

EXPLORATORY RESEARCH ON MENTORING IN PUBLIC ACCOUNTING IN RUSSIA

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ABSTRACT

There has been considerable research on mentoring. In part, this research has shown that mentoring benefits both individuals and firms. Research has also shown that barriers to mentoring relationships exist which inhibit formation of mentoring relationships. However, prior mentoring research has been conducted in the United States. Since public accountants work internationally, and countries differ in terms of their values, organizational structures, and work environments, findings on mentoring in the U.S. may not apply to other countries.

This paper reports the results of an exploratory study on mentoring among public accountants in Russia. This study examines the incidence of mentoring, the perceived importance of mentoring, and the perceived barriers to forming mentoring relationships for a small number of Russians working in international accounting firms. A matched sample of public accountants from the United States is used as a comparison group.

Although the Russians indicated that having a mentor is important in career advancement, those surveyed had a much lower incidence of mentoring than has been found in U.S. based studies. The Russians rated most barriers to mentoring similarly to ratings by their U.S. counterparts. The results from this study suggest that public accounting firms in Russia are utilizing mentoring as a tool for training and developing professionals at a low level. It also suggests that Russian professionals may be receptive to mentoring in acquiring the significant new skills and values needed in a market economy.

INTRODUCTION

Mentors may be characterized as higher ranking organizational members who possess significant experience and knowledge and are committed to providing support to a protege's professional career (Collins 1983; Kram 1985; Roche 1979). Such mentor-protége relationships have been found to yield benefits to the protege, the mentor, and the organization. Having a mentor tends to improve the protege's career progress and organizational influence (Fagenson 1989; Kram 1983; Scandura 1992). Mentoring may be professionally rewarding and can enhance the mentor's power within the organization (Dirsmith and Covaleski 1985). Organizations benefit from mentoring because it serves as an important training and development tool (Hunt and Michael 1983; Kram 1985), instills organizational values (Dirsmith and Covaleski 1985) and reduces turnover intentions (Viator and Scandura 1991). Given these benefits, it should not be surprising that prior research has documented that a large majority, but not all, individuals in public accounting have a mentor (Dirsmith and Covaleski 1985; Viator and Scandura 1991).

While prior mentoring research has yielded significant insights, it is important to note that it has been entirely grounded in the United States. However, public accountants work throughout the world and the findings from the United States may not generalize to other countries and cultures. Organizational theorists have contended that individual behavior within organizations is strongly influenced by external forces stemming from the country and its culture (Pfeffer and Salancik 1978). Prior research in accounting has found that managerial accounting systems differ across countries (Frucot and Shearon 1991; Birnberg and Snodgrass 1988). Further, Kram (1985) notes that the initiation and maintenance of mentoring relationships can be facilitated or inhibited by organizational features such as the design of work, performance management systems, and organizational culture. Organizational features of accounting firms operating in Russia and the United States may be substantially different.

The purpose of the current study is to report the results of an exploratory study on mentoring in Russia. In particular, for a relatively small number of Russians working in international accounting firms this study examines the incidence of mentoring, the perceived barriers to mentoring, and whether mentoring is related to key organizational outcomes. Russia represents an interesting country to initially examine the mentoring outside the United States. Russia is a large country whose economy and culture are substantially different from the United States. A new market economy has increasingly taken the place of the previous economic system under communism. The new Russian economy has created a demand for accounting firms. For example, Deloitte & Touche has been operating in Russia since 1991. Recently, Cooley (1997) contends that the key to success in the Russian economy is having the right people, particularly Russians as opposed to expatriate employees. She goes on to state, "The hope is that these Russians will grow in their jobs, learn the trade inside and out, become seasoned managers and spearhead their organizations' strategic planning." Mentoring would appear to be an especially useful training and development tool in Russia.

BACKGROUND AND RESEARCH QUESTIONS

Accountancy in Russia

The move from communism to capitalism has created a significant need for both business and accounting advice for companies entering the Russian market. Accounting firms have acted quickly to fill these needs. Currently, all of the Big Five Accounting Firms along with many other international firms have offices in various cities in Russia, such as Moscow and Vladivostok (Anonymous 1996).

Given the unique needs of a country moving from communism to a market economy, accountants in Russia find themselves providing a more diverse set of services as compared to their counterparts in the United States. According to Carty (1995), CPA firms in Russia provide a combination of both business advice and accounting services. With respect to business advice, firms provide advice both to foreign companies considering entering the Russian market and to Russian firms who wish to attract foreign investors. With respect to accounting services, a major task for CPA firms is to assist businesses with the translation of their accounts into U.S. GAAP. Another important service provided is tax advice. Finally, although audits are not required in Russia, some corporations have audits, particularly those interested in attracting foreign investors.

Human Resources in Russia

Accounting firms in Russia find staff recruitment and training a "challenging" issue, maintaining that it is often difficult to find reliable employees and to train them in the appropriate skills and behavior (Carty 1995). Most international accounting firms staff their offices with a combination of Western and Russian employees. Ernst and Young, for example, reports that approximately 85% of their staff is Russian (Carty 1995). Although most of E&Y's competitors have more expatriates, there is a move to staff Russian offices with more Russian staff. Russians understand the language and the community (Benavides 1997). Further, Russians are willing to work for lower salaries and are more likely to remain in Russia for the long term, compared to expatriates (Cooley 1997).

Russian accountants often lack the technical training needed to work for an international accounting firm (Benavides 1997). To compensate, accounting firms provide their employees with technical training and tutoring (Carty 1995; Cooley 1997). Improvements in education should also bolster the technical skill level of accountants. In 1997, Moscow State University opened the first school of professional accountancy in Russia (Benavides 1997). Presumably, students graduating from this program will have received strong technical training.

Regarding behavioral issues, accounting firms have voiced concerns that employees lack initiative, have difficulty meeting deadlines, and their work is not of sufficient quality (Carty 1995). With respect to issues such as initiative and open communication, Solomakhin and Ekaterinoslavky (1994) note that the key is to replace old behavioral patterns with a new set of values. Firms such as Deloitte and Touche (Cooley 1997) assign a counselor to each of its Russian employees. Although a counselor should be able to help the Russian employee learn a new set of values, Cooley (1997) cautions that time, patience, and respect are needed in order for a two-way communication to evolve.

Mentoring Relationships

A mentoring relationship can be defined as a relationship with someone of a higher position in the firm which helps the career and affects the mobility of the person being mentored, the protege. Research suggests that mentors typically provide three important functions: coaching, social support and role modeling (Viator and Scandura 1991; Schockett and Haring-Hidore 1985). The coaching function generally consists of providing the protege with technical training, providing information on political and cultural matters, helping the protege establish goals, and sponsoring and protecting the protege within the firm. Social support consists of encouraging, counseling and befriending the protege. Finally, in role modeling, the protege learns from observing the mentor.

Research on mentoring relationships in U.S. accounting firms suggests that mentors provide various benefits to the protege and the firm. Dirsmith and Covaleski (1985) suggest that mentors can help their proteges develop technical skills, along with helping them integrate into the firm culture. Street and McKnight's (1996) research suggest that mentoring increases organizational commitment and reduces turnover. Public accountants with mentors report higher intentions to remain in public accounting and higher salary and promotion rates compared to their nonmentored counterparts (Viator and Scandura 1991; Johnson and Scandura 1994). Mentoring relationships appear to be quite common in U.S. public accounting firms. In the Kaplan, Keinath, and Walo (2001) survey, 79% of the respondents reported having a mentor. Similarly, 77% of those surveyed by Viator and Scandura (1991) reported having a mentor, while Viator (1999) reported 90% of their survey had a mentor.

Barriers may exist which inhibit or prevent employees from entering into a mentoring relationship. In a survey of individuals in three research and development organizations, Ragins and Cotton (1991) identified five barriers to mentoring: lack of access to mentors, employees' fear of initiating a relationship, lack of willingness of potential mentors to enter a relationship, fear of disapproval by coworkers and/or supervisors, and fear of misinterpretation of approach as a sexual advance. In a survey of U.S. public accountants, Kaplan et. al. (2001) identified three barriers to mentoring in public accounting: lack of access to mentors, fear of misinterpretation by others, and lack of willingness by potential mentors. They reported that although barriers to mentoring were perceived to be relatively low, employees without a mentor perceived barriers to be higher than employees with a mentor, suggesting that barriers may be inhibiting those without a mentor from forming mentoring relationships. Viator (1999) found similar results in their examination of the barriers from access to mentors and willingness of mentors in large public accounting firms.

Kaplan et al. (2001) also contend that the formation of mentoring relationships may be inhibited if employees perceive the benefits from the relationship to be low. That is, employees may be unwilling to participate in a mentoring relationship when they perceive no value from the relationship. As expected, their results demonstrated that employees who have not participated in a mentoring relationship assessed the importance of mentoring to career advancement as significantly lower than employees who have participated in a mentoring relationship.

Given the considerable differences between the United States and Russia, one cannot infer that the frequency of mentoring, the barriers to mentoring, or the perceived importance of mentoring would be similar in the two countries. The previous discussion on accountancy and human resources in Russia suggests that the functions served by mentors, such as providing assistance in technical training and integrating into the firm culture, would be of critical use in Russia. Hence, one could predict that given the obvious benefits that could be served by mentoring, that mentoring relationships should occur quite frequently in Russia. This would also suggest that employees would perceive substantial benefits from mentoring relationships and that the relationship would be considered important in career advancement. However, since barriers may prevent mentoring relationships from developing, it is also necessary to investigate the perceived barriers to mentoring in Russia. Several factors may inhibit formation of mentoring relationships in Russia. First, as discussed earlier, Russian employees often lack initiative and open communication skills. This lack could inhibit employees from taking an assertive role in initiating a mentoring relationship. This lack could also make potential mentors less willing to engage in a mentoring relationship with these employees. Second, the communist system encouraged collectivism over individualism in its workers. Hence, Russian employees in general have only weak personal claims and ambitions, and often have an unfavorable opinion of workers who are perceived to be "upstarts" or "rapid career makers" (Shkaratan and Galchin 1994). These characteristics suggest that mentoring relationship may be prevented due to employees fearing disapproval by their coworkers or superiors. The previous discussion leads to the following three research questions:

Research Question #1: What is the frequency of mentoring relationships in Russian public accounting firms?

- Research Question #2:** What is the level of perceived barriers to forming mentoring relationships in Russian public accounting firms?
- Research Question #3:** To what extent do Russian public accountants believe that a mentor is important in career advancement?

METHOD

A survey methodology was used in this research. A survey approach is appropriate because this study is exploratory in nature. The focus of this research is to learn of the occurrence of mentoring in Russia and to understand existing perceptions and beliefs held by practicing accountants in Russia regarding barriers to forming mentoring relationships. Since nothing is known about the prevalence of mentoring and obstacles, if any, in forming mentoring relationships in Russia, a survey instrument developed for a study in the U.S. was used so that comparisons could be made between professionals in the two countries. The survey contained a cover letter and questionnaire addressing the individual's background and the individual's career outcomes, followed by a series of questions about mentoring relationships.

Three Big Five firms in St. Petersburg, Russia, agreed to participate in this study. Individuals at the firms distributed and collected the questionnaires when completed. English and Russian versions of the questionnaire were made available. The questions were identical, except for the language. Twenty-one questionnaires were completed, with 20 questionnaires being usable. Of these, four questionnaires were completed by expatriates. For comparisons between Russian and U.S. professionals, the expatriates were not included in the analysis.

Development of Questionnaire

Prior research on mentoring in the U.S. was used in developing the questionnaire. After responding to traditional demographic questions, the survey asked participants whether they have had a mentoring relationship. Specifically, the question asked, "Have you ever been involved in a working relationship with someone of a HIGHER position in your firm, which you believe HELPED YOUR CAREER AND AFFECTED YOUR MOBILITY IN PUBLIC ACCOUNTING (i.e., , A MENTOR)?" Participants responding yes were classified as having had a mentoring relationship while those responding no were classified as not having had a mentoring relationship.

A 23-question instrument on potential barriers to obtaining a mentor was adapted from Ragins and Cotton (1991), and its formation is discussed in Kaplan et. al. (2001). The questionnaire also included a summary question to gauge the respondent's perceived value or importance placed on a mentoring relationship. This question stated, "I don't believe a mentor is important in career advancement." Responses to the 23 questions on perceived barriers to mentoring relationships and the summary question were all made on a seven point Likert-type scale ranging from 1 for "strongly disagree" to 7 for "strongly agree."

Analysis

Each Russian respondent was matched to a U.S. respondent from a recent survey by Kaplan et al. (2001). Their survey was mailed to 2,000 CPAs using an American Institute of Certified Public Accountants (AICPA) membership list. After a second mailing, usable surveys were returned by 242 recipients. Given the membership of the

AICPA, their sample included respondents who were diverse in terms of gender, rank, employer, and geographical location. From this group of respondents, a match was identified for each Russian based upon gender, rank and/or years of experience, and experience with a mentor. In the event that previous experience with a mentor mitigates perceived barriers to mentoring relationships or enhances beliefs about key organizational outcomes, matching on mentoring experience was considered important in the current study.

RESULTS

Table 1 provides descriptive information about the Russian sample. As shown, the respondents have three years or less of experience, with 56% having one year experience. The respondents are predominately female (75%). The first research question addresses the frequency of mentoring relationships in Russian public accounting firms. Of the 16 respondents, only 4 reported having had a mentor. Thus, the rate of mentoring among Russian public accountants is 25%. Males and females are equally likely to have had a mentor, which is similar to that found in U.S. firms.

[Table 1 About Here]

In comparison to results from U. S. samples of accounting professionals, the frequency of mentoring relationships is substantially lower in the Russian sample. As shown in Table 2, Viator and Scandura (1991) reported 77% of their Big Five respondents had mentors, Viator (1999) reported 90% of their large firm respondents had mentors, and Kaplan et al (2001) reported 79% of their respondents for various sized firms had mentors. Perhaps, the low incidence of mentoring relationships may be attributed to the Russian sample being less experienced than those in the U.S. samples. In this regard, Viator and Scandura (1991) report that the frequency of having a mentor is lower in the lower ranks. However, as shown in Table 2, Viator and Scandura (1991) found approximately 60% of their sample of juniors had a mentoring relationship. Thus, the incidence of mentoring among Russian accountants is lower than for U. S. accountants after controlling for experience.

[Table 2 About Here]

The second research question explores the level of perceived barriers to forming mentoring relationships in Russian public accounting firms. Potentially, the low frequency of mentoring relationships might be due to individual or organizational barriers that inhibit mentoring relationships from forming. Respondents' answers to questions on perceived barriers to mentoring were analyzed and compared to responses by the matched sample of U.S. respondents. Table 3 reports the means and standard deviations of responses to the perceived barriers to mentoring questionnaire by Russian and U.S. professionals. Answers were provided using a seven point Likert-type scale, with one indicating "strongly disagree" and 7 indicating "strongly agree." All items were worded such that a 7 indicates a high barrier and a 1 indicates a low or absence of a barrier. As it is shown, barriers to mentoring were perceived to be fairly low, with all but three of the questions receiving less than a mean of 4, the midpoint of the scale. The three barriers with a mean greater than four were as follows: I lack informal opportunities to develop mentoring relationships, I must convince a potential mentor that I am committed to career, and potential mentors lack the time to develop a relationship with me.

[Table 3 About Here]

The responses made by the Russian professionals were compared to those of the matched sample of American professionals. To determine whether the responses between the two groups differed, a t-test was conducted for each question. As shown in Table 3, three questions resulted in significant differences, with the U.S. responses being significantly higher in each case. That is, the U.S. respondents rated these barriers higher than the Russian respondents did. The three barriers with significant differences were as follows: potential mentors are unwilling because of my gender, I have experienced difficulty in obtaining a mentor, and my spouse or significant other would object if my mentor was not my gender. Among the twenty questions where no significant differences were found, it is worth noting that the Russian professionals rated the barrier stronger than the American sample. Overall, the pattern suggests that perceived barriers to mentoring do not appear to be substantially different among Russian professionals than American professionals.

The third research question focused on the extent to which Russian public accountants believe that a mentor is important in career advancement. To address this question, responses to the question concerning the importance of mentoring relationships in career advancement were used. This question is referred to as the importance question. Answers were provided using a seven point Likert-type scale, with one indicating “strongly disagree” and 7 indicating “strongly agree.” Table 4 reports the means and standard deviations of responses to the importance question. As shown, the lowest mean scores occurred among Americans with a mentor and the highest mean scores occurred among Americans without a mentor. This difference is marginally significant ($p = .10$). The mean scores among both groups of Russians fell between the means of Americans with and without mentors. To further examine the responses to the importance question, a two-way Analysis of Variance (ANOVA) was conducted. The independent variables were country (e.g., United States vs. Russia) and experience in a mentoring relationship (e.g., yes vs. no). The results indicated a marginally significant ($p = .10$) interaction between the two independent variables. The pattern of results suggests that among Americans the importance of a mentor for career advancement increases with having a mentor, however this is not the case among the Russian respondents. Overall, however, the results suggest that Russians tend to believe that a mentor can facilitate career advancement.

[Table 4 About Here]

DISCUSSION

The purpose of the current study was to report the results of an exploratory study on mentoring relationships among Russian public accountants. While the professional and academic literature on mentoring relationships among public accountants and other professionals is extensive, the empirical work in this area has been based in the United States. The current study represents an initial effort to examine mentoring relationships among public accountants in Russia, a formerly communist country which is in the process of moving towards a market based economy.

Public accounting firms have a key role to play in Russia’s transformation. However, these firms require personnel with the significant technical skills and values. In an effort to meet their personnel demands, public accounting firms have tended to rely, in

part, on expatriates. However, these firms are also attempting to increase their reliance on Russian employees. Mentoring would appear to be an important training and development tool that could be used to facilitate the success of Russian public accountants. Further, prior research in the United States has demonstrated that the organizational environment of public accounting firms generally supports the formation and development of mentoring relationships. Generally, prior results show that approximately three-quarters of public accountants have had a mentoring relationship.

The results from the current study suggest that the incidence of mentoring relationships is much lower among Russian public accountants. This is an important finding. It suggests that public accounting firms in Russia are utilizing mentoring relationships at a low level. To the extent that this finding is representative of the use of mentoring relationships among Russian public accountants, their training and development is likely to be hampered. Further research is encouraged that examines the incidence of mentoring relationships on a larger sample of Russian public accountants.

The results of the study show that barriers to mentoring do not appear to be particularly high. The importance of this finding is that it tentatively suggests that the low incidence of mentoring relationships is attributable to perceptions that the costs are too high. Of some interest is the finding that concerns over sexual issues stemming from a mentoring relationship may be lower among Russian public accountants. The results also suggest that Russian public accountants recognize that mentoring relationships may be important to career advancement. When viewed in the aggregate, we speculate that the organizational culture may not support or encourage mentoring relationships sufficiently. However, further research is needed using a larger sample to more fully explore the underlying reasons for the relatively low rate of mentoring relationships.

The results from this study should be viewed with caution. A limitation of the study is the sample size. While efforts were made to enlist a larger sample, the study only included the responses of 16 Russian accountants. Given this limitation, we believe the study provides a contribution by initiating international mentoring research. Hopefully, this study will serve to encourage additional international research.

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TABLE 1
Descriptive Information on Participants

	<u>Years of Experience</u>		
	<u>1</u>	<u>2</u>	<u>3</u>
Males	3		1
Females	<u>6</u>	<u>4</u>	<u>2</u>
	9 56%	4 25%	3 19%
	<u>Mentor</u>		
	<u>Yes</u>	<u>No</u>	
Males	1	3	
Females	<u>3</u>	<u>9</u>	
	4 25%	12 75%	

TABLE 2

Summary of Frequency of Mentoring Relationships in Previous
Research in Public Accounting Compared To Russian Sample

Research	Total Sample (N)	Percent With Mentors
<u>United States:</u>		
Viator and Scandura (1991)	All participants (841)	77.4%
	Rank	
	Managers (335)	85.1%
	Seniors (357)	74.6%
	Juniors (149)	59.7%
	Gender	
	Males (558)	78.0%
	Females (283)	76.3%
Viator (1999)	All participants (723)	90.0%
	Rank	
	Senior Managers (287)	92%
	Managers (249)	91%
	Senior Accountants (287)	89%
	Gender	
	Males (325)	91%
	Females (398)	90%
Keinath, and Walo (2001)	All participants (242)	79%
	Gender	
	Males (90)	79%
	Females (152)	79%
<u>Russia:</u>		
Current study	All participants (16)	25%
	Gender	
	Males (4)	25%
	Females (12)	25%

TABLE 3
Means and Standard Deviations of Individual Questions
Measuring Perceived Barriers to Mentoring (N = 16)

Item	Russian Sample		U.S. Sample		
	Mean	SD	Mean	SD	
1.	I lack informal opportunities to develop mentoring relationships.	4.19	1.47	3.44	2.03
2.*	Potential mentors are unwilling to be mentor because of my gender.	1.44	.89	2.50	1.79
3.	Co-workers would be jealous if I entered a mentoring relationship.	2.50	1.46	2.44	1.46
4.	Potential mentors may misconstrue my approach as a sexual advance.	2.31	1.45	2.06	1.18
5.	My organization discourages mentoring relationships.	3.19	1.72	2.50	1.67
6.	A mentoring relationship may result in sexual involvement.	1.40	.63	1.31	.60
7.	I lack visibility in my firm.	3.63	1.75	3.63	1.96
8.	When I have a mentor, I feel dependent on the mentor.	2.75	1.81	2.19	.91
9.	Supervisors would disapprove if I did not choose them to be my mentor.	2.56	1.90	2.47	1.41
10.	Coworkers may misconstrue my approach to a potential mentor as a sexual advance.	2.38	1.26	2.19	1.47
11.*	I have experienced difficulty in obtaining a mentor.	2.00	1.63	3.50	2.13
12.	I lack opportunity to meet potential mentors in my firm.	2.88	1.71	2.81	1.60
13.	I must convince a potential mentor that I am committed to my career.	4.25	1.81	3.25	1.95
14.	Co-workers would disapprove if I entered into a mentoring relationship.	2.56	1.21	2.38	1.20

15.	If a potential mentor of the opposite gender offered me career guidance, I would fear approach as a sexual advance.	1.56	1.09	1.31	0.48
16.	I am uncomfortable taking an assertive role in approaching a potential mentor.	3.31	1.82	2.63	1.45
17.	My age restricts me from obtaining a mentor.	2.25	1.95	2.31	1.82
18.	There is a shortage of potential mentors in my organization.	3.25	2.24	3.81	2.26
19.	Potential mentors are unwilling to develop a mentoring relationship with me.	3.06	1.95	3.06	2.05
20.*	My spouse or significant other would object if my mentor was not my gender.	1.38	.50	2.56	2.28
21.	I am afraid of being rejected by a potential mentor.	1.94	1.18	2.25	1.29
22.	Potential mentors lack the time to develop a relationship with me.	4.38	1.50	4.06	2.17
23.	Office gossip would result if I am in a mentoring relationship with someone of the opposite gender.	2.63	1.67	2.75	1.81

Significant at $p \leq .05$

TABLE 4
Means and Standard Deviations of Perceived Importance of
Mentoring Relationships

Question:
I do not believe a mentor is important in career advancement.

Panel A:

	With Mentor			Without Mentor		
	<u>N</u>	<u>Mean</u>	<u>SD</u>	<u>N</u>	<u>Mean</u>	<u>SD</u>
Russians	4	2.75	1.71	12	2.08	1.93
U.S.*	4	1.25	.50	12	3.33	2.31

No significant difference between groups for each country.

Panel B:

Analysis of Variance with question as dependent variable

Independent Variables	F	Significance
Mentor	.773	.39
Country	.024	.88
Mentor X Country	2.912	.10*

*Marginally significant at p=.10.

Based on a seven point Likert-type scale ranging from 1, “strongly disagree,” to 7, “strongly agree.”