe two primary types of advice: (1) career development and (2) psychosocial. Career development advice has been shown to enhance career advancement, whereas psychosocial advice has been shown to enhance personal connections to the firm and colleagues. Past research suggests that advice type can impact firm commitment (McManus & Subramaniam, 2014), making it important to understand if rewards might also influence this advice. We predict that explicit rewards may cause mentors to over-value career development advice since career performance is more easily measured and observed.

We test our expectations in a case-based experiment with 111 Big 4 senior auditor participants. The experimental case centers on a first-year associate auditor. Participants are first provided the hypothetical associate's background, indicating his ability and willingness to learn, both manipulated as higher or lower. Next, participants are given the firm's policy for rewarding mentoring, manipulated as either present or absent. These three manipulated variables are fully crossed, resulting in eight treatments. Each participant responded to a dependent variable, willingness to mentor, which asked whether the senior auditor would be willing to mentor the hypothetical associate.

When mentoring rewards are *present*, we find that our senior auditor participants are less willing to mentor an associate both lower in ability and lower in willingness to learn compared to the associates that are “higher” on at least one attribute. Further, when just considering the lower ability associates, we find that mentors are less willing to mentor when rewards are present. These results indicate that rewards for mentoring create disincentives to mentor the audit firms' neediest employees, ostensibly those who would benefit most.

We find that when an associate is both lower in ability and willingness to learn, the senior auditor participants provide “better” advice when mentoring rewards are *absent*. However, when mentoring rewards are *present*, we find that our senior auditor participants provide upward career development advice to these associates, even when it is likely that the associate would benefit more from psychosocial or remedial career advice at this point in their career (discussed subsequently). This suggests that in the absence of rewards for mentoring, auditors provide advice more in line with protégé needs, but when rewards are present mentors provide advice with the highest potential for maximizing the mentor's reward.

We contribute to mentoring theory by addressing a gap in the audit literature regarding the effects of mentoring rewards (Hall & Smith, 2009; Scandura, 1992a). First, we investigate whether mentoring reward programs increase senior auditors' willingness to mentor young associates. Our results suggest that they do not. Second, we investigate whether rewards change the type of advice senior auditors provide to young associates. Our results suggest that rewards do change advice type for auditors with different skills and ability. Formally rewarding mentoring activity in the competitive audit environment appears to push auditors towards maximizing the external reward for themselves. Such incentives (1) reduce the likelihood that young auditors might acquire a mentor, and/or (2) influence the type of advice provided. These results also have implications for audit firms because they suggest that audit firms should carefully structure mentoring rewards and train auditors about mentoring advice and its effects.

## 2. Theory and hypotheses

The value of the mentor-protégé relationship to the mentor, protégé, and organization is well-known and accepted (Allen & Eby, 2010; Ragins & Kram, 2007a). Research across disciplines demonstrates that the mentor-protégé relationship improves career satisfaction, effectiveness, and job advancement opportunities. Individuals who mentor gain satisfaction from a protégé's progress, and often find that their own career path is bolstered by participating in the protégé's success. The organization benefits with decreased turnover, enhanced job performance (Ragins & Kram, 2007b) and increased firm loyalty (Hall & Smith, 2009).

<sup>1</sup> Discussion with two Big 4 partners validates that protégé success is a key measure of mentoring success.

<sup>2</sup> Lower ability refers to staff auditors who appear not to be as gifted as their peers, but still well within the realms of a satisfactory employee.

Extant research has disproportionately studied mentoring from the perspective of the protégé, and much has been cross-sectional in nature without specific attention to the organizational context (Allen, 2007). Given that the literature clearly demonstrates the importance of mentoring to the mentor, the protégé, and the organization, it is essential that all aspects of the relationship be thoroughly understood (Allen, 2007; Kram & Ragins, 2007; Ragins & Kram, 2007b). Early work on willingness to mentor emphasized individual and situational factors such as demographic characteristics, mentor personality traits, or mentoring experience (Allen, Poteet, Russell, & Dobbins, 1997; Ragins & Cotton, 1993). Scandura and Pellegrini (2010, pp. 75–76) note that further research and theory development is needed on the mentor's view by stating "... mentoring theory might examine the ways in which mentors and protégés influence one another." Eby, Rhodes, and Allen (2010, p. 13) make the following observation:

Relationship initiation is important to consider because the extent to which individuals have personal choice and voice in determining their relational partner is likely to influence subsequent relational processes.

### 2.1. Rewards for mentoring

One underdeveloped area of the mentoring literature is the effect of rewards on the mentoring relationship (Allen, 2007; Bozionelos, 2004, p. 26; Finkelstein & Poteet, 2010, pp. 345–367; Wanberg, Welsh, & Hezlett, 2003). While Aryee, Chay, and Chew (1996) specifically addressed the influence of extrinsic rewards on the willingness to mentor and find that rewards increase willingness to mentor, their study focuses on traditional managerial roles in both the public and private sectors. We posit that audit firms differ significantly from traditional work environments. The auditing environment is an up-or-out business, which creates competitive pressure (Dirsmith & Covalesski, 1985; Kaplan et al., 2001). Auditing also involves individuals working on various teams and thus, for a variety of supervisors. This setting requires transparent performance measures. Premised on its competitiveness and the transparency of performance measures, we theorize that mentoring rewards in an audit setting can influence experienced auditors' selectivity in their willingness to mentor and the type of advice that they provide protégés.

Both economic and psychology research demonstrate the potential for unintended consequences when explicitly rewarding specific behaviors. In economics, well known deficient equilibria occur (e.g., a public goods dilemma) when individuals maximize their payoffs to the detriment of the collective (Kagel & Roth, 1995). In psychology, research demonstrates that extrinsic rewards crowd out intrinsic rewards, as individuals modify their behavior to respond to extrinsic rewards (Deci, Koestner, & Ryan, 1999; Ryan & Deci, 2000). Following this literature, we expect that mentoring rewards have the potential to produce undesirable behavior in an audit setting.

The reason that we expect such detrimental behavior in an audit setting is twofold. First, the audit environment is competitive. Outperforming others in the short-term has long-term consequences. Second, measuring the quality of mentoring is difficult. The inputs to the mentoring process are largely impossible to observe because of the unique nature of mentoring relationships. Serving as a sounding board and hearing about areas of personal discord require a level of intimacy that would be interrupted by recordings or a third party. As such, mentoring quality must be measured indirectly, such as through the success of the mentor's protégés. Putting these audit-context mentoring elements together, we expect that explicit mentoring rewards signal the competitive importance of mentoring successful protégés.

Problematic with incentives to mentor successful protégés is that a protégé's success is premised on number of factors other than how well they are mentored. As such, experienced auditors are incentivized to 'stack the deck' when attempting to maximize mentoring rewards via two primary mechanisms: (1) selectivity in protégés and (2) the type of advice given to protégés. We predict these mechanisms produce undesirable behaviors when external rewards are used to encourage experienced auditors to mentor younger auditors.

### 2.2. Selectivity in protégés

We expect that selectivity related to mentoring rewards occurs by avoiding lower ability protégés and/or acquiring protégés who display a higher willingness to learn. For lower ability protégés, skill development takes more time, influencing periodic performance evaluation (Baugh & Fagenson-Eland, 2007). Lower ability protégés also burden the mentor with increased demands on time spent mentoring (Halatin & Knotts, 1982; Olian, Carroll, & Giannantonio, 1993; Ragins & Scandura, 1994). Finally, taking on lower ability protégés is potentially perceived as poor judgment (Ragins, 1997; Ragins & Scandura, 1994, 1999). With regard to willingness to learn, Kram (1983) suggests that mentors should focus on protégés who want to learn and grow. Protégés displaying higher willingness to learn generate the most satisfying mentor-protégé relationships (Young & Perrewé, 2000). Finally, willingness to learn suggests protégé motivation (Allen, 2004).

While selecting protégés high in ability and/or willingness to learn is a rational strategy for increasing mentoring rewards, this selectivity reduces attention to protégés who would benefit the most from a mentor (Kram, 1988). As Ramaswami and Dreher (2010, p. 228) point out, mentor selectivity tends to render the mentoring process redundant, because mentors end up "preaching to the converted." We expect that rewards could leave the audit firms' neediest employees without a mentor, an unintended consequence that could prove problematic. We expect this to be borne out in two ways: (1) when external mentoring rewards are present, experienced auditors are less willing to mentor protégés both lower in ability and willingness

to learn (compared to protégés who exhibit higher ability and willingness to learn); and (2) experienced auditors are more willing to mentor protégés both lower in ability and willingness to learn when mentoring rewards are absent (as opposed to present) and they choose to mentor due to internal factors. Accordingly, we hypothesize:

**H1a.** When explicit rewards are present, experienced auditors are less willing to mentor protégé auditors of lower ability and lower willingness to learn.

**H1b.** Experienced auditors are more willing to mentor protégé auditors of lower ability and lower willingness to learn in the absence of explicit rewards as opposed to the presence of explicit rewards.

### 2.3. Nature of a mentor's advice

The quality of a mentoring relationship may be more highly predictive of protégé job satisfaction and reduced turnover intentions than simply the existence of a mentoring relationship (Payne & Huffman, 2005; Ramaswami & Dreher, 2010). Therefore, we believe it is important to understand the nature of advice that is provided to a protégé. Current research suggests that advice type may influence protégé decisions related to turnover intentions, though there are mixed results about how these effects may actually play out (Hall & Smith, 2009; Nouri & Parker, 2013).

We expect that mentoring rewards influence the nature of advice provided to protégés, increasing the likelihood that the advice provided might be self-serving to the mentor and not necessarily in the protégé's best interest. We classify audit-related mentoring advice into two advice-types identified in the management literature and confirmed in the context of accounting professionals: (1) upward career development advice, and (2) psychosocial advice (Kram, 1983). Upward career development advice involves the mentor advising protégés to improve their image with clients, partners, and managers, which in turn brings the protégés to the attention of important people that can aid in the advancement of their career (Hall & Smith, 2009). Psychosocial advice includes assistance in adopting organizational norms and can also involve addressing items of discord (Dirsmith, Covalesski, & Samuel, 2015; Hall & Smith, 2009). We also consider a third type of advice specific to the audit environment. Auditing is a technical profession, and audit firms often hire large groups of unproven young auditors. Some of these auditors take more time to develop technically, and therefore need assistance oriented towards acquiring skills and staying motivated. We classify such counsel as remedial career development advice.

In an optimal mentor-protégé relationship, mentoring advice aligns with the protégé's needs, and this is observed in less-competitive environments (Hargreaves, 2010). However, as the audit environment is very competitive, adding rewards is likely to exacerbate the effects of competition. As such, we expect that rewarding mentoring increases the likelihood that experienced auditors provide advice to their protégés that is in line with maximizing the rewards to the mentor, even at a potential cost to the protégé. Upward career development, psychosocial, and remedial career development advice could all benefit a young auditor, dependent on their needs. Given that mentors are rewarded for a protégé's success, we predict that when mentoring rewards are present, experienced auditors perceive 'more shots at the goal' if they provide upward career development advice regardless of protégé (e.g., Barker, Monks, & Buckley, 1999).

We theorize that upward career development advice is potentially detrimental to lower ability staff for two reasons. First, Atkinson (1958) showed that task difficulty is related to performance in a curvilinear function. In other words, when a task is either too easy or too hard, then effort is low. Second, goal theory research shows that performance plateaus or lessens as the limits of ability are reached (Erez & Zidon, 1984; Locke & Latham, 2002). Drawing on these theories, we believe that staff receiving upward career advice when they are already struggling with current career responsibilities are likely to show the lowest performance toward the achievement of that goal.

We expect that protégé auditors both lower in ability and willingness to learn are the least likely to benefit from upward career development advice, and are better served with remedial career development advice and/or psychosocial advice. However, as noted, when mentoring rewards are present, we expect that upward career development advice will be given "across the board" to protégés of varied quality in order to better serve the mentor. Conversely, when mentoring rewards are absent, we expect that advice will be more judiciously employed. Specifically, we expect that when there are no explicit rewards for mentoring, experienced auditors are less likely to provide upward career development advice to protégés both lower in ability and willingness to learn. Accordingly, we hypothesize:

**H2a.** When explicit rewards are absent, experienced auditors are less likely to provide upward career development advice to protégé auditors of lower ability and a lower willingness to learn.

**H2b.** Experienced auditors are less likely to provide upward career development advice to protégé auditors of lower ability and a lower willingness to learn in the absence of explicit rewards as opposed to the presence of explicit rewards.

Associate auditors who are both lower in ability and willingness to learn most likely need remedial career development advice. However, we do not expect that mentoring rewards influence whether remedial career development advice is provided because little short-term benefit or detriment is likely incurred from providing such advice. Therefore, we do not hypothesize reward-based differences for remedial career development advice.<sup>3</sup>

<sup>3</sup> Remedial advice results are not significant and are therefore not discussed herein.

### 3. Research methods

We test our hypotheses using a case-based experiment. Participants are 111 Big 4 senior auditors. Audit partners from a Big 4 firm confirmed that senior auditors are expected to mentor young associate auditors. Further, these partners noted that they consider senior involvement in mentoring critical to associate auditor development and success.

#### 3.1. Experimental task and manipulations

The experimental case centers on a first-year associate named Will. The case describes Will's ability and willingness to learn and then describes mentoring rewards. The description of Will's ability constitutes a manipulation and is operationalized as follows:

*(Higher ability) Will has many positive administrative abilities (e.g. he is on time, polite, always willing to work late, in addition to catching on quickly to audit procedures and having great business acumen. For example, Will noted that while doing a transaction walk-through that some information his contact gave him was in conflict with some information the controller had told you the day before. Further investigation showed that there was a miscommunication between personnel and this resulted in a major adjustment to the financials.*

*(Lower ability) Although he has many positive administrative abilities (e.g. he is on time, polite, always willing to work late, etc.), he does not seem to be making all of the connections needed to really be an effective auditor. For example, Will documented exactly what the client told him about an unusual increase in one of the prepaid accounts, however he didn't realize that the explanation indicated an error and that a correcting entry should be proposed. You did explain the implications and the appropriate entry to Will when reviewing his work in this area, but as the audit progressed, you noticed several other areas where he did not seem to be putting all of the pieces together.*

The description of Will's willingness to learn constitutes a manipulation and is operationalized as follows:

*(Higher willingness to learn) Will admitted that he has struggled in his first year at the firm, but he has indicated a sincere desire to improve and believes he has more to learn. Prior to the end of the audit, Will said that he hopes that he will be able to be promoted to in-charge at the end of next year.*

*(Lower willingness to learn) Will believes that he has struggled some in his first year at the firm, however believes he has everything under control and really does not have much more to learn. Prior to the end of the audit, Will said that he hopes that he will be able to be promoted to in-charge at the end of next year.*

The description of the audit firm's policy on mentoring rewards constitutes a manipulation and is operationalized as follows:

*(Mentoring rewards present) Assume that your firm has recently included an upward evaluation and mentoring component to the annual evaluations for all in-charge personnel. Your success with managing the personnel that work for you and mentoring individuals at the firm will now be considered as you are evaluated for promotion, raises, and recognition at the firm. Any mentoring or advice you might provide is reflected in the success or failure of the individuals that you choose to mentor.*

*(Mentoring rewards absent) Assume that while your firm encourages mentoring less experienced personnel, there is no requirement to do so. Your success or failure with this aspect of your job is not evaluated in any way. The success or failure of your protégé has no effect on your career. Any mentoring or advice you might provide is purely because you want to provide this feedback.*

The three manipulated variables are fully crossed, resulting in eight treatments to which participants are randomly assigned. Personnel from a Big 4 firm reviewed the experimental materials to ensure their appropriateness for senior auditors. At the beginning of the experimental session, the administrator read a script that briefly described the experiment and distributed envelopes with instructions, an information sheet, and case materials. The administrator monitored the experiment and collected the envelopes as participants finished. The experimental task took approximately 20 minutes to complete.

#### 3.2. Dependent variables

We analyze the effect of our manipulations on two dependent variables. The first dependent variable, willingness to mentor, is a response to the statement "I would tell Will that I would be willing to serve as an informal mentor to him." Responses to this statement are measured with a five-point scale anchored by strongly disagree (1) and strongly agree (5). The other dependent variables are the likelihood of providing upward career development advice, remedial career development advice and psychosocial advice. These variables are captured as the likelihood of providing specific items of these advice types, and it represents the average likelihoods for the different pieces advice that loaded on each factor. These likelihoods are measured with a five-point scale anchored by strongly disagree (1) and strongly agree (5).

The Appendix identifies the advice statements underlying our mentoring advice constructs. Partners from two Big 4 accounting firms aided in the construction of the advice statements, indicating that they are appropriately given to staff accountants. The advice statements produce three factors: (1) upward career development advice, (2) psychosocial advice, and (3) remedial career development advice.<sup>4</sup> A factor analysis demonstrates discriminant validity. Convergent validity is tested via internal consistency reliability (IRC), which is calculated as  $(\sum \lambda_i^2) / [(\sum \lambda_i^2) + \sum (1 - \lambda_i^2)]$ , where  $\lambda_i$  refers to the *i*th component loading and  $(1 - \lambda_i^2)$  refers to the *i*th error variance (Bagozzi & Kimmel, 1995; Chin, 1998). As shown in the Appendix, all constructs have IRC values above the standard 0.70 cutoff, indicating acceptable convergent validity (Nunnally & Bernstein, 1994, pp. 264–265). In sum, our mentoring advice constructs appear well-formed.

#### 4. Results

As noted, 111 senior auditors participated in our experiment. All the auditors in the experiment are either acting as an in-charge auditor, or they expect to be assigned in-charge responsibility within two months. Performance ratings for the experiment’s auditors are consistently high, with 82.8 percent indicating that they are rated in the top 25%. The experiment’s auditors average age is 26.8, 45.9 percent are males, and 52.3 percent are certified public accountants (CPAs). Table 1 contains

**Table 1**  
Descriptive statistics.

Panel A: Overall descriptive statistics for the sample							
Participants	Total	Gender			CPA	No	No response
		Male	Female	No response			
	111	51	58	2	58	51	2
	100%	45.9%	52.3	1.8%	52.3%	45.9%	1.8%

  

Panel B: Demographic analysis			
		Number	Percent
Age (mean = 26.8, SD = 3.4):			
24-27		82	73.9
28-30		16	14.4
31-48		10	9.0
No answer provided <sup>a</sup>		3	2.7
	Total	111	100.0
In-charge experience <sup>b</sup> :			
I have not yet been an in-charge on a job, but I expect to do so after attending this course.		67	60.4
I have been an in-charge on 3 or fewer jobs prior to attending this training.		35	31.5
I have been an in-charge on more than 3 jobs prior to attending this training.		7	6.3
No answer provided <sup>a</sup>		2	1.8
	Total	111	100.0
I estimate that my performance ratings are rated in the ...:			
Top 5%		18	16.2
Top 10%		41	36.9
Top 25%		33	29.7
Top 50%		15	13.5
Lower 50%		1	0.9
No answer provided <sup>a</sup>		3	2.7
	Total	111	100.0
Highest education obtained:			
Bachelor's degree		65	58.6
Some graduate school		5	4.5
Graduate degree		39	35.1
No answer provided <sup>a</sup>		2	1.8
	Total	111	100.0
Ethnicity:			
White		80	72.1
Asian		14	12.6
Hispanic		9	8.1
Black		1	0.9
Other		5	4.5
No answer provided <sup>a</sup>		2	1.8
	Total	111	100.0

<sup>a</sup> Excluding data for the three individuals who provided limited or no demographic data does not change our inferences.

<sup>b</sup> We gathered data about self-assessed ability as well as self-reported ratings. We found no differences across experimental treatments.

<sup>4</sup> Two advice statements were dropped because they failed to load on any factor: (1) Will should complete more internal control audits, and (2) Will should work on private clients.

the participant profile. Further 78% of the participants indicated that they had been mentored and 55% have mentored at least once. These proportions did not vary significantly across treatments (untabulated).

To determine the effectiveness of our manipulations, we perform manipulation checks. For the ability manipulation, participants are asked, "What level of ability did you perceive Will to have?" For the willingness to learn manipulation, participants are asked "How willing to learn did you perceive Will to be?" For the rewards manipulation, participants are asked (1) "... efforts to develop others are rewarded in this organization," and (2) "... efforts to develop others are rewarded financially in this organization." We find that our participants appropriately internalized higher versus lower ability (5.50 vs. 4.09,  $t = 8.814$ ,  $p = <0.001$  one-tailed, untabulated) and higher versus lower willingness to learn (5.89 vs. 5.00 and  $t = 3.096$ ,  $p = <0.001$  one-tailed, untabulated). We also find that participants appropriately internalized the presence versus absence of rewards (2.77 vs. 3.05,  $t = 1.693$ ,  $p = 0.0465$  one-tailed, untabulated).<sup>5 6</sup>

#### 4.1. Hypotheses tests

The first hypothesis, **H1a**, states that when explicit rewards are present, experienced auditors are less willing to mentor younger auditors of lower ability and a lower willingness to learn. Our results support this hypothesis. When mentoring rewards exist, protégés who are lower on both attributes are less likely to be mentored than those who possess at least one of these attributes (4.36 vs. 3.85,  $t = 3.026$ ,  $p = 0.002$  one-tailed, [Table 2](#)). The second hypothesis, **H1b**, states that experienced auditors are more willing to mentor protégé auditors of lower ability and a lower willingness to learn in the absence of rewards as opposed to the presence of rewards. Our results also support this hypothesis. When rewards are absent (versus present), experienced auditors are more willing to mentor protégé auditors possessing both lower ability and lower willingness to learn (3.85 vs. 4.38,  $t = -2.507$ ,  $p = 0.007$  one-tailed, [Table 2](#)).

With regard to an experienced auditor's willingness to mentor, our results support our expectations. When rewards are present, experienced auditors are reluctant to mentor young auditors of lower ability and lower willingness to learn. However, when rewards are absent, this behavior changes and experienced auditors become more willing to mentor young auditors of lower ability and lower willingness to learn. In sum, our results support our theoretical contention that when mentoring rewards are present, auditors most likely in need of mentoring are less likely to receive it.

Our second set of hypotheses involves the advice that experienced auditors provide when mentoring protégé auditors. The first hypothesis, **H2a**, states that when rewards are absent, experienced auditors are less likely to provide upward career development advice to those who would not benefit from such advice. Our results support this hypothesis. When mentoring rewards *do not* exist, potential protégés that are lower on ability and willingness to learn are less likely to be provided upward career development advice than are those who possess more positive attributes (3.64 vs. 3.20,  $t = 3.838$ ,  $p = 0.000$  one-tailed, [Table 3](#)). The second hypothesis, **H2b**, states that experienced auditors are less likely to provide upward career development advice to younger auditors of lower ability and a lower willingness to learn in the absence of rewards as opposed to the presence of rewards. Our results also support this hypothesis. When rewards are absent versus present, experienced auditors are less likely to provide their protégés possessing both lower ability and lower willingness to learn with upward career development advice (3.51 vs. 3.20,  $t = 1.704$ ,  $p = 0.046$  one-tailed, [Table 3](#)).

With regard to the advice that experienced auditors provide their protégés, our results again support our expectations. When rewards are absent, experienced auditors are less inclined to provide protégés possessing both lower ability and lower willingness to learn with upward career development advice, presumably because they realize it will not be beneficial. However, when rewards are present, this behavior changes and experienced auditors are more willing to provide protégés possessing both lower ability and lower willingness to learn with such advice—as noted earlier this is likely to be because of a belief that it may still pay off and would reflect well on the mentor's performance. In sum, our results support our theoretical contention. The presence of mentoring rewards changes the type of advice that is provided to young auditors.

#### 4.2. Other findings

As expected and shown in [Table 4](#), the presence or absence of rewards does not influence whether auditors provide remedial career development advice. As noted, young auditors low in both ability and willingness to learn are most likely in need of remedial career development advice. Our results do not indicate that mentoring rewards negate appropriate advice, but rather can promote inappropriate advice.

While we do not predict or observe mentoring rewards influencing psychosocial advice, we find that psychosocial advice is more likely to be provided to young auditors possessing a high willingness to learn, regardless of mentoring rewards (3.64 vs. 3.20,  $t = 2.259$ ,  $p = 0.026$  two-tailed, [Table 5](#)). Psychosocial advice involves assistance in navigating social and political environments. Our finding suggests that experienced auditors perceive that social/political astuteness combined with a high willingness to learn, represents a set of attributes sufficient for success.

<sup>5</sup> The two reward manipulation check questions are highly correlated ( $r = 0.517$ ) and combined into a single construct by averaging the responses.

<sup>6</sup> Treatments in the analysis are those that were assigned during experimentation. We do not use manipulation checks to analyze our dependent variables.

**Table 2**  
The effect of rewards on willingness to mentor.

Rewards				No rewards			
Higher ability		Lower ability		Higher ability		Lower ability	
Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn
4.43 (0.514)	4.45 (0.519)	4.20 (0.676)	3.85 (0.555)	4.33 (0.492)	4.27 (0.458)	4.31 (0.630)	4.38 (0.619)
14	13	15	13	12	15	13	16
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
Hypotheses				Mean contrasts	df	t-value	
<b>H1a.</b> Rewards with higher ability and/or higher willingness to learn > Rewards with lower ability and lower willingness to learn: (1,2,3) > (4)				4.36 > 3.85	103	3.026***	
<b>H1b.</b> Rewards with lower ability and lower willingness to learn < No rewards with lower ability and lower willingness to learn: (4) < (8)				3.85 < 4.38	103	-2.507***	

Willingness to mentor mean, (standard deviation), *n*, and treatment number are shown under the experimental schematic. Mean contrasts are calculated through a one-way ANOVA (*F*-stat = 1.748, *p* = 0.053). If needed, adjustments for homogeneity of variance are made based on Levene's test.

Willingness to mentor is based on responses to "I would tell Will that I would be willing to serve as an informal mentor to him." It is measured with a five-point scale anchored by strongly disagree (1) and strongly agree (5). Rewards are manipulated as either present or absent. Ability and willingness to learn are manipulated as either higher or lower.

\*\*\* = one-tailed significance level of 0.01.



**Table 3**  
The effect of rewards on upward career development advice.

Rewards				No rewards			
Higher ability		Lower ability		Higher ability		Lower ability	
Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn
3.67 (0.309)	3.85 (0.493)	3.61 (0.573)	3.51 (0.531)	3.68 (0.307)	3.90 (0.569)	3.35 (0.591)	3.20 (0.379)
14	13	15	13	12	15	12	16
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
Hypotheses				Mean contrasts	df	t-value	
<b>H2a.</b> No Rewards with higher ability and/or higher willingness to learn > No Rewards with lower ability and lower willingness to learn: (5,6,7) > (8)				3.64 > 3.20	102	3.838***	
<b>H2b.</b> Rewards with lower ability and lower willingness to learn > No rewards with lower ability and lower willingness to learn: (4) > (8)				3.51 > 3.20	102	1.704**	

Upward career development advice mean, (standard deviation), *n*, and treatment number are shown under the experimental schematic. Mean contrasts are calculated through a one-way ANOVA ( $F\text{-stat} = 1.748, p = 0.053$ ). If needed, adjustments for homogeneity of variance are made based on Levene's test.

Upward career development advice is a mean score for each construct based on responses to advice statements measured with a five-point scale anchored by strongly disagree (1) and strongly agree (5). Rewards are manipulated as either present or absent. Ability and willingness to learn are manipulated as either higher or lower.

\*\* and \*\*\* represent one-tailed significance levels of 0.05 and 0.01, respectively.

**Table 4**  
The effect of rewards on remedial career development advice.

Rewards				No rewards					
Higher ability		Lower ability		Higher ability		Lower ability			
Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn		
3.82 (0.464)	3.85 (0.439)	4.03 (0.581)	3.94 (0.397)	3.86 (0.424)	3.81 (0.448)	4.02 (0.426)	3.86 (0.465)		
14	13	15	13	11	15	13	16		
1	2	3	4	5	6	7	8		
Comparisons							Mean contrasts	df	t-value
Rewards with higher ability and/or higher willingness to learn > Rewards with lower ability and lower willingness to learn: (1,2,3) > (4)							3.90 > 3.92	102	-0.286
No Rewards with higher ability and/or higher willingness to learn > No rewards with lower ability and lower willingness to learn: (5,6,7) > (8)							3.90 > 3.86	102	0.294
Rewards with lower ability and lower willingness to learn > No rewards with lower ability and lower willingness to learn: (4) < (8)							3.94 > 3.86	102	-0.481

Remedial career development advice mean, (standard deviation), *n*, and treatment number are shown under the experimental schematic. Mean contrasts are calculated through a one-way ANOVA (F-stat = 1.748, *p* = 0.053). If needed, adjustments for homogeneity of variance are made based on Levene's test.

Remedial career development advice is a mean score for each construct based on response to advice statements measured with a five-point scale anchored by strongly disagree (1) and strongly agree (5). Rewards are manipulated as either present or absent. Ability and willingness to learn are manipulated as either higher or lower.

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**Table 5**  
The effect of rewards on psychosocial advice.

Rewards				No rewards					
Higher ability		Lower ability		Higher ability		Lower ability			
Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn	Higher willingness to learn	Lower willingness to learn		
3.89 (0.578)	3.56 (0.701)	3.89 (0.525)	3.50 (0.500)	3.52 (0.391)	3.62 (0.589)	3.73 (0.626)	3.36 (0.626)		
14	13	14	13	12	15	12	16		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
Comparisons							Mean Contrasts	df	t-value
Higher willingness to learn > Lower willingness to learn: (1,3,5,7) > (2,4,6,8)							3.64 > 3.20	102	2.259**

Psychosocial advice mean, (standard deviation), *n*, and treatment number are shown under the experimental schematic. Mean contrasts are calculated through a one-way ANOVA (F-stat = 1.748, *p* = 0.053). If needed, adjustments for homogeneity of variance are made based on Levene’s test.

Psychosocial advice is a mean score for each construct based on response to advice statements measured with a five-point scale anchored by strongly disagree (1) and strongly agree (5). Rewards are manipulated as either present or absent. Ability and willingness to learn are manipulated as either higher or lower.

\*\* represents a one-tailed significance level of 0.05.

## 5. Discussion

The primary focus of our study centers on how rewards influence experienced auditors in their role as a potential mentor. We find that offering rewards disadvantages protégé auditors most in need of mentoring, those of both lower ability and willingness to learn. These auditors are less likely to acquire a mentor, and if they do, they are more likely provided with the same type of advice as higher quality protégés, though goal theory would suggest that this is suboptimal. Our results support our supposition that mentoring rewards have the potential to create perverse incentives in the competitive audit environment. Regardless, audit firms have increased their use of mentoring rewards, suggesting that our results offer an important insight to the audit industry.

Our study has limitations. Our experimental design cannot mimic the richness of a real work environment. However, we are able to manipulate and measure specific factors critical to mentoring decisions, while holding other factors constant. Our sample was limited to senior auditors at one international public accounting firm. While we expect that auditor behavior is relatively consistent across the Big 4, we do not test this assumption. Further, our study's participants worked in one service line, auditing. It is possible that different service lines (e.g., tax) could produce different results. However, we expect that auditing embodies the attributes of many public accounting service lines, including transparent performance evaluations and a competitive environment. We also recognize that our results could differ if our participants were more experienced auditors. This may be due to maturity, experience, or formalized mentoring training that may be offered to more experienced auditors. However, prior research suggests that higher ranking employees are more selective in their willingness to mentor, indicating that our senior auditor-based findings are efficacious (Ragins & Cotton, 1993).

We address the issue of rewards in both forming a mentoring relationship and in the quality of that relationship. Though some literature calls for implementing mentoring rewards, there is also literature in both psychology and economics that suggests this strategy may not be optimal. Our study provides evidence that mentoring rewards influence experienced auditors to discriminate against protégés who display weaker ability and less inclination for learning, even though these staff auditors are well within the realm of acceptable employees. The notion that protégés must bring something to the relationship appears to be exacerbated by mentoring rewards (Dirsmith & Covaleski, 1985).

We extend the accounting and auditing literature on mentoring. To our knowledge, we are the first to experimentally analyze mentoring relationships from the mentor's perspective. Importantly, a mentor's perspective, combined with our experimental methodology, allows us to (1) measure a mentor's willingness to mentor prior to forming a mentoring relationship, and (2) analyze the type of advice given to different types of protégés. As opposed to other studies that investigate existing mentoring relationships, we investigate factors leading up to the mentoring relationship and how a mentor behaves after a relationship is established.

In addition to extending the mentoring literature, our work has several practical implications for accounting firms. We find that protégé ability and willingness to learn are important factors in an experienced auditor's willingness to mentor, consistent with mentoring theory and with our understanding of the competitive and budget-constrained public accounting environment profession (McManus & Subramaniam, 2014). Further, firms should be aware that offering mentoring rewards will likely decrease the desire to mentor the auditors that could potentially benefit the most from a solid mentoring relationship. Following, if firms assign mentors to young auditors, while still offering mentoring rewards, this could also prove problematic. It appears that mentors offer advice that maximizes the mentoring rewards to themselves as a mentor, regardless of the impact on the protégé. Ultimately, this leaves some protégé auditors to sift through and attempt to make sense of mentoring advice that may be less helpful to their situation.

There are several alternatives that firms can take to address these issues, while maintaining mentoring rewards. First, accounting firms should reflect upon the reward evaluation process with the goal of redesigning the reward structure to focus on the process of mentoring, as opposed to the outcomes. Second, while firms can and do assign mentors, this typically proves suboptimal, therefore we suggest recognizing and rewarding employees who assume mentorship of the firm's neediest employees. Third, firms should train their employees about the types of mentoring advice that can be offered to protégés and educate them about effects of that advice on their protégés' success. The benefits of competently mentored employees are well-established across organizations and in accounting (e.g., Allen & Eby, 2010; Kaplan et al., 2001; Ragins & Kram, 2007a). Our results and related implications should help firms attain these benefits.

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## Appendix. Mentor advice construct validity

Will should ...	Upward career development advice	Psychosocial advice	Remedial career development advice
1. Request to work on high profile clients.	<b>0.664</b>	0.195	−0.023
2. Request to work on very large clients (1–2 clients per year).	<b>0.613</b>	−0.028	0.211
3. Seek out opportunities to practice being an in-charge.	<b>0.607</b>	−0.175	0.276
4. Volunteer to go to site visits/location audits for larger clients.	<b>0.588</b>	0.274	0.241
5. Look for opportunities to know others in the firm on a social level.	<b>0.496</b>	0.158	0.230
6. Seek out opportunities to help with reviewing disclosures.	<b>0.625</b>	0.223	0.031
7. Seek out more challenging audit areas.	<b>0.645</b>	0.256	−0.014
8. Work on public clients.	<b>0.751</b>	0.116	−0.043
9. Ensure he is on time.	0.166	<b>0.520</b>	−0.111
10. Be more polite to the client.	0.350	<b>0.718</b>	0.029
11. Be more willing to be a team player.	0.355	<b>0.677</b>	0.218
12. Work on small clients (1 client every 2–3 weeks).	−0.176	<b>0.611</b>	0.313
13. Request to work on low profile clients.	−0.233	0.263	<b>0.667</b>
14. Seek out a formal mentor at the firm.	0.129	−0.001	<b>0.693</b>
15. Seek out additional training opportunities.	0.242	0.205	<b>0.507</b>
16. Seek out additional informal mentors at the firm.	0.332	−0.072	<b>0.655</b>
Internal Consistency Reliability (IRC)	0.837	0.728	0.727

This table contains results from an exploratory factor analysis using principal components with a varimax rotation. With an eigenvalue cutoff of one, three of six factors extract with two, one, and zero loadings above 0.5 (bold). Therefore, we restricted the model to three factors (Allen & Hubbard, 1986; Nunnally & Bernstein, 1994, pp. 264–265).

Internal consistency reliability (IRC) is reported, and it is calculated as follows:  $(\sum \lambda_i^2) / (\sum \lambda_i^2 + \sum (1 - \lambda_i^2))$ , where  $\lambda_i$  refers to the  $i$ th component loading and  $(1 - \lambda_i^2)$  refers to the  $i$ th error variance. A standard cutoff for IRC measures 0.7, indicating that factor measures converge at an acceptable level.

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