

**AUDITOR AND NON-MENTOR SUPERVISOR RELATIONSHIPS:
EFFECTS OF MENTORING AND ORGANIZATIONAL JUSTICE**

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ABSTRACT

This study examines the effects of mentoring and organizational justice on auditors' relationships with their non-mentor supervisors. Having a mentor is expected to result in higher quality relationships between protégé auditors and their non-mentor supervisor. However, organizational justice perceptions are expected to mediate this mentoring association such that having a mentor results in higher procedural justice perceptions, and these higher perceptions of justice result in higher quality relationships between protégés and their non-mentor supervisors.

A survey of 110 audit professionals shows that protégés report higher quality auditor-supervisor relationships than do non-protégés. As expected, organizational justice mediates this relationship. Protégés report higher organizational justice (procedural justice) perceptions which produce higher quality auditor-supervisor relationships with non-mentor supervisors. Additional analysis shows that only the psychosocial support function of mentoring relates to higher organizational justice perceptions and higher auditor-supervisor relationship ratings. These results extend the findings in Siegel et al. (2001).

Keywords: Subordinate-Supervisor Relationships, Non-Mentor Supervisor, Mentoring, Organizational Justice

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INTRODUCTION

Research in understanding auditor-supervisor relationships in a public accounting context is important for several reasons. First is the unique feature of public accounting firms, where auditors work on engagement teams that can, and often, vary between engagements. An auditor can be assigned to several engagements, working with several supervisors at one time,¹ as well as working for several different supervisors throughout his/her career. Since auditors do not usually work with only one supervisor, they should learn to adjust their behaviors when working with different ones. This adjustment in behavior is further complicated because auditors often work with a particular supervisor for only a short time (e.g., 2-3 weeks), not allowing the auditor much time to build a strong working relationship. Thus, the auditors' work environment is substantially different from most work settings; these differences can create difficulties in forming auditor-supervisor relationships (Kaplan et al. 2001).

Secondly, given adequate technical competency, an auditor's ability to advance in a firm relates to the auditor's ability to work with different supervisors. Since a supervisor evaluates an auditor's performance for each engagement, the quality of auditor-supervisor relationships is important for an auditor's career advancement.

Thirdly, the Accounting Education Change Commission's (AECC) Statement No. 4 (1993) notes that several studies find entry-level auditors quickly lose their excitement and job satisfaction early in their careers, often resulting from the quality supervision these auditors receive. The AECC recommends that supervisors more actively help socialize less experienced auditors into the firm and profession. They listed three areas directed towards audit supervisors for improving job satisfaction of entry-level and early career auditors: mentoring, working

conditions, and work assignments. Patten (1995) found that these three areas relate positively to job satisfaction for entry-level and early career auditors in national, regional and local firms.

Given the importance of the auditor-supervisor relationship to the auditor and the firm, this study examines the effects of two potential concepts anticipated to explain the quality of auditor-supervisor relationships. As the AECC recommends, mentoring develops the skills of working well with others (Conger 2002). Many accounting mentoring studies show that having a mentor, i.e., the mentoring relationship between the mentor and protégé affects organizational commitment, job satisfaction, career expectations, and career promotions (e.g., Viator and Scandura 1991; Siegel et al. 1995; Viator 1999, 2001; Kaplan et al. 2001; Stallworth 2003; Herbohn 2004; Viator and Pasewark 2005). However, little mentoring research examines mentoring's affect on protégé workplace relationships, e.g., the superior-subordinate relationship, outside of the mentor-protégé relationship (e.g., Fagenson 1994; Dirsmith et al. 1997). Therefore, this study examines the effects of mentoring on auditors' relationships with their non-mentor supervisors.

The organizational behavior literature extensively discusses supervisor-subordinate relationships, several of which find that organizational justice perceptions affect the supervisor-subordinate relationship. Cohen-Charash and Spector's (2001) meta-analysis of organizational justice research finds that both components of organizational justice—procedural and distributive justice—perceptions² are strongly related to supervisor satisfaction and trust in supervisor. Since organizational justice is the perception of fairness in the workplace, it is associated with an auditor's assessment of his/her working conditions and assignments, the other two areas in which the AECC recommends improvement. Therefore, organizational justice is another concept that may explain the quality of auditor-supervisor relationships. Consequently, this study examines

the effects of organizational justice, via its two components, on the auditor-supervisor relationship where the supervisor is not the auditor's mentor.

Another reason to examine the effects of mentoring and organizational justice together on the quality of auditor-supervisor relationships is that some research (e.g., Fagenson 1994; Viator 1999) suggests that when some—but not all—auditors have mentors, non-protégés or supervisors may develop negative feelings and perceptions of unfairness. The non-protégé may feel discriminated against or unfairly treated from not having a mentor. The supervisor may begrudge the protégé because he/she thinks the protégé has an unfair advantage over a non-protégé. These negative feelings and perceptions may result in lower quality auditor-supervisor relationships when the supervisor is not the auditor's mentor.

Finally, this study examines the possible mediating effect organizational justice perceptions may have on the association between mentoring and auditor-supervisor relationships. Siegel et al. (2001) finds that having a mentor is associated with higher levels of organizational justice. If mentoring affects organizational justice perceptions, and organizational justice perceptions affect auditor-supervisor relationships, then organizational justice might be a mediating variable. Therefore, this study extends the work of Siegel et al. (2001).

The remainder of the paper is organized as follows: The next section discusses the research questions and develops the hypotheses; the section following describes the research methodology; the section after that presents the results; and the final section provides discussion and directions for future research.

THEORETICAL DEVELOPMENT OF RESEARCH HYPOTHESES

Mentoring and Auditor-Supervisor Relationships

Most mentoring studies examine the mentor-protégé relationship where the mentor is also the protégé's supervisor. For example, Viator (1999) studied whether formal or informal mentoring programs affect how accounting protégés evaluate their working relationships with their supervisor, who in most cases was the protégés' mentor (96.3% informal protégés and 82% formal protégés were supervised by their mentor). He found protégés in both groups rate their working relationship with their supervisor as successful (40.6% informal; 49.4% formal) or extremely successful (55.1% informal; 42.1% formal). His results suggest that having a mentor can create successful working relationships between subordinates and supervisors when the supervisor is the mentor. Viator's study offers little guidance on whether having a mentor can also create successful working relationships between subordinates and non-mentor supervisors.

Socialization theory supports the hypothesis that protégés will report higher quality relationships with non-mentor supervisors than will non-protégés. Socialization into an organization or firm occurs through learning and understanding four content domains—task, role, group and organizational (e.g., Fisher 1986). The task domain represents learning the important duties, assignments, and priorities, and how to handle problems and gather necessary information and resources. The role domain deals with learning the appropriate behaviors when interacting with supervisors and superiors. The group domain represents learning the group's norms and values, i.e., working with co-workers and fitting in the group. The organizational domain deals with learning the politics, power and values of the organization as a whole.

Mentoring is a mechanism for socializing individuals in these four domains; however, it primarily provides learning for the role domain (working with supervisors and superiors) and the organizational domain (learning the politics, power and values of the organization) (Ostroff and Kozlowski 1993). Through learning role domain behaviors from the mentor, an auditor learns to

work with various supervisors. Thus, protégés should learn how to improve their working relationships with other supervisors and superiors, resulting in higher quality auditor-supervisor relationships with their non-mentor supervisors.

In addition, mentoring research in accounting finds that non-protégés often develop unfairness perceptions because they perceive protégé auditors as receiving special attention (Siegel et al. 1997; Scandura 1997). These negative perceptions may cause non-protégé auditors to report lower quality relationships with all supervisors as the auditor carries unfairness perceptions from engagement to engagement.

Fagenson (1994) surveyed perceptions of protégés' and non-protégés' relationships with their supervisors who are not always the mentor; 68% of the studied protégés rated a supervisor who was not their mentor, and all perceived positive working relationships with these non-mentor supervisors. Although all ratings were on the positive side of the scale, she found no difference in supervisor ratings between protégés and non-protégés. Fagenson studied the supervisor-subordinate relationships within organizations where the subordinate works primarily with the one supervisor for a long period of time. Her results of no difference between protégé and non-protégé ratings of supervisors may not hold for auditors working in public accounting where the subordinate works for several supervisors, usually for short periods of time.

Based on the above studies and socialization theory, we hypothesize that auditor protégés will have more positive evaluations of their immediate supervisors who are not their mentors (i.e., non-mentor supervisors) than will auditor non-protégés. Therefore, hypothesis 1 is:

H1: Auditor protégés will report higher quality of relationships with their immediate, non-mentor supervisor than auditor non-protégés.

Organizational Justice and the Quality of Auditor-Supervisor Relationships

Another factor that might affect an auditor's relationship with a supervisor is his/her perception of fairness in the workplace, i.e., organizational justice perceptions. Research finds that organizational justice significantly influences evaluations of supervisors and trust relationships in management (Cohen-Charash and Spector 2001; Lemons and Jones 2001; Alexander and Ruderman 1987; Kanfer et al. 1987). For example, Cohen-Charash and Spector's (2001) meta-analysis of 32 field and 8 laboratory experiments found that more positive fairness perceptions result in more positive supervisor evaluations and greater trust in supervisors.

While relationships between organizational justice and supervisor evaluation are strongly replicated in the organizational justice literature (e.g., Alexander and Ruderman 1987; Kanfer et al. 1987; Greenberg 1986), the same results may not hold for auditors in public accounting. For example, in most of the organizational behavior studies, the subordinates primarily worked for the same supervisor for long periods of time and usually worked with their mentor supervisor. However, auditors typically work for several immediate supervisors at one time, usually for short periods of time, and usually do not work directly with their mentor. Given these different working conditions, the results from organizational behavior studies may or may not hold; therefore, the following hypothesis is stated in the null form.

H2: Auditors' organizational justice perceptions will not affect their quality of relationships with their immediate, non-mentor supervisor.

Organizational justice consists of two measures of fairness perceptions in the workplace—distributive and procedural justice. Distributive justice relates to fairness perceptions of outcomes received for effort, e.g., promotions and salary increases. Procedural justice relates to fairness perceptions of rules and mechanisms used to allocate resources, e.g., performance evaluations (e.g., Alexander and Ruderman 1987). Cohen-Charash and Spector (2001) show that while both distributive and procedural justice significantly affect supervisor

evaluations, several other individual studies find procedural justice produces higher supervisor relationship ratings than distributive justice (e.g., Lemons and Jones 2001; Alexander and Ruderman 1987; Kanfer et al. 1987). If organizational justice affects an auditor's evaluation of his/her non-mentor supervisor (i.e., H2 is rejected), then these organizational behavior studies suggest that auditors perceiving higher levels of procedural justice, rather than distributive justice, will report higher quality relationships with their immediate, non-mentor supervisor.

H3: Auditors perceiving high levels of *procedural* justice will report significantly higher quality relationships with their immediate, non-mentor supervisor than auditors perceiving high or low levels of distributive justice.³

Mentoring, Organizational Justice and the Quality of Auditor-Supervisor Relationships

Hypothesis 1 predicts that protégés report high-quality relationships with their non-mentor supervisors. Hypotheses 2 and 3 suggest that auditors perceiving high levels of organizational justice (particularly procedural justice) also report high-quality relationships with their non-mentor supervisors. Both mentoring and organizational justice are associated with higher quality of auditor-supervisor relationships where the supervisor is not the mentor. These hypotheses are presented in Figure 1.

Insert Figure 1 here

In a public accounting context, Siegel et al. (2001) found that auditor protégés perceive higher levels of both procedural and distributive justice than do auditor non-protégés, showing that mentoring is associated with higher levels of organizational justice. Since both mentoring and organizational justice are associated with higher levels of quality supervisor relationships, and mentoring is associated with organizational justice, then the question arises: does mentoring directly affect auditor-supervisor relationships or does mentoring create higher levels of organizational justice, which in turn, leads to higher quality auditor-supervisor relationships?

This question proposes a possible mediating effect of organizational justice on the association between mentoring and quality of auditor-supervisor relationships. The following mediating research question is proposed, and the model describing the mediation is shown in Figure 2.

RQ: Are organizational justice perceptions a mediating variable on the relationship between mentoring and auditor-supervisor relationships?

Insert Figure 2 here

RESEARCH METHODOLOGY

The data for this study come from a survey of 22 local, regional, national and international CPA firms.⁴ (The entire survey instrument is included in Appendix 1. Only relevant portions are used in this study.) The response rate is 59% (118 out of 200). We deleted seven subjects because their immediate supervisor is their mentor⁵, and one is deleted because of missing information, resulting in a 56% (110 out of 200) usable response rate. Although the subjects represent all levels of position in a firm (i.e., partners, managers, supervisors/seniors, staff accountants), 76% (84 out of 110) have six or fewer years of public accounting experience.⁶

Seventy-two respondents reported that they had a current mentor.⁷ Table 1 shows the distribution of firms and responses. Analysis of variance and correlation tests show no significant relationship between firm membership and having a current mentor (ANOVA $F(21, 110) = 0.70$, p value = 0.82; correlation $r = -0.02$, p value = 0.80)⁸.

Insert Table 1 here

For the dependent variable—the quality of auditor-supervisor relationship—subjects completed 21 items evaluating their relationships with their immediate supervisors.⁹ The items measure satisfaction with and trust in the auditor's immediate supervisor, who is not his/her mentor, and were obtained from scales used by Scandura and Schriesheim (1991).¹⁰

Exploratory factor analyses of these items show they sufficiently load on one factor (0.81 proportion criterion) and have a Cronbach's alpha measure of 0.97, demonstrating strong internal reliability (Cronbach 1951). Pearson correlation analyses show significant correlations between all items (p values $< .0001$), which also demonstrates internal scale reliability.

The independent variable for mentoring is a dummy variable where 1 means the auditor has a current mentor (i.e., protégé) and 0 means the auditor does not have a current mentor (i.e., non-protégé). The independent variable organizational justice is measured by its two separate components—distributive and procedural justice—using Moorman's (1991) measures.¹¹ The response categories for these measures fall along a five-point Likert-type scale are 1 = strongly disagree to 5 = strongly agree. The studied sample Cronbach alpha coefficients are .95 for a five-item distributive justice measure (e.g., the work schedule is fair) and .97 for a fourteen-item procedural justice measure (e.g., audit professionals are allowed to challenge or appeal professional/job decisions made by the audit manager or audit partner). Prior research shows these measures have acceptable reliability and construct validity (e.g., Pillai et al. 1999).

RESULTS

On average, the sample of 41 females (37%) and 69 males (63%) were 29 years old with 5.4 years of public accounting experience. An analysis of variance (ANOVA) test for gender effects on the dependent variable, quality of auditor-supervisor relationship, shows that the subject's gender is not significantly related to the relationship variable ($p > .05$). Therefore, subject gender is not included in testing the hypotheses. Since a similar ANOVA shows no significance for firm/location ($F = 0.21, p = .6458$), firm and location are not included in testing the hypotheses. See Table 2 for a summary of the sample's characteristics.

Insert Table 2 here

Table 2 also summarizes the number and percentage of subjects who currently have a mentor, who had mentors, and the mentor's position in the firm. Including subjects who currently have a mentor and subjects who had a mentor in the past, the results are substantially the same; therefore, only the results from the 72 subjects with a current mentor are presented.

An interesting difference between this study and other mentoring studies examining subordinate-supervisor relationships is that the subjects in this study have mentors who are more superior than their immediate supervisor (68%) and many of which have a peer member as their mentor (23%). These results support the need to study subordinate-supervisor relationships where the immediate supervisor is not the mentor.

Mentoring and the Quality of Auditor-Supervisor Relationships

Hypothesis 1 predicts that relationships between auditors and their immediate non-mentor supervisors will be of higher quality (more positive) for auditors having a mentor (protégé) than for auditors not having a mentor (non-protégé). Table 3 shows the mean and median scores for the quality of auditor-supervisor relationships for protégé and non-protégé relationships. Both the means and medians show that protégés rate their relationships with their immediate non-mentor supervisors more positively than non-protégés. A simple t-test shows a significant difference in the means ($t = 7.97; p = .0001$), supporting the prediction that auditor protégés report higher quality relationships with their immediate non-mentor supervisors than auditor non-protégés. Thus, hypothesis 1 is supported.

Insert Table 3 here

Organizational Justice and the Quality of Auditor-Supervisor Relationships

Hypotheses 2 and 3 propose that auditors who perceive higher levels of organizational justice (particularly procedural) will report higher quality (more positive) relationships with their

immediate non-mentor supervisors. The regression model regresses the quality of auditor-supervisor relationships on distributive justice and procedural justice.

As Table 4 shows, the regression results in a strong explanatory model ($r^2 = .79$; $F = 200.12$, $p < .0001$). Since procedural justice is significant and positive ($t = 11.07$, $p < .0001$), hypothesis 2 is rejected. Auditors perceiving higher levels of organizational justice report higher quality of auditor-supervisor relationships where the supervisor is not the auditor's mentor. Unlike distributive justice ($t = 0.30$, $p = .7669$), procedural justice is significantly related to the quality of auditor-supervisor relationships, as predicted in hypothesis 3. These results are consistent with the organizational justice literature.

Insert Table 4 here

Mentoring, Organizational Justice, and the Quality of Auditor-Supervisor Relationships

Since mentoring and organizational justice both relate positively to the quality of auditor-supervisor relationships, Siegel et al. (2001) introduces the question of possible mediation. Since having a mentor is associated with higher perceptions of organizational justice, the question is: does the auditor's perception of organizational justice mediate the positive relationship between having a mentor (protégé) and the quality of relationship between the auditor and his/her immediate, non-mentor supervisor?

Baron and Kenny's (1986) regression analysis is used to test the mediating roles of distributive and procedural justice. Table 5 summarizes the three steps for mediation.

Insert Table 5 here

The first step examines the relationship between having a mentor (protégé versus non-protégé) and perceptions of organizational justice (distributive and procedural). This step finds that having a mentor is significantly associated with higher perceptions of both distributive and

procedural justice (distributive justice p value = .0001; procedural justice p value = .0001). These results agree with Siegel et al. (2001).

The second step regresses quality of auditor-supervisor relationship on protégé versus non-protégé (i.e., having a mentor or not). This relationship is positive and significant ($\beta = 0.76$, $t = 7.97$, $p = .0001$), as required for a possible mediation effect.

Step 3 requires regressing quality of auditor-supervisor relationship on both mentoring and the mediator variable, organizational justice, as measured by distributive justice and procedural justice variables. If organizational justice mediates the relationship between mentoring and quality of auditor-supervisor relationship, then the previously significant effect of protégé should become insignificant while the significant effect of distributive or procedural justice remains significant. In addition, the interaction effects of protégé and justice variables should be insignificant.

The procedural justice effect is positive and significant ($t = 6.70$, p value < .0001), but the effects of protégé, distributive justice and the interactions of protégé and justice variables are not significant (respectively $t = 1.13$, p value = .2604; $t = 0.07$, p value = .9413; $t = 0.02$, p value = .9877 and $t = -0.80$, p value = .4227). Thus, the mediator, procedural justice, changed the relationship between having a mentor and quality of auditor-supervisor relationship. The direct effect of having a mentor on the quality of auditor-supervisor relationship is no longer effective when the regression includes procedural justice, as required to test mediating variables. (Baron and Kenny 1986)

Thus, while having a mentor associates with higher quality relationships with non-mentor supervisors, organizational justice, (i.e., procedural justice), eliminates the direct effects of having a mentor and higher quality non-mentor supervisor relationships. Ultimately, having a

mentor leads to higher levels of organizational justice, and the organizational (procedural) justice leads to higher quality non-mentor supervisor relationships.

Additional Analysis

Research in mentoring identifies three functions of mentoring—Kram (1983; 1985) identifies two broad functions—career development and psychosocial support—while more recently, a third, more passive, function—role modeling—has become a widely accepted function (Viator 2001). Career development includes: providing support in learning the job, preparing the protégé for advancement, increasing the protégé’s visibility in the firm, helping the protégé obtain important assignments, coaching the protégé, and protecting the protégé from political and adverse consequences (Kram 1983, 1985). Psychosocial support provides the protégé with interpersonal coaching, counseling, and friendship through sharing personal experiences, encouraging discussion of job concerns, and enhancing professional and personal development (Kram 1983, 1985). Role modeling results in personal and professional identification between the mentor and protégé such that the protégé sees him/herself in the mentor and tries to “model” himself after the mentor (Viator 2001; Ragins and Cotton 1991).

Research shows that these three mentoring functions provide different kinds of support such that they affect different career skills (e.g., Viator 2001; Scandura and Viator 1994; Chao et al. 1992; Dreher and Ash 1990). This study questions: Do one or more of these mentoring functions increase perceptions of organizational justice and, ultimately, the quality of auditor to non-mentor supervisor relationships?

Of the three mentoring functions, only psychosocial support associates positively with socialization outcomes (Chao et al. 1992), rather than career outcomes. Fagenson’s (1994) study of protégé and non-protégé perceptions of relationships with supervisors found that more

positive perceptions of relationships with supervisors were attributable to the more counseling and interpersonal support the mentors provided the protégés. The socialization and interpersonal skills that mentors provide to protégés should result in higher perceptions of procedural justice, fairness of day-to-day operating rules and mechanisms, not distributive justice, fairness of final outcomes, and also should result in higher quality of auditor-supervisor relationships with non-mentor supervisors. Since psychosocial support is the only function that clearly provides interpersonal socialization and skills, it is the only mentoring function that should associate positively with higher procedural justice perceptions and higher quality of auditor-supervisor relationships with non-mentor supervisors. Figure 3 diagrams these expected relationships.

Insert Figure 3 here

The subjects rated 18-items along a five-point Likert-type scale ranging from 1 = strongly disagree to 5 = strongly agree to measure mentoring's three functions: career development; psychosocial support; and role modeling.¹² This study's reliability coefficients are .64 for career development, .82 for psychosocial support and .75 for role modeling, which are consistent with the reliability coefficients of similar studies (e.g., Scandura & Schriesheim 1994). Prior mentoring research provides acceptable evidence of reliability and preliminary construct validity for these measures (Scandura and Schriesheim 1991; Scandura and Ragins 1993).

First, procedural justice and distributive justice, respectively, are regressed on the three mentoring functions. Only the model for procedural justice is significant ($F = 5.22$; p value = .0026; $N = 72$), and only the psychosocial support function is significant ($t = 2.87$; p value = .0055). Second, the quality of auditor-supervisor relationship is regressed on the three mentoring functions, as well as the two justice variables for control purposes. The full model is significant ($F = 22.39$; $p < .0001$; $N = 72$), and only the psychosocial support function of the three functions

is significant ($t = 2.79$; p value = .0069). Procedural justice is still significant ($t = 5.32$; p value < .0001). Table 6 shows the total regression results.

Insert Table 6 here

DISCUSSION AND DIRECTIONS FOR FUTURE RESEARCH

This study examines mentoring and organizational justice effects on auditor-supervisor relationships, where the supervisor is not the auditor's mentor. Good auditor-supervisor working relationships promote the audit and the firm's success. This study provides a better understanding of how mentoring and organizational justice relate to the auditor-supervisor relationship—examining whether higher quality (i.e., more positive) auditor-supervisor relationships relate to having a mentor or to perceiving higher levels of organizational justice or to a combination of both. The auditor-supervisor relationship of interest is the relationship between the auditor and the auditor's immediate supervisor who is not the auditor's mentor.

This study finds that having a mentor generally increases the quality of relationships between auditors and their non-mentor supervisors, but this direct relationship is mediated by auditors' perceptions of procedural justice. Thus, audit protégés have higher perceptions of procedural justice than audit non-protégés, which, in turn, enhance relationships between auditors and their non-mentor supervisor. Further analysis shows that the psychosocial support function of mentoring is the only mentoring function that is associated with the higher perceptions of procedural justice and higher quality of auditor-supervisor relationships.

These findings extend auditor-supervisor relationships, mentoring and organizational justice research by first showing that having a mentor can improve interpersonal workplace relationships outside the mentor-protégé relationship, specifically subordinate relationships with

non-mentor supervisors. This finding extends the mentor-protégé relationship research to other workplace relationships.

The finding that mentoring's psychosocial support function (which associates with socialization and friendship), results in higher quality work relationships can help firms decide whether to promote informal or formal mentoring programs. Informal programs tend to provide more psychosocial support mentoring than do formal programs, which usually provide more career development mentoring. Mentors closer to the level of the protégé, e.g., peers, tend to provide more psychosocial support than higher-level mentors, e.g., partners.

However, the finding that just having a mentor improves relationships is simplistic, as related research finds that having a mentor increases perceptions of organizational fairness (Siegel et al. 2001). This study extends this research by showing that an auditor's perception of fairness mediates the direct relationship between having a mentor and having positive auditor-supervisor relationships. More positive relationships occur not from mentoring alone but through the perceptions of procedural fairness that good mentoring provides. Audit protégés perceiving more organizational fairness identify their working relationships with immediate supervisors as more satisfying and trustworthy. Thus mentoring programs are a tool to increase perceptions of organizational justice, which will, in turn, produce more satisfied and trustworthy relationships between auditors and supervisors—even those who are not the auditor's mentor.

Limitations of this research include using mediation regression techniques instead of the more stringent path analysis; however, reliable results for path analysis require a very large number of subjects, which this study does not have. We also use self-reported survey data, which derives a method variance that could affect the results; but survey data provides a feasible rich context for examining relationships. Our footnotes acknowledge two survey instrument

deficiencies, which should not materially alter our findings. Future research can correct these limitations.

Future research could enhance and extend this research by examining the effects of mentoring and organizational justice perceptions on other employee relationships such as peer relationships and total engagement team relationships. Since mentoring programs result in some—but not all—auditors becoming audit protégés who must work alongside audit non-protégés, justice perceptions may also impair these types of relationships. Future research should include non-mentor supervisors and non-protégé peers as research subjects to learn how their perceptions of organizational justice affect these unexamined workplace relationships.

The quality of mentoring relationships (i.e., how good/bad is the mentoring relationship) also could be examined to see if “bad” mentoring relationships alter organizational justice perceptions and possibly employee relationships. While formal mentoring programs match auditors and mentors on some criteria, the matching may not lead to “good” mentoring relationships or may not provide psychosocial support mentoring that is directly effective for quality auditor-supervisor relationships.

Future research could also examine mentoring, organizational justice perceptions and auditor-supervisor relationships in a more technological audit environment, where supervisors use computers to review audit workpapers, making them physically unavailable at audit locations. Such technology-enhanced relationships may differ from the traditional face-to-face relationships.

Finally, since higher levels of organizational justice, particularly procedural justice, perceptions relate to more positive auditor-non-mentor supervisor relationships, future research could try to identify non-mentoring tools that influence the perceptions of organizational justice.

Given the importance of good auditor-supervisor relationships on audit effectiveness and efficiency, cost efficient tools that increase the positive relationships between organizational justice perceptions and auditor-non-mentor supervisor relationships are desirable.

Appendix 1

THE SURVEY INSTRUMENT

Please answer the following questions; remember there are no "right" or "wrong" answers; we are interested in your opinions about your work and those you work with. Some questions may seem repetitive. This is so we can assess the properties of our survey measures and is not an attempt to trick you.

Thank you for your participation in this survey.

Section I. A mentor can generally be defined as an influential individual in your work environment who has advanced experience and knowledge and who is committed to providing upward mobility and support to your career. The following questions ask about your mentor(s).

Have you ever had a mentor? _____ Yes _____ No (If you checked "no" and never had a mentor, please skip to PAGE 2, SECTION II).

Do you currently have a mentor: _____ Yes _____ No

Approximately how many mentors have you had during your career? _____.

On average, how long did most of these relationships last? _____ months

Were most of your mentors male or female? _____ Male _____ Female

Was your most current mentoring relationship initiated by:

_____ Mentor _____ Self _____ Both _____ Formal organizational program

Your most current mentor's position (check one):

_____ Immediate Supervisor
_____ Superior within my chain of command
_____ Superior outside my chain of command
_____ Peer
_____ Member of another organization
_____ Other. Please specify:

Was your most current mentor assigned to you? _____ Yes _____ No

Your most current mentor's gender is: _____ Male _____ Female

The length of this mentoring relationship: _____ months

Currently, how much time do you spend with this individual? _____ Hrs/week

Rating Scale: 1 = Very dissatisfied
 2 = Dissatisfied
 3 = Neither dissatisfied or satisfied
 4 = Satisfied
 5 = Very Satisfied

- _____ The chance to be "somebody" in the community
- _____ The way my boss handles his/her employees
- _____ The competence of my supervisor in making decisions
- _____ Being able to do things that don't go against my conscience
- _____ The way my job provides for steady employment
- _____ The chance to do things for other people
- _____ The chance to tell people what to do
- _____ The chance to do something that makes use of my abilities
- _____ The way my company policies are put into practice
- _____ My pay and the amount of work I do
- _____ The chances for advancement on this job
- _____ The freedom to use my own judgment
- _____ The chance to try my own methods of doing the job
- _____ The working conditions
- _____ The way my co-workers get along with each other
- _____ The praise I get for doing a good job
- _____ The feeling of accomplishment I get from doing the job

Section III. Listed below are a series of statements that represent possible feelings that individuals may have about the organization for which they work. With respect to your own feelings about the organization for which you are now working, please indicate the degree of our agreement or disagreement with each of the statements using the following numerical scale:

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree

- _____ I am expecting to put in a great deal of effort beyond that normally expected in order to help this organization.
- _____ I talk up this organization to my friends as a great organization to work for.
- _____ I feel very little loyalty to this organization.
- _____ I would accept almost any type of job assignment in order to keep working for this organization.
- _____ I find that my values and the organization's values are very similar.

1
Strongly Disagree

2
Disagree

3
Neutral

4
Agree

5
Strongly Agree

_____ I am proud to tell others that I am part of this organization.

_____ I could just as well be working for a different organization as long as the type of work were similar.

_____ This organization really inspires the very best in me in the way of job performance.

_____ It would take very little change in my present circumstance for me to leave this organization.

_____ I am extremely glad that I chose this organization to work for, over others I was considering at the time I joined.

_____ There's not too much to be gained by sticking with this organization indefinitely.

_____ Often, I find it difficult to agree with this organization's policies on important matters relating to employees.

_____ I really care about the fate of this organization.

_____ For me, this is the best of all possible organizations for which to work.

_____ Deciding to work for this organization was a definite mistake on my part.

_____ I expect to be promoted in my organization.

_____ To get ahead, I will have to change jobs.

_____ I expect that I will attain a higher level in my organization.

_____ Currently, my career is at a stalling point.

_____ My career has followed a course of steady advancement.

_____ I expect to be promoted at a rate faster than my peers.

_____ I often think about quitting my job.

_____ It will be very costly to quit my present job.

_____ I have looked for another job in the past year.

_____ If I quit my job, I could easily find an acceptable job elsewhere.

_____ There are many good jobs available to me right now.

_____ I really don't have time to look for another job even if I wanted to.

_____ Quitting my job frequently crosses my mind.

_____ I would have to give up a lot if I quit my job.

_____ Looking for another job would be difficult for me.

_____ I don't think I could find another job now if I tried.

1
Strongly Disagree

2
Disagree

3
Neutral

4
Agree

5
Strongly Agree

_____ I will probably leave my job in the next year.

_____ I would not quit my job unless I had first found another job.

_____ What is best for everyone in the company is the major consideration here.

_____ The most important concern is the good of all the people in the company as a whole.

_____ Our major concern is always what is best for the other person.

_____ In this company, people look out for each other's good.

_____ In this company, it is expected that you always do what is right for the customers and public.

_____ The most efficient way is always the right way in this company.

_____ In this company, each person is expected above all to work efficiently.

_____ People are expected to comply with the law and professional standards over and above other considerations.

_____ In this company, the law or ethical code of their profession is the major consideration.

_____ In this company, people are expected to strictly follow legal or professional standards.

_____ In this company, the first consideration is whether a decision violates any law.

_____ It is very important to follow the company's rules and procedures here.

_____ Everyone is expected to stick by company rules and procedures.

_____ Successful people in this company go by the book.

_____ People in this company strictly obey the company policies.

_____ In this company, people protect their own interests above all else.

_____ In this company, people are mostly out for themselves.

_____ There is no room for one's own personal morals or ethics in this company.

_____ People are expected to do anything to further the company's interests, regardless of the consequences.

_____ People here are concerned with the company's interests - to the exclusion of all else.

_____ Work is considered substandard only when it hurts the company's interests.

_____ The major responsibility of people in this company is to control costs.

_____ In this company, people are expected to follow their own personal and moral beliefs.

_____ Each person in this company decides for themselves what is right and wrong.

_____ I can rely on my immediate supervisor to keep the promises he/she makes to me.

_____ Even when my immediate supervisor makes excuses which sound rather unlikely, I am confident that he/she is telling the truth.

_____ I trust my immediate supervisor.

Section V. The following information is for classification purposes only.

What is your age?:

Your sex?: _____ Female _____ Male

How long have you spent doing the type of work you do ?

What is your race/national origin:

What is your highest level of education?

_____ Bachelor _____ Masters _____ Doctorate

What is your marital status?

_____ Single _____ Married _____ Divorced/Separated/Widowed

What is your current employment status?

_____ Full Time _____ Part Time

How many staff levels are above you to the top level of your current department?

How many months has it been since your last promotion?

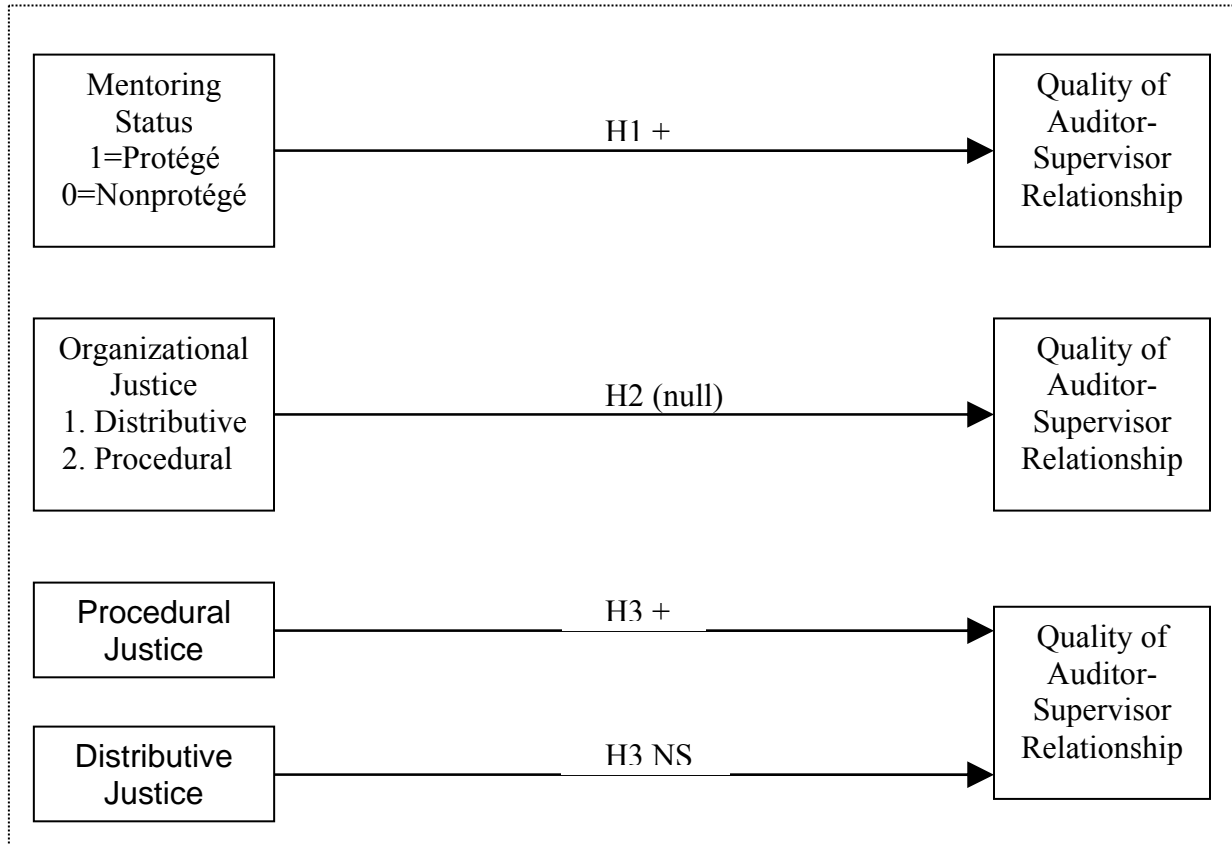
Please list each position you have held, starting with the most recent and working backwards.

Title	Year Started	Year Ended	Employing Organization	Starting Annual Salary	Ending Annual Salary	No. of Persons Supervised	Avg. No. of Hrs worked per Week
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THANK YOU FOR YOUR PARTICIPATION. PLEASE CHECK AGAIN TO BE SURE YOU HAVE ANSWERED ALL OF THE QUESTIONS.

Figure 1

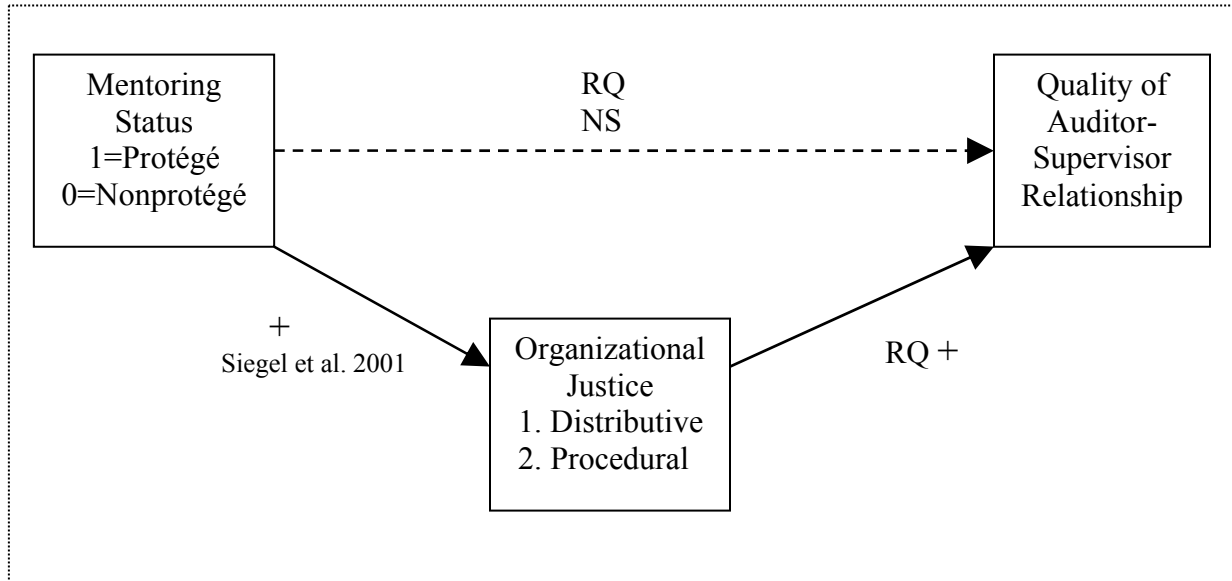
**Model for Mentoring and Organizational Justice Effects
On the Quality of Auditor-Supervisor Relationships
(All Respondents n=110)**



H Hypothesis
+ Positive association
null No direction predicted
NS No significant effect
— Represents direct model relationships for hypotheses

Figure 2

**Model for Mediating Effect of Organizational Justice
On the Mentoring - Quality of Auditor-Supervisor Relationship Association
(All Respondents n=110)**



RQ Research Question

NS No significant effect

+ Positive association

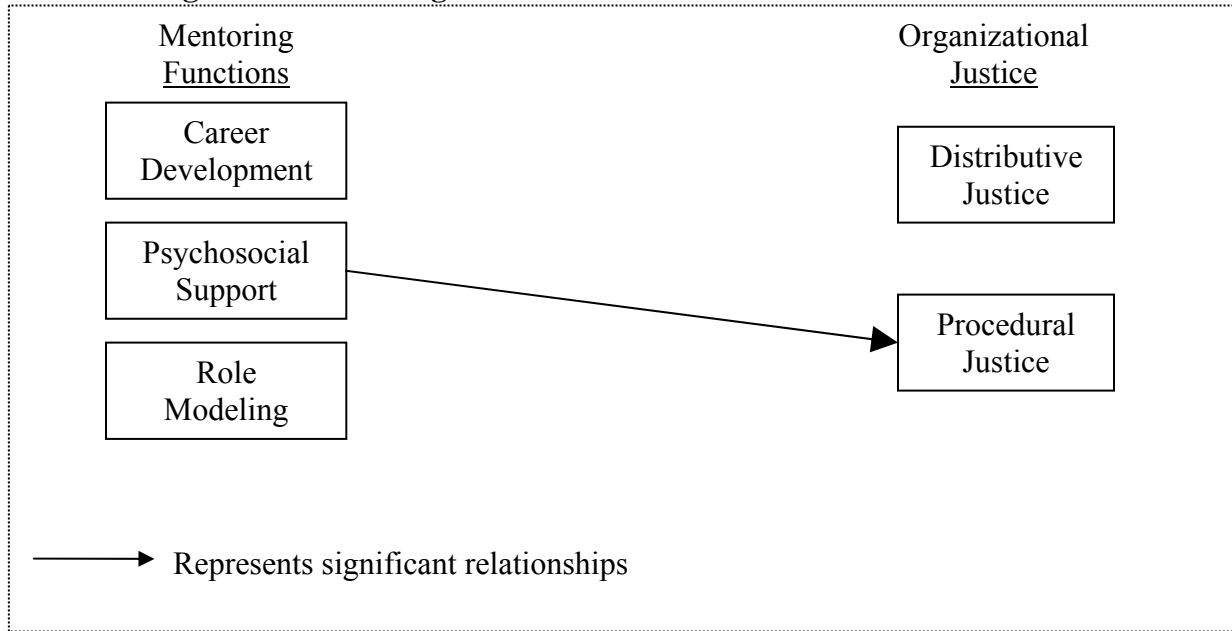
— Represents direct model relationships

---- Represents mediating relationship – the direct effect of mentoring on quality of auditor-supervisor relationship becomes insignificant while path through organizational justice is significant.

Figure 3

**Model for Mentoring Functions Effects on Organizational Justice and
On the Quality of Auditor-Supervisor Relationships
(Respondents with Mentors n=72)**

A. Mentoring Functions on Organizational Justice:



B. Mentoring Functions and Organizational Justice on Auditor-Supervisor Relationship:

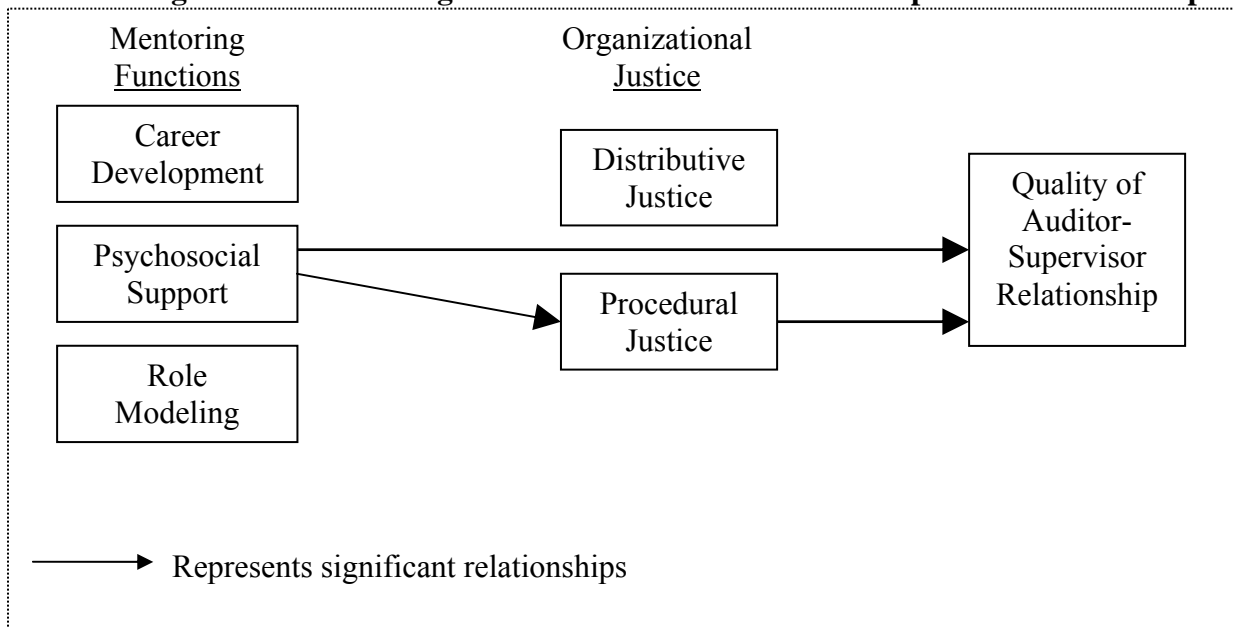


Table 1**SAMPLE DISTRIBUTION OF FIRMS RESPONDENTS WITH MENTORS**

<u>FIRM</u>	<u>LOCATION*</u>	<u>TYPE</u>	<u>N (RESPONSES)</u>	<u>CURRENTLY HAD MENTORS</u>
1	NE	International	4	3
2	NE	International	3	0
3	NE	International	8	5
4	NE	International	8	5
5	NE	International	16	10
6	NE	International	7	5
7	NE	Regional	7	3
8	NE	Local	1	1
9	SE	International	2	1
10	SE	International	5	4
11	SE	Regional	4	4
12	MW	International	7	5
13	MW	International	6	4
14	MW	National	4	3
15	C	International	6	3
16	C	International	3	3
17	C	Regional	4	3
18	C	Regional	1	0
19	C	Local	2	1
20	SW	International	3	2
21	SW	International	4	3
<u>22</u>	SW	International	<u>6</u>	<u>4</u>
TOTAL			111	72

***NE = Northeast; SE = Southeast; MW = Midwest; C = Central; SW = Southwest**

Table 2

BASIC CHARACTERISTICS OF THE SURVEY SAMPLE

Characteristic	Mean	Range
Age	28.9 years	23 – 55 years
Experience in public accounting	5.4 years*	1 – 21 years
	Number of Subjects	Percentage of Subjects
Male	69	63%
Female	41	37
Total subjects	110	
Currently have a mentor	72	66%
Have had a mentor	71	65
Subject's mentor is:		
Superior outside my chain of command	31	44%
Superior inside my chain of command	17	24
Peer member	16	23
Member of another organization	6	8
Other	2	1
Total subjects with a current mentor	72	100%

*76% (84/110) of the subjects have 6 or less years of experience in public accounting.

Table 3

**MEAN AND MEDIAN SCORES FOR
THE QUALITY OF AUDITOR-SUPERVISOR RELATIONSHIPS**

	N	Mean	Median
Protégé	72	3.40	3.48
Non-Protégé	38	2.68	2.52

N = number of subjects

Mean and Median recorded on a 5-point Likert scale, where larger numbers represent more positive relationships.

Test of significant difference in means: $t = 7.97, p = .0001$

Table 4

**REGRESSION ANALYSES OF THE QUALITY OF
AUDITOR-SUPERVISOR RELATIONSHIPS ON
ORGANIZATIONAL JUSTICE**

Regress quality of auditor-supervisor relationship on distributive justice and procedural justice, respectively (H2 and H3):

<u>Relationship</u>	<u>β</u>	<u>R²</u>	<u>Adj. R²</u>	<u>F Value</u>
Intercept	0.54***			
Distributive justice	0.02			
Procedural justice	0.70***			
Total		0.79	0.79	200.12***

Notes: β = Beta values of the standardized regression coefficient

N=110; *** P \leq .001

Distributive and procedural justice are measured on a five-point Likert-type scale where 1 = strongly disagree to 5 = strongly agree

Table 5

**REGRESSION ANALYSES OF THE QUALITY OF
AUDITOR-SUPERVISOR RELATIONSHIPS ON
HAVING A MENTOR AND ORGANIZATIONAL JUSTICE**

Step 1: Regress organizational justice on protégé (same as Siegel et al. 2001)

<u>Distributive justice</u>	<u>β</u>	<u>R^2</u>	<u>Adj. R^2</u>	<u>F Value</u>
Intercept	2.93***			
Protégé	1.23***			
Total		0.44	0.44	87.07***

<u>Procedural justice</u>	<u>β</u>	<u>R^2</u>	<u>Adj. R^2</u>	<u>F Value</u>
Intercept	2.96***			
Protégé	1.05***			
Total		0.45	0.45	90.87***

Step 2: Regress quality of auditor-supervisor relationship on protégé:

<u>Relationship</u>	<u>β</u>	<u>R^2</u>	<u>Adj. R^2</u>	<u>F Value</u>
Intercept	2.64***			
Protégé	0.76***			
Total		0.37	0.36	63.53***

Step 3: Regress quality of auditor-supervisor relationship on protégé and organizational justice:

<u>Relationship</u>	<u>β</u>	<u>R^2</u>	<u>Adj. R^2</u>	<u>F Value</u>
Intercept	0.36			
Protégé	0.40			
Distributive justice	0.01			
Protégé x distributive justice	0.00			
Procedural justice	0.76***			
Protégé x procedural justice	-0.11			
Total		0.79	0.78	79.08***

Notes: β = Beta values of the standardized regression coefficient;

N=110; *** $P \leq .001$

Protégé is dummy coded as having a current mentor = 1, not having a current mentor = 0

Distributive and procedural justice are measured on a five-point Likert-type scale where 1 = strongly disagree to 5 = strongly agree

Table 6

**REGRESSION ANALYSES OF ORGANIZATIONAL JUSTICE
AND THE QUALITY OF
AUDITOR-SUPERVISOR RELATIONSHIPS ON
MENTORING FUNCTIONS**

A. Regress organizational justice on career development, psychosocial support, and role modeling:

<u>Distributive Justice</u>	<u>β</u>	<u>R²</u>	<u>Adj. R²</u>	<u>F Value</u>
Intercept	4.77***			
Career development	-0.35			
Psychosocial support	0.23			
Role modeling	-0.04			
Total		0.06	0.02	1.48

<u>Procedural justice</u>	<u>β</u>	<u>R²</u>	<u>Adj. R²</u>	<u>F Value</u>
Intercept	1.77*			
Career development	0.12			
Psychosocial support	0.35**			
Role modeling	0.09			
Total		0.19	0.15	5.22**

B. Regress quality of auditor-supervisor relationship on career development, psychosocial support, role modeling, distributive justice, and procedural justice:

	<u>β</u>	<u>R²</u>	<u>Adj. R²</u>	<u>F Value</u>
Intercept	0.55			
Career development	0.12			
Psychosocial support	0.21**			
Role modeling	-0.22			
Distributive justice	0.05			
Procedural justice	0.55***			
Total		0.63	0.60	22.39***

Notes: β = Beta values of the standardized regression coefficient; N=72; *P< .05; ** P ≤ .01; *** P ≤ .001

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FOOTNOTES

¹ For example, where one engagement is starting, another is ongoing and a third is finishing.

² Distributive justice relates to fairness perceptions of outcomes received for effort, e.g., promotions and salary increases. Procedural justice relates to fairness perceptions of rules and mechanisms used to allocate resources, e.g., performance evaluations (e.g., Alexander and Ruderman 1987)

³ Procedural and distributive justice are measured broadly as fairness of process (procedural) and fairness of rewards (distributive). Whether supervisor evaluations differ due to differing levels of justice, e.g., different levels of salary resulting in different levels of distributive justice, is left for future research. We thank an anonymous reviewer for this observation.

⁴ The data are a subset of information gathered in a comprehensive survey instrument focused on the study of mentoring and organizational justice. Relevant portions of the survey were used in Siegel et al. (2001).

⁵ Including the seven deleted subjects whose immediate supervisor is their mentor does not change the results.

⁶ The verbal and written instructions to the firm representatives stated that the surveys were to be distributed only to audit personnel in the firm. While the survey instrument does not indicate whether all of the subjects are auditors, we strongly believe they are. We recognize this oversight as a potential limitation to the study's results.

⁷ The survey also asks if the subject ever had a mentor. Table 2 statistics show that an equivalent number of subjects having and not having current mentors. However, 19 of the subjects who had a mentor do not currently have one. The results of the study do not change if subjects who ever had a mentor or subjects having a current mentor are used in the statistical tests.

⁸ We also grouped the firms into 2 groups—international/national and regional/local—to test the relationship between firm membership and having a mentor. Again, we find no statistical relationship (Chi-square = 0.03, *p* value = 0.86; correlation *r* = -0.02, *p* value = 0.87).

⁹ The subjects were asked to complete the survey instrument using their immediate supervisor. As noted previously, subjects could currently be working for more than one supervisor. Since the survey instrument does not address this issue directly, subjects may have aggregated their responses about their immediate supervisors. Since the survey instrument is silent on this issue, we acknowledge this possibility as a limitation of the study. We thank an anonymous reviewer for identifying this possibility.

¹⁰ See Section IV of the survey instrument in Appendix 1 for a complete listing of the items.

¹¹ See Section III of the survey instrument in Appendix 1 for a complete listing of the items.

¹² See Section I of the survey instrument in Appendix 1 for a complete listing of the items.