Université de Montréal

The Effects of Mentoring on the Emotional Exhaustion and Propensity to Quit of Female Accountants

par

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The Effects of Mentoring on the Emotional Exhaustion and Propensity to Quit of Female Chartered Accountants

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SOMMAIRE

Ce mémoire de maîtrise s’inscrit dans le prolongement de la recherche d’un groupe de recherche de l’Université de Montréal sur la pression et la santé au travail. Les données nécessaires à la réalisation de l’étude ont été recueillies au moyen d’un questionnaire comportant des échelles de plusieurs points. De la population initiale des femmes comptables, un total de 360 comptables ont été choisies à partir de huit (8) firmes publiques dans la Ville de Montréal. Un total de 360 questionnaires ont été distribués, et un total de 153 questionnaires ont été retournés. De ceux-ci, 26 ont été éliminés pour un taux de réponse de 35%. Le questionnaire inclut les variables suivantes: (1) l’histoire familiale; (2) les fourchettes salariales; (3) la culture et la langue maternelle; (4) l’épuisement émotionnel; (5) l’ambiguïté du rôle; (6) les demandes et pressions au travail; (7) la satisfaction retirée de la rémunération; (8) le soutien social; (9) les intentions de rester et la propension à quitter; (10) et les fonctions de "mentoring". Les résultats des questionnaires ont été analysés en utilisant le SPSS-PC. La corrélation simple et la régression multiple (enter) ont été utilisées pour examiner les relations entre les facteurs de pression au travail, les facteurs démographiques des individus, l’épuisement émotionnel et la propension à quitter. En plus, nous avons utilisé une analyse de la variance (Oneway) pour vérifier s’il y avait une différence entre
ces variables avec la présence d'un mentor. Les techniques statistiques bivariées et multivariées employées par l'auteur ont permis d'identifier les variables reliées à l'épuisement émotionnel (en respectant les principaux éléments de l'épuisement de Maslach (1982)), et à la propension à quitter.

Cette recherche se concentre sur les difficultés rencontrées par les femmes quand elles veulent progresser dans le monde de la comptabilité. Parallèlement, la recherche examine l'épuisement émotionnel et la propension à quitter leur travail. L'analyse des variables de pression de travail a été faite en prenant en compte une multitude d'interactions entre les individus, le milieu environnant et le stress organisationnel. Donc, cette recherche reconnaît le fait que la pression occupationnelle doit être analysée en utilisant une approche multivariée.

Premièrement, la perspective que nous avons choisie consiste à identifier les variables pertinentes à l'épuisement émotionnel et à la propension des femmes comptables de quitter leur emploi. Dans un deuxième temps, nous avons tenté d'identifier les similarités et les différences de l'épuisement émotionnel; la propension à quitter entre les femmes comptables qui ont (ou avaient) un mentor et celles qui n'en ont pas (ou n'en avaient pas); l'effet du processus de "mentoring" sur les niveaux de l'épuisement émotionnel et la propension à quitter.
Notre étude fournit des éléments de réponse à deux (2) hypothèses de recherche qui sont:

1. L’épuisement émotionnel et la propension à quitter ont les mêmes variables prédictrices.

2. Le niveau de l’épuisement émotionnel et le niveau de propension à quitter seraient diminués si la comptable maintient des relations avec un mentor.

Les résultats de l’analyse de corrélation, et ceux de l’analyse de variance pour l’épuisement émotionnel et la propension à quitter, sont confondus en termes de stabilité avec les résultats des études présentées dans la revue de la littérature. L’épuisement émotionnel et la propension à quitter ont des variables prédictrices très semblables.

La relation entre la propension à quitter et l’épuisement émotionnel, et le rôle de "mentoring" comme une façon de faire face à la pression n’a pas été clarifié. Les résultats de l’étude sur le "mentoring", en termes d’effets sur le stress, n’ont pas révélé d’impacts majeurs pour les femmes comptables. En effet, dans certains cas, le "mentoring" a causé un certain niveau de propension à quitter. Ces résultats pourraient s’expliquer par le fait que la plupart des firmes de comptabilité n’utilisent pas le processus de "mentoring" comme il faut. Une explication peut être que le "mentoring" est utilisé comme un processus servant non pas le développement de carrières mais à des fins reliés à l’augmentation de la productivité. Une autre explication peut être que la plupart des mentors dans l’étude sont des hommes. Alors,
quand on tient compte du fait que la plupart des relations entre
les hommes et les femmes suscitent beaucoup de difficultés dans la
littérature, il n’est pas surprenant que dans plusieurs des cas, le
"mentoring" puisse causer un certain niveau de pression.

Malgré ces résultats négatifs, cette étude a démontré la
façon avec laquelle les femmes font face à la pression dans des
circonstances différentes, et comment les relations de "mentoring"
 affectent leurs stratégies en cette matière. Une de nos
conclusions majeures est que le "mentoring" soit un véhicule
instrumental pour gérer la pression. Mais, pour que les femmes
puissent prendre avantage de ce processus, les firmes de
comptabilité doivent établir des conditions de travail permettant
aux femmes présentes dans les postes élevés de la hiérarchie
d’accepter un rôle de mentor pour le bénéfice des autres femmes
protégées de leurs organisations.

Il est nécessaire de spécifier que l’objet de cette étude
a plutôt été descriptif que prédictif. Malgré ces limites, l’étude
peut être utile et la nature compréhensive de cette recherche
constitue une solide base pour les recherches futures.
CHAPTER 1

INTRODUCTION

ABSTRACT

This research focuses on the difficulties women encounter in the male-dominated world of public accounting while examining the stress related effects of emotional exhaustion and propensity to quit. The study of variables pertaining to emotional exhaustion and propensity to quit takes place under a multitude of interactions among individual, environmental and organizational stressors. Thus, this study recognizes the fact that emotional exhaustion and propensity to quit must be thought of using a conceptually multivariate approach. In addition, the mentoring relationship mechanism is analyzed as a moderator of these variables.

1. INTRODUCTION

Over the past two decades, women have become a large and growing segment of the working population. Of the total workforce in Canada, about 45% are women (Statistics Canada, 1991). Furthermore, more women are moving out of typically "female" jobs and into non-traditional fields such as law, management and accounting. However, women remain drastically under represented in these type jobs, especially at the higher levels.
It has become increasingly important to inquire into the factors related to stress (emotional exhaustion), and turnover rates for female chartered accountants. There are several reasons for this; first, since increasing numbers of women are becoming accountants where men used to predominate, it is important to examine any phenomenon that sheds light on their functioning. Knowledge resulting from research on women accountants will have applied relevance given that increasing numbers of women are entering the accounting sphere. Second, the literature, until recently, has tended to be primarily male-based, thus limiting generalization to women. Although Roche (1979) had performed a study on successful male executives and their mentors, research solely on women as proteges with male or female mentors is relatively recent. Thirdly, research on stress and burnout will enlarge the theoretical and empirical knowledge base in the stress and burnout area which has tended too often to be restricted to males. Finally, the results of research on stress for women professionals will also contribute to the growing literature, both empirical and theoretical, dealing with the psychology of women and its relationship to structural factors (Greenglass, 1990).

With this in mind, the topic of this study will concentrate on the problems of emotional exhaustion and propensity to quit for the female protégé accountant, and if accounting firms can use mentoring programs to alleviate the negative outcomes of professional stress.
1.1. **RATIONALE**

Because little research has been done in this area, this study is significant for the following reasons:

(1) It provides greater knowledge on the topic of mentoring for female professionals in male-dominated occupations;

(2) It provides recent answers to some important questions concerning mentoring, emotional exhaustion and propensity to quit.

1.2. **STATEMENT OF THE PROBLEM**

What are the main causes or predictors of emotional exhaustion and propensity to quit for female accountants, and how does a mentor-protege relationship affect the level of emotional exhaustion and propensity to quit for this population?

1.3. **PURPOSE OF THE STUDY**

The purpose of the study was to:

(1) Identify the individual and organizational factors that contribute to emotional exhaustion and propensity to quit for female chartered accountants.

(2) Determine if mentor-protege relationships have any effect on the level of emotional exhaustion and propensity to quit of female protege accountants.
1.4. LIMITATIONS

This study is limited to female chartered accountants employed in public accounting firms in the city of Montreal who agreed to answer a short questionnaire.

1.5. SURVEY and SAMPLE

The sample for this study was drawn from a population of female chartered accountants working in public accounting firms in Montreal, Quebec. As with the Jeruchim and Shapiro study (1992), the sample for this study was not drawn using statistical (random) sampling methods. In fact, due to the specificity of the sample, it was difficult to randomly select individual accountants. However, it was possible to select the firms on a random basis.

The survey was administered in the form of a written questionnaire. The questions included items of (1) Family background; (2) Salary range; (3) Cultural and language backgrounds; (4) Marital status; (5) Emotional Exhaustion; (6) Role ambiguity; (7) Job demands; (8) Pay satisfaction; (9) Social support; (10) Intentions to stay or leave the firm; (11) Workload unpredictability; and (12) Mentoring functions.

There are many reasons to study occupational stress. The negative effects of stress such as emotional exhaustion and propensity (intentions) to quit amongst employees, have a great potential for harm to the productivity and efficiency of employees
in a firm. These negative effects, in turn, can lead to large costs to CA firms and to their clients. Thus, research which attempts to find ways to decrease the amount of emotional exhaustion and propensity to quit is of economic significance to firms and to their clients. Therefore, stress has become a major concern for many human resources specialists. Much has been studied on the causes and effects of stress from a psychological point of view, but from a human resources perspective, there have been few studies on the potential organizational alleviators of stress.

Many researchers are now beginning to realize the multidimensional nature of the stress problem in organizations. In other words, there are several factors, other than strictly organizational factors, which must be considered such as cultural variables (i.e.: language, gender, and other non-work aspects of life). According to Howard (cited in Burke 1984), the main reason behind the need for a multi-dimensional approach to organizational stress is the very simple proposition that the development of stress reactions or symptoms in an individual is a reaction to both internal needs and external conditions. These aspects combined will give us a clearer picture of the consequences of stress related symptoms (i.e.: emotional exhaustion and propensity to quit).

In particular, it is necessary to study this problem for women due to the recent enormous growth of women aspiring to professional accounting careers. While women may face many of
the same stressors as men, they may also face additional stressors which are particular to their gender. Cultural and language differences are also worth analysing in order to see if there are any differences in the reactions to stress according to cultural background. Therefore, the identification of these specific stressors, and the possibility of social support mechanisms (specifically mentoring relationships), in reducing the negative effects of stress for women of different backgrounds will be examined.

Mentoring relationships at work have been studied as a social support mechanism used in the development of managerial careers. By the late 1970’s, when the notion that "mentors" might be of strategic importance in conducting careers, women had become more alert to the fact that the mentoring process was a legitimate part of attaining success. In addition, these relationships can be considered as an important vehicle for managing and alleviating stress. However, since the majority of existing research has only studied mentoring relationships between men and their effects on career development, existing data is insufficient to draw any satisfactory conclusions on the role of mentoring and its effects on alleviating stress for women professionals. Therefore, it shall be interesting to see if mentoring relationships will have a moderating effect on the emotional exhaustion and propensity to quit of these women.
1.6 OBJECTIVES OF THE STUDY

The present study attempts to identify both the organizational and individual (socio-demographic) variables which are considered to be the main predictors of professional stress. In addition, this study will attempt to identify if mentoring relationships have any affect on these predictor variables of emotional exhaustion and propensity to quit. It is hoped that the conclusions of this research will contribute to clarify the controversy of the possible causes of stress for the female accountant. To our knowledge, there exists little research studied in a multivariate fashion that deals with these problems. Therefore, the objectives of this study can be summarized as follows:

1- To identify which organizational variables are the primary predictors of professional stress for female chartered accountants;

2- To identify which individual (socio-demographic) variables are the primary predictors of professional stress for female chartered accountants;

3- To identify if mentoring relationships can moderate the relationships between the stress variables (identified in 1 and 2 above) and emotional exhaustion and propensity to quit.
In other words, this paper will try to elaborate on a multivariate model of the professional stress phenomenon for female chartered accountants. In addition, it will try to respond to the following questions:

1. For this population, what are the main individual and/or organizational predictors of emotional exhaustion and propensity to quit?

2. Do mentoring relationships have any moderating effects on the levels of emotional exhaustion and propensity to quit?

The second chapter consists of a literature review on the topic of professional stress and burnout (emotional exhaustion and propensity to quit) for female accountants, as well as a presentation of a social support mechanism (mentoring) as a possible modifier of these stress related symptoms.

The third chapter describes the theoretical context derived from the literature review in the second chapter. It presents the different definitions, as well as our conceptual variables. It also presents our main hypothesis for this thesis as well as the secondary hypotheses that follow.

The fourth chapter presents the principal statistical results obtained: first, the bivariate analysis is presented. Second, the multivariate regression analysis allows us to test the hypothesis that mentoring may be used as a modifier of emotional exhaustion and propensity to quit.
The fifth chapter discusses and interprets the results while recapitulating and comparing them to the literature.

Chapter 6 reviews the main objectives of the thesis, as well as the results obtained. In addition, further limitations and suggestions for future research have been identified.
CHAPTER 2

LITERATURE REVIEW

The goal of this chapter is to review the pertinent literature related to this study. The first section reviews studies relevant to the understanding of the concepts of stress and burnout related symptoms (emotional exhaustion and propensity to quit). Section two focuses on the studies related to female accountants and their stress experience. The third section reviews the literature on how social support and mentoring may be used to moderate various levels of emotional exhaustion and propensity to quit.

There are several terms which must be defined for the study of emotional exhaustion and propensity to quit and the effects of mentoring on the stress symptoms of women professionals. Firstly, the terms "emotional exhaustion" and "propensity to quit", and their causes and effects on women accountants, must be defined. Secondly, a review of the literature may demonstrate the positive functions of "mentoring" and the possibility that it could moderate the effects of occupational female stress (emotional exhaustion and propensity to quit).

2.1. DEFINITIONS OF OCCUPATIONAL STRESS, BURNOUT AND EMOTIONAL EXHAUSTION

Emotional exhaustion is a term derived from the literature on burnout. Existing literature provides several
definitions of burnout of which emotional exhaustion plays a large part. According to Freudenberger and North (1985), "burnout is a wearing down and wearing out of energy. It is an exhaustion born of excessive demands which may be self-imposed or externally imposed by families, jobs, friends or society, which deplete one’s energy, coping mechanisms, and internal resources" (p.9). Freudenberger continues by saying that "burnout" is a reaction to job related stress that varies in nature with the intensity and duration of the stress itself. Put another way, burning out is a process of progressive emotional deterioration (Klarreich, 1988). Cherniss (1980, p.18), defines burnout as "a process in which a previously committed organizational member disengages from his or her work in response to stress and strain experienced on the job". Maslach (1982), defines burnout as "a syndrome consisting of the symptoms of emotional exhaustion, depersonalization, and reduced personal accomplishment". According to Cavanaugh (cited in Modic 1989 p.29), "any work that includes significant and continuing amounts of frustration, conflict and pressure without proper psychological refuelling and lubrication can be instrumental in causing burnout".

The dimension on which there is most agreement throughout the literature is emotional exhaustion (Dolan and Renaud; 1992). Individuals who are emotionally exhausted see themselves as operating beyond comfortable coping limits, and as approaching the end of the rope. Although sometimes this exhaustion is a physical one, more often a psychological or emotional exhaustion
is described as central to burnout (Jackson, Schwab and Schuler; 1986).

"Emotional exhaustion primarily involves feelings of helplessness, hopelessness, and being trapped. In extreme cases, these feelings can lead to emotional breakdown" (Modic, p.30).

"Use of the word exhaustion reflects an important underlying assumption of burnout researchers, namely that the burnout syndrome is most relevant for job holders whose work is very involving. Exhaustion presumes prior states of high arousal, in contrast to tedium, which might be experienced by job holders whose work is monotonous or boring" (Jackson, Schwab and Schuler; 1986. p.630).

Klarreich (1988), stated that women, more than men, seem to be suffering from burnout. The notion of burnout has come to be associated with those women who are high achievers in the professional world. Thus, women suffering from burnout are personal strivers and achievers with high expectations of themselves.

Maslach (1982), stated that women tend to experience more emotional exhaustion, and to experience it more intensely than men. Freudenerberger and North (1985), noted that many women become so inured to the stress and pressure endemic to their lives and roles, the feeling of exhaustion is construed as normal living.

"Women burn out when they become seriously overstressed and deny their exhaustion. Since most women burnouts pride themselves on their endurance, they rarely own up to inner exhaustion until they become physically ill. It is only when the feeling of burnout becomes a perceptual certainty, that women usually will seek assistance, guidance and real solutions" (Freudenerberger and North, 1985; p.18).
However, Hooks (1992), stated that job created stress is not gender-specific, but culturally imposed role expectations may make it more problematic for high performing females than high performing males.

The majority of existing literature on the burnout phenomenon has mainly dealt with the helping/caring professions (ie: nursing, medicine, social work, psychology, dentistry), (Skidmore, Thackeray and Farley, 1991; Dolan and Renaud, 1992). It is interesting to note that the majority of previous definitions were elaborated following research of these different professions. However, burnout is now beginning to be studied in other professions such as law, management and accounting (Renaud, 1991; Dolan and Renaud, 1992; Brostoff, 1988; Campbell, Sheridan and Campbell, 1988; Chusmir and Franks, 1988; Collins and Killough, 1989; Greenglass, 1991; Piccoli, Emig and Hiltebeitel, 1989).

There is evidence to support that burnout is negatively correlated with satisfaction from work, life, and oneself, and positively correlated with turnover, tardiness and intention to leave a job (Pines, in Paine, 1982).

(2.2) **CAUSES AND EFFECTS OF OCCUPATIONAL STRESS AND BURNOUT**

In order to fully understand the sources of stress on female accountants, it is important to identify all of the environmental and individual causes of stress. In particular, it will be necessary to highlight the influence of both organizational
and extraorganizational factors of the individual at work. This multidimensional approach acknowledges that stress at work can also affect an individual in her home and social environment and vice versa. Thus, when isolating the sources and effects of stress in a specific occupational group (ie: women accountants), one also has to be aware of the importance of extra-organizational sources of stress which can affect behaviour, performance and the mental/physical health of an individual at work.

According to Maslach (1982), the burnout syndrome appears to be a response to chronic, daily stress (rather than occasional crisis).

"Many different job settings that are burnout-prone have one thing in common - overload. Whether it be emotional or physical, the burden that exceeds the person's ability to handle it is the epitome of what we mean by stress. Too much information is pouring in, too many demands are being made, and it is all occurring too fast for the person to keep up with it" (Maslach 1982, p.38).

The term "burnout" has been extended to include not only all forms of work stress but also to non-work spheres of life. With this in mind, Dolan and Renaud (1992), stated that occupational stress is the result of a combination of the work environment (measured by the amount of work demands and pressures) and individual differences (such as culture and gender). They found that in relative terms, the highest significant correlations amongst all burnout variables, are those associated with emotional exhaustion. According to their study, 3 situational variables:
responsibility \( r = 0.53 \), work load \( r = 0.51 \), and ambiguities regarding competencies \( r = 0.43 \) all have correlations surpassing \( r = 0.40 \) for the managerial population.

Some medical research finds that stress can be productive to a point, but beyond that point it can be disastrous. This overload of stress, according to Freudenberger and North (1985), produces a cranky, irritable and burnt-out person. Freudenberger suggests that burned-out individuals become exhausted, invest greater effort with increasingly diminished results, and ultimately become dysfunctional. These authors continue to define burnout by identifying 12 stages on a burnout symptom cycle. These include: the compulsion to prove, intensity, subtle deprivations, dismissal of conflict and needs, distortion of values, heightened denial, disengagement, observable behavioral changes, depersonalization, emptiness, depression, and total burnout exhaustion.

In sum, for organizations and for society as a whole, professional stress and burnout represents an important loss in human capital. In addition, the recognition of burnout as a professional illness by the different Health and Safety Commissions constitutes an economic gain for workers and their bosses. Worker associations have begun to recognize that this illness may be caused by situational variables of the job, the tasks of a job or the global aspect of the job. On the other hand, employers have inquired into finding out why, under the same working conditions, certain workers will attain professional burnout while others will
resist it. In this regard, they are looking to see if professional burnout is dependent on individual variables of personality or of socio-demographic variables (Renaud 1991, p.11).

Therefore, the point of this debate is to find out if professional stress and burnout is principally caused by situational variables tied to the job, or by individual variables tied to socio-demographics and-or mentoring relationships. In this respect, this research will be most pertinent.

2.3. **STRESS AND BURNOUT IN ACCOUNTING**

The accounting profession is stressful by nature. While some stress is normal and keeps us alert, excessive stress, leading to burnout can have negative consequences for both individuals and organizations. In an accountant, burnout leads to emotional exhaustion and depression. In a firm, burnout leads to absenteeism, intentions to leave one’s job and turnover (Maslach and Jackson, 1981; & Collins and Killough, 1989).

The main sources of work dissatisfaction and burnout among individual accountants are long working hours, dissatisfaction with the amount of supervisory feedback, and demanding deadlines (Gaertner, Hemmeter and Pitman, 1987). The accountant may work an average of 59 hours per week during tax season (which lasts an average of 16 weeks). In addition, there is a conflict between work and family stemming from a lack of sufficient time for leisure and family activities (Collins and Killough, 1989; Carcello, et al., 1991).
2.4. WOMEN AND THE ACCOUNTING PROFESSION

The most notable recent change in the accounting profession has been the emergence of women to positions of prominence. As late as 1977, women constituted approximately 24% of new hires by public accounting firms. Between 1981 and 1986, women represented 50.1% of the growth in all those the Census of Canada classified as accountants and auditors; in 1986, 47% of accountants and auditors between the ages of 25 and 34 were female (Chambers and Cullen, 1991). Today, women make up approximately 43% of chartered accountants in the United States (Gaertner, Hemmeter, and Pitman, 1987), and between 50-60% in Quebec (Scwhartz, 1992). In a study by Hooks and Cheramy (1988), there were 157 women partners working in public accounting firms in the U.S in 1986, which is more than a 125% increase from 69 in 1983.

Despite the development over the past two decades, the reality is that women occupy approximately 22% of all public accounting positions in Montreal (Schwartz, 1992). As a minority group subject to male dominated policy making, female accountants are exposed to even greater levels of work stress compared to their male counterparts thus creating conditions for increased pressure to leave the profession. Studies of turnover in professions such as accounting express concern that the rate for women is higher than for men (Pillsbury, Capozzoli and Ciampa, 1989).
2.4.1. **SALARIES AND THE ACCOUNTING PROFESSION**

A complicating factor is the accounting firm's salary range. It is both below market levels and compressed at the supervisor and manager level. In 1990, for example, the average starting salary for University of Alberta Bachelor of Commerce graduates, specializing in accounting, was $21,085, compared to $27,180 for all other graduates. This wage varies slightly from firm to firm; instead, the effectiveness of training is stressed (Chambers and Cullen, 1991. P.14). The message is that the training employees receive continues to be general, yet their own experience and activities suggest it is specific. Frustration and a sense of being exploited can result. The problem may be particularly acute for women, whose long term benefits from an investment in general training may be truncated. "A wage below market level, reinforced by an inflexible work environment, can induce accelerated turnover which may lead to a productivity loss for the organization" (Chambers and Cullen, 1991. p.18).

2.4.2 **STAGES OF AN ACCOUNTING CAREER**

The labour market in the accounting profession consists of three chronological stages:

1. the first two years after point of entry with an undergraduate degree, during which the candidate is articling and securing certification;

2. the second stage, which may last for approximately ten years, when the advancement ladder is first supervisor and then manager;

3. the partnership stage.
For the remainder of this paper, there will only be two categories of positions in the firm - management and non-management positions.

2.5. **SOURCES OF STRESS FOR THE PROFESSIONAL WOMAN**

With more women entering male dominated jobs, in most Western countries, many researchers have decided that this was an area that required further investigation in order that the pressure, problems and stress outcomes of an accounting position be recognized and tackled. While more women are entering accounting firms, as a minority group subject to male dominated policy making, research findings are indicating that female accountants are subject to a greater number of work-related pressures compared to their male counterparts (Currier, 1985 p.11). (See discussion section 2.5.2, p.22).

According to Dolan and Renaud (1992), psychological literature on occupational stress and burnout has focused on several categories of job and organizational stressors. Among these are role problems (conflicts and ambiguities); job content demands (workload and responsibility); work organization (lack of communication and/or commitment); and professional perspectives (career ambiguities and skill under-utilization).

According to Chusmir and Franks (1988), women face the same forms of stress as their male counterparts, however they may also face additional stressors as a result of their sex. These
stressors are often categorized under the "extraorganizational demands" label, and frequently not examined.

Nelson and Quick (1985), attempted to integrate the literature on women and the literature on managerial and professional stress in order to determine unique stressors affecting managerial and professional women. Their review indicated that women are affected by stressors that are common to all individuals as well as those that are unique to them. They pointed to extraorganizational stressors that affect women and the sparsity of empirical research examining the psychological or behavioral effects of these demands on managerial and professional women (Brostoff 1988, p.32).

(2.5.1) COMMON STRESSORS

Nelson and Quick (1985) classified stressors faced by both men and women as role demands; job demands; Poor or negative working conditions; Lack of recognition; and extraorganizational demands.

(2.5.1.1) Role Demands - Role stressors have been identified as role conflict and ambiguity, responsibility for people, and role overload.

(2.5.1.1.1) Role conflict occurs when various members of a role set hold different expectations towards the focal person. The term "role set" designates the total complement of role relationships in which a person becomes involved by virtue of
occupying a particular social position. "At any time the members of the set may impose pressures on the focal person toward different kinds of behaviour. When this happens, these role pressures give rise to role forces within the person and psychological conflict is experienced" (Currier 1985, p.18).

(2.5.1.1.2) **Role ambiguity** is a direct function of the discrepancy between the information available to the person and that which is required for adequate performance of his role. In reality, it is the difference between the person's actual state of knowledge and that which would provide adequate satisfactor of their personal needs and values (Currier, 1985; Quick, Bhagat, Dalton and Quick, 1987).

The results of both role conflict and role ambiguity are increased emotional exhaustion and job dissatisfaction.

(2.5.1.2) **Job Demands** (Role or work overload) - It is a condition in which the individual is faced with a set of obligations which, taken as a set, requires the person to do more than is possible in the time available. It is neither a function of the person or a characteristic of the environment, rather it refers to the interaction between the two. As previously indicated, the accounting profession is stressful by nature. Accountants are especially vulnerable to work overload, both in qualitative (work is too difficult) and quantitative (too much to do) terms. Exhaustion increases with unresolved strain resulting from these high job demands.
(2.5.1.3) **Poor/negative working conditions** - The physical setting in which work takes place also may increase one's experience of stress. The kinds of stressful factors that may be found in accounting firms are poor communication; long and inconvenient working hours; restrictions on behaviour; and office politics (Quick, Dalton, Bhagat and Quick, 1987).

(2.5.1.4) **Lack of recognition** - Poor relationships with supervisors and peers at work can be stressful, and mistrust of a supervisor's intentions can lead to role ambiguity and low job satisfaction (Quick, Bhagat, Dalton and Quick, 1987).

(2.5.1.5) **Extraorganizational demands** - Family and financial responsibilities may take its toll on one's daily life. Too much pressure to maintain stability within the family unit may cause stress and burnout.

(2.5.1.6) **If work can have a negative impact on life outside of work** - This variable attempts to identify if certain work characteristics, such as the quality of work and the quantity of work, have a negative impact on one's quality of life outside of work.

### 2.5.2. UNIQUE STRESSORS

In addition to the common stressors, women face additional cultural problems that lead to job stress. The main sources of stress that are unique for professional women, according to Nelson and Quick (1985), are discrimination; stereotyping; the
family/work interface; and social isolation.

(2.5.2.1) **Discrimination** - The main cultural factor affecting women is the very real and continuing domination by men who are hostile towards women's aspirations. This often leads to discriminatory remarks and treatment which can lead to burnout.

(2.5.2.2) **Stereotyping** - Sex-role stereotyping affects both men and women, but it has a greater impact on women moving into predominantly male occupations. According to Nelson and Quick (1985), women do not rely on themselves as a source of self-esteem; they look to peers, superiors, and friends for praise and admiration. Male accountants often feel that females are socialized for intimacy, unlike their male counterparts, and feel uncomfortable in situations requiring competition, leadership and performance.

(2.5.2.3) **Marriage/Work Interface** - The third stressor particular to women is the need to balance career and family. According to Hooks and Cheramy (1988), 59% of female accounting partners are associated with children in some way. However, in patriarchal firms, family issues are expected to come second in terms of priorities. But, due to our societal values, and cultural norms, women feel that it is their duty to rear children. Therefore, women must often take the role of "superwoman" to show the organization that she can handle both roles well. The result of these female stressors is the feeling of alienation. Child care is another problem. Although fathers may be cooperative, child
care usually remains the mother's responsibility. Thus, in addition to the pressures and time constraints on the job, women accountants may feel the added pressure or guilt for not being at home with the children (Beatty, 1991).

"In the past, a woman who was a mother and who also worked outside the home for pay was said to suffer from guilt which presumably stemmed from her alleged neglect of her children, something which was presumed to occur whenever a mother held paid employment. When women marry, have children, and work outside of the home, they more than men, are subject to role-conflict, role-overload and fatigue. Thus, it is not surprising to find that many employed women may opt not to have children, thus lessening their role demands considerably" (Greenglass 1990, p.11).

According to a profile of Quebec female accountants, in the city of Montreal, Schwartz (1992), found that 85% are younger than 34 and 60% are childless. Not having children means more time and energy to devote to one's career. Many women may feel that this is the only route to success, since being a part-time accountant is certainly not a way up to the top.

(2.5.2.4) **Social Isolation** - The fourth factor contributing to stress and burnout, according to Kram (1985), is that women are rare in organizations and are often excluded from many male social gatherings. Women breaking into male dominated organizations have a difficult time being accepted into the informal structure. Male colleagues are readily incorporated into the group and given advice and support, but women are left to learn by trial and error. According to Cahoon and Rowney, in Burke (1985), males belong to more social organizations providing them with more opportunities
for job related contacts than women. According to Howard (1988), women in the administrative arena are members of a skewed group (where there is a strong imbalance between one group and another). Because there are fewer of them at the executive level, women encounter extra pressure by being a symbol of their gender. This tokenism places executive women in a position of becoming role models for many other women thus placing additional pressure on the woman to set an example for other females.

"The need women are attempting to conceal is that primary longing for affiliation. The desire to be understood, to be seen, heard, taken in, or simply to lean on someone else for a while, has become so enmeshed with dependant "clingingness" that, when confronted with their own desires for affiliation, many women become frightened. The conflict then is: to become autonomous you must relinquish the hold your basic needs and humanity have on you. This is the very basis for burnout" (Freudenberg and North 1985, p.48).

Women often feel isolated, fatigued, and depressed in their struggle for success. By placing the "token woman" into stereotyped role categories, male executives provide themselves with a framework for interacting with the token woman. To avoid this role entrapment, the token woman may withdraw or engage in low risk activity to avoid being stereotyped.

2.5.3 - **Socio-Demographic Factors**

2.5.3.1 **Language** - Professional burnout may be tied to the culture of individuals (Etzion, 1984). Language can be considered a proxy variable of culture, and is tied to psychological distress.
According to the study of 926 individuals who worked in different hospitals in Quebec (managers and professionals), Arsenault and Dolan (1983), reported a significant difference between the level of anxiety suffered by francophones compared to that suffered by anglophones.

2.5.3.2 AGE - According to Renaud (1991), certain studies report that age is not a variable that is tied to professional burnout (Seltzer and Numerof 1988), while others state that it is a significant predictor of burnout. For Russell and Coll, (1987); Fuqua and Couture, (1986); there is a negative relationship between these two variables. According to these two authors, young people generally suffer more emotional exhaustion than older people.

As mentioned, the negative effects of occupational stress and burnout for accountants are lower emotional exhaustior, and higher propensity to quit. Therefore, it follows that if the incidence of job stress is higher among women than it is among men, then these negative factors should be relatively higher for women than they are for men. Therefore, if organizations are to remain competitive and to include the growing number of women into their organizations, then they must learn how to decrease the negative effects of job stress. Thus, organizations must rid themselves of previous practices and realize that women have the same potential for success as men. Human resources departments in public accounting firms should learn to improve their development programs in order to help decrease the stressful factors that lead to
burnout for the large number of professional women entering the accounting profession.

2.6. PROPENSITY TO QUIT OR INTENTIONS TO LEAVE

According to Bullen and Martin (1987), public accounting firms are only now beginning to realize that the high rate of turnover of staff is a problem. Between 70% and 80% of professional personnel in the U.S leave within 5 years of joining a firm, and the costs associated with such turnover are great. These include the specific, direct costs of selection and training and the indirect costs of supervision and lowered productivity during training periods.

Despite the large costs, corporations have been slow to change the male oriented policies that cause women to leave, largely because they lack data on the phenomenon. Discriminatory managerial attitudes about women may trigger the departure of many female employees (Beehr and Bhaggat, 1985). The history of women in accountancy reflects a long struggle to overcome the barriers of rigid social structures, discrimination, and conflicts between the demands of motherhood and career. Women have made major strides in recent years, but the opportunities and rewards for women accountants still lag behind those for their male counterparts (Ried, Acken and Jancura; 1987).

As part of their survey, Hooks and Cheramy (1988), attempted to track those women who had become partners and
subsequently left their firms. They found that 16 of the 69 partners (23%) in 1983 had left their firms by August 1986. This turnover of women partners is felt to be high in comparison to male partners. (Data for male turnover rates are unavailable).

Despite research efforts to study turnover, the full understanding of this phenomenon still remains unclear. While multiple conceptual models regarding withdrawal behaviour have evolved throughout the years, they have been constrained by lack of empirical support. One reason for the latter are the difficulties pertaining to the conduct of longitudinal research or similar methodology. Nonetheless, one way of bypassing these limitations is the use of attitudinal measures of intentions to quit rather than the actual act (Dolan et al. 1992).

Propensity to quit has been recognized as an attitudinal measure. Although somewhat constrained in predicting actual voluntary quitting, propensity to quit has several advantages. For one, people consider whether or not to leave their job at frequent intervals, so that significant changes over time can be assessed and compared. Secondly, the measurement of the individual propensity to quit can be more amenable to analysis on an individual basis (Cousineau et al. 1987). Finally, propensity to quit was reported as an outstanding predictor of an eventual turnover (Steele and Ovalle, 1984).

Numerous studies have reported on significant relationships between organizational stressors and turnover.
These include restricted autonomy (Dolan, Van Ameringen, Corbin and Arsenault; 1992), work overload (Maslach, 1982; Dolan and Renaud, 1992), role conflict and ambiguities (Dolan, Van Ameringen, Corbin and Arsenault, 1992), pay insatisfaction (Chambers and Cullen, 1991), and discrimination against women (Beehr and Bhagat, 1985). There have been few empirical studies that have sought to link these stressors with propensity to quit within a common framework. According to Constable and Russel (1986), role conflict and ambiguities have been significantly correlated with propensity to quit. However, according to Dolan, et al. (1992), the strongest predictor of propensity to quit is "poor or negative working conditions".

Though a common perception is that women leave professional positions because of family responsibilities such as childbearing or a spouse's transfer, in actuality they leave for the same reasons men do: work-related professional concerns. Pitman, Gaertner and Hemmeter (1989) asked men and women to indicate to what extent each of 32 factors had influenced their decision to leave public accounting firms. Significant gender differences were reported for ten factors. However, these gender differences mainly took the form of women's greater dissatisfaction on the same items, rather than the selection of different factors. Pitman et al. observed that the majority of the factors they identified appear controllable by the firms, a point they had developed in an earlier analysis of this data (Gaertner, Hemmeter and Pitman, 1987). Among the factors over which firms have
significant direct control are dissatisfaction with the firm’s direction, dissatisfaction with the immediate supervisor and overtime demands.

In a national survey of job satisfaction among 420 accounting students and accounting employees in the U.S, stress/pressures and excessive overtime were given as the main reasons for leaving accounting firms (Carcello, Copeland, Hermanson and Turner, 1991). According to a study by Barcelona, Lelievre and Lelievre (1975), the main reasons given for leaving accounting firms are limited chances for advancement, better professional opportunities elsewhere and long working hours.

A 1986 study by Bullen and Martin (1987), on the job satisfaction and intended turnover in a large CPA firm in the U.S revealed that there are statistically significant differences in "intended turnover" by tenure (p<.023) but not by sex. They found that the group with 2-4 years of tenure at the firm expressed the strongest turnover intentions, and the group with 5-7 years of tenure exhibited the smallest likelihood of turnover. However, according to Chamber and Cullen (1991), the first 2 stages of an accounting career are associated with the vast majority of exits.

In addition, a study on the probability of turnover by Bullen and Flamholtz (1985), the mean indicated that, on an overall basis, respondents perceived slightly more of an intention to stay with than to leave their firm, at least in the relatively short run.
Thus, considering the fact that direct costs of the amount of turnover among female accountants are now of such magnitude, empirical analysis of accountants’ propensity to quit the firm should receive high priority. The purpose of this study is to identify the job stressors that represent the best predictors of propensity to quit for those women who have chosen accounting as a profession.

For the remainder of this paper, the effects of occupational stress and burnout will be synonymous with emotional exhaustion and propensity to quit.

2.7. SOCIAL SUPPORT AS A MODERATOR OF EMOTIONAL EXHAUSTION AND PROPENSITY TO QUIT

One organizational variable that has stimulated recent research interest among organizational researchers in examining stress and burnout is that of social support. In their definition of social support, LaRocco, House and French (1980) noted there are many types of social support: emotional, empathy and understanding, instrumental assistance and provisions of information. In addition, they have found social support to operate in two ways. First, it can directly enhance employee responses on the job because it meets important needs (such as security, approval, belonging, social contact and affection). In other words, the positive effects of social support can offset the negative effects of stress and burnout (Ganster, Fusilier and Mayes, 1986; Greenglass, 1991). Second, social support has been thought to
buffer the impact of stress on employee responses. In this buffering or moderating role, social support acts to modify the link between job stress and employee responses such as a propensity to quit (Greenglass, 1991).

Relationships providing social support, and mentoring relationships in particular, are key to individual self-esteem, performance and development. According to Kobasa, in Barnett et al. (1987), the more women feel in control, have high self-esteem and low self-denigration, the less likely they are to become emotionally exhausted. Research on women managers shows that low boss support is significantly related to greater anxiety, depression, psychosomatic symptoms, irritation, and drug taking. (Greenglass, 1990 and 1991; Knight Ridder - Gazette, 1992). Social relationships provide opportunities to interact with others, share information, attain visibility, and receive feedback for one's accomplishments. Cobb (1976), in Burke (1984) described social support as being of three types:

(a) Information leading the individual to believe that he/she is cared for.

(b) Information leading the individual to believe that he/she is esteemed and valued.

(c) Information leading the individual to believe that he/she belongs to a network of communication and mutual obligation.

" Members of our social networks can provide us with social support resources such as assistance in problem solving and reassurance of worth, and can support "a repertoire of satisfactory social identities" that are critical to our self-concept and self-esteem. Such resources, in turn, help to prevent demoralization
in times of stress, and facilitates a more active style of problem solving" (Belle, D. in Barnett, Biener, and Baruch, 1987; p.257).

According to Belle, in Monat and Lazarus (1991), and Greenglass (1991), research on the social network as a stress moderator has proliferated in recent years, however, gender differences in this area have received little attention. This is surprising since men and women differ in the ways they participate in social relationships and in the resources they seek in such relationships. Females show a greater propensity to mobilize social supports in times of stress, are more prone to seek out such support, and to be pleased with the support they receive.

Pines (in Paine, 1982) indicated that there is a strong relationship between individuals' perceptions of their supervisors' behaviour and their satisfaction from their work and organization. The data indicated that supervisors' consideration for subordinates is highly correlated with the various indices of job satisfaction. The degree to which supervisors set clear objectives and procedures on the job with their subordinates was also positively related to satisfaction. While boss support is important to the psychological functioning of all workers, it may be particularly critical in the job functioning of women in nontraditional spheres such as accounting, especially if low boss support takes the form of rejection of women or conveying the impression that these women should not be occupying accounting positions.
Many studies have shown that work relationships that provide social support can be an important vehicle for managing stress and burnout (Gaertner, Hemmeter, and Pitman, 1987; Jayaratne, Himle, and Chess, 1988; Dolan, Van Ameringen, and Arsenault, 1992; Hobfoll and Shirom, 1992; Freudenberger and North, 1985; Cahoon and Rowney, and Freeman and Sheldon, in Burke, 1984; Barnett, Biener, and Baruch, 1987; Kram and Hall, 1989; and Greenglass 1990). In addition, poor social support at work can increase both job stress and job strain (La Rocco, House and French, 1980; and Greenglass 1990). However, According to Dolan and Renaud (1992), social support was found to play only a marginal role in the moderation of burnout symptoms. Social support was found, contrary to popular belief, not to buffer burnout for executives.

Social support may be provided by superiors, co-workers, peers and family members (Beehr and Bhagat, 1985). However, for the purpose of this study, only social support provided by others at work are considered, and the emphasis is on the role of peer networks and mentoring relationships in providing such support for female chartered accountants. Let us now turn to these two major systems of informal support in organizations: peer networks and mentoring relationships.

2.8. PEER NETWORKS

Peers are colleagues at work. Although their importance is often overlooked, they can provide a strong network for support-
and information. They usually have the same power as the protege and are at the same level of the organization. Peers can serve as mentors when they have an expertise the protege lacks. Two CA's, for example - one an expert in taxes and one an expert on auditing - could serve as peer mentors. Each can learn from the other, helping them mutually to advance or reach personal and professional goals. By networking with peers, it is also possible to find mentors (Jeruchim and Shapiro, 1992, p.28).

According to Ashamalla (1987, p.72), peer networking is conceived as the informal association an individual has with others at work. Such an association is based on friendship, trust and common values, and is considered a subtle, active source of professional and psychosocial support.

Networking and the creation of personal linkages have recently received considerable attention as a potential aid for women in their progression to high level positions in organizations. In addition, peer support networks have been proven to prevent worker burnout (Carrilio and Eisenberg, 1984). As a result, women are encouraged to find methods to break into such areas of informal influence since peer social support networks will help women to relieve some of their stress and burnout (Kram, 1985).

2.9. THE CONCEPT OF MENTORING

The term mentor originates from Greek mythology. When Odysseus set out for troy, he entrusted his home and the education
of his son to an old friend named "Mentor". The paternalistic relationship between Odysseus' son Telemachus and Mentor provides the basis for describing other relationships that foster the development of a younger person by an older person, and hence the term mentoring (Howard 1988, p.32).

2.9.1 MENTORING AS A FORM OF SOCIAL SUPPORT

Missirian (1982), suggests that it may be helpful to think of supportive relationships along a continuum representing increasing degrees of power. That is, each position along the continuum has an increasing amount of power (influence within the organization), and the degree of intimacy within each relationship increases along the continuum too.

Figure 1

CONTINUUM OF SUPPORTIVE RELATIONSHIPS

<table>
<thead>
<tr>
<th>Low</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>Peer</td>
<td>Coach</td>
</tr>
<tr>
<td>Sponsor</td>
<td>Mentor</td>
</tr>
</tbody>
</table>

Figure 1 - Degrees of power- Access to Resources of All Kinds ie., Expertise, Influence, Status, Time, Information etc...

While mentors can assume any one or all of the less powerful roles, such as sponsor, coach, even peer, the reverse is not true. Sponsors, coaches and peers, though developmentally significant, do not have the degree of influence and power mentors
have upon their proteges. Shapiro, Haseltine and Rowe (1978), devised a similar continuum of relationships called the "Patron System" which is comprised of a range of advisory/guiding personae. They used the term "Patron System" because these advisory/guiding personae function literally as patrons - protectors, sponsors, and advisors. In conjunction with the Missirian model, such personae form a continuum with "mentors" and "peers" as end points and postulate that "sponsors" and "coaches" are internal points on the continuum. For them, "mentors" are the most significant and paternalistic of the types of patrons described by this continuum.

According to Jeruchim and Shapiro (1992, p.30), mentoring relationships are unique and contain certain qualities that distinguish them from other relationships at work. First of all, the mentor has more power within the organization (he has access to the most powerful and influential people and information and resources) than a coach, a sponsor or even a boss. Secondly, there is a stronger degree of identification between a mentor and a protege than in any other work relationship. The protege identifies with the mentor himself, admires his expertise, takes his professional values, and models his behaviour. The third quality that distinguishes mentoring form other relationships at work is the intensity of emotional involvement. A woman can respect a coach or a sponsor, but she serves a deeper feeling for a mentor.
Mentoring is a system that is typical of many professions. It operates both to train people in certain specialties and to ensure continuity of professional values. The fields in which this process exists are marked by an interplay between formal and informal relationships (Fuchs-Epstein, 1988).

In the formal context, a mentor is a higher level staff member of an enterprise on whom we demand to assist a younger staff member (usually 15 years younger), in a lower position in the hierarchy in his/her development of a career through a supportive relationship. Formal mentoring can be defined generally as relationships between junior and senior colleagues, or between peers, that provide a variety of developmental functions. Successful formal mentoring programs are characterized by top management support, careful selection of mentors and protégés, an extensive orientation program emphasizing the development of realistic expectations concerning the relationship, and established minimums of duration and contact between mentors and protégés (Noe, 1980; Zey, 1985).

In the informal context, the mentor englobes the sense of professor, counsellor, role model and friend. The informal relationship may be initiated by either party. However, often the protegé attracts the attention of the mentor through outstanding job performance or similarity in interests. Burke (1985), argues that in order for mentoring to be successful, it should not be forced. Instead, organizations should foster
climates that encourage the formations of these relationships. Dirsmith and Covaleski (1985), interviewed over 100 public accountants in the U.S, and concluded that mentoring exists in public accounting and is a "Non-formal" communication process, since it occurs outside the organization’s formal communication system.

Much of the literature on mentoring has demonstrated that proteges benefit in many ways by developing relationships with mentors. Most authors have pointed out that professionals who have been mentored earn a significantly higher salary at an earlier age, are better educated, and move up the organizational hierarchy faster than those not mentored (Roche, 1979; Kram, 1985; Hunt and Michael, 1983; Willbur, 1987).

2.9.2. PHASES OF THE MENTOR RELATIONSHIP

Mentoring is an interaction process between a mentor and a protege which consists of several phases. Missirian (1980) calls them initiation, development, and termination, while Phillips-Jones (1983) refers to the phases as mutual admiration, development, disillusionment, parting and transformation. These studies are based on retrospective accounts of the participants, and the process is determined from the perspective of the protege. According to Kram (1985) there are four phases to the mentoring relationship for both the protege and the mentor. The "Initiation" phase consists of a period of 6 months to a year, during which time the relationship gets started and begins to have an impact on both
parties. The "Cultivation" phase is a period from 2 to 5 years during which the relationship extends to a maximum. "Separation" is the third phase lasting usually through a period of 6 months to 2 years and follows a structural change in the relationship or an emotional change between them.

The "Redefinition" phase takes place over an indefinite period following separation when the two parties engage in a peer-like friendship or perhaps total separation. The final result is that the protege has become more mature and closer in rank to the mentor. This final stage may bring about a peer-like, lasting relationship.

2.9.3. MENTORING FUNCTIONS

One way to make the mentoring concept more understandable is to examine its multiple functions. Several researchers have identified a range of mentoring roles (Missirian, 1980; Phillips- Jones, 1982; Kram, 1985). According to Kram (1985), mentoring functions are those aspects of a developmental relationship that enhance both personal (psychosocial) growth and career advancement. The former are important for the development of competence, professional identity, and a positive self-image. The latter assist the newcomer in becoming familiar with the organization as well as with learning how to get ahead. These functions are essential characteristics that differentiate developmental relationships from other relationships at work (See Figure 2).
(Kram, 1985 p.22).

(2.9.3.1) CAREER FUNCTIONS

Career functions affect the individual's relationship with self and with significant others both inside and outside the organization.

Career functions are those aspects of the relationship that enhance the protégés' learning the ropes and preparing for advancement in an organization. In addition, the older manager gains recognition and respect by his supervisors for contributing to the development of young managerial talent and may be rewarded for doing so. These career functions are possible because of the senior person's experience and influence in the organizational context. There are five different forms of career functions: sponsorship; exposure and visibility; coaching; protection; and challenging assignments.
(2.9.3.1.1) **SPONSORSHIP**

This career function involves actively nominating an employee for desirable lateral moves and promotions. Sponsorship helps a new employee (a) get onto promotion lists; (b) get assigned to committees; and (c) get advised on how to obtain desired assignments and positions.

(2.9.3.1.2) **EXPOSURE AND VISIBILITY**

This function involves assigning responsibilities to a lower level manager in order to develop relationships with key figures in the organization who can evaluate his/her potential for advancement. This function provides opportunities for the protege to demonstrate competence and special talents. In large bureaucratic organizations, many lower level managers do not come in contact with upper, more senior managers. This function helps the protege make important contacts and connections with those individuals who may be vital to his/her career progress.

(2.9.3.1.3) **COACHING**

Many times lower level managers are not given guidelines on how they should perform and are left to perform based on their own judgements. The mentor can coach employees and give suggestions for accomplishing work objectives, obtaining recognition and for achieving career aspirations (Kram 1985, p.28).

Feedback, according to Pines (1982), can influence the psychological well-being of workers. The best feedback is immediate, appropriate and provided by someone who is in a position
to understand the full scale of one’s performance, such as a mentor or coach.

"Feedback about work provides individuals with information about their levels of performance and success and is crucial for their sense of meaningfulness and achievement at work" (Pines in Paine, 1982).

The degree to which people received information about their success and performance level was found in several studies to be significantly and negatively correlated with burnout. Thus Pines (1982), found that the more feedback received from supervisors and mentors, the less burnout.

In addition, the mentor as coach, may set challenging tasks for the protege; keep the protege clearly informed of what is expected and of the progress toward each goal; and appraises the protege regularly and objectively.

(2.9.3.1.4) **PROTECTION**

Very often, due to a lack of experience, low level managers make careless mistakes that can cause harm to their work reputations which can, in turn harm their chances for advancement. This function shields the junior employee from such damages. The senior employee protects the protege from negative publicity. However, this function can either support or smother the protege (Kram 1985, p.29).

(2.9.3.1.5) **CHALLENGING WORK ASSIGNMENTS**

The assignment of challenging work enables a protege to
develop specific competencies and to experience a sense of accomplishment in a professional role. Without this function, a protege remains unprepared for higher positions (Kram, 1985).

(2.9.3.2) **PSYCHOSOCIAL FUNCTIONS**

Psychosocial functions are those aspects of a relationship that enhance a sense of competence, clarity of identity and effectiveness in a professional role. These functions are possible because of an interpersonal bond created through the mentoring relationship that fosters mutual trust and increasing intimacy. There are four kinds of psychosocial functions: role modelling, acceptance and confirmation, counselling, and friendship.

(2.9.3.2.1) **ROLE MODELLING**

The mentor’s values and career success provide a role model for a protege to follow. Role models give the young protege direction on what to expect in terms of career goals and aspirations. According to Shapiro, Haseltine and Rowe (1978), the female role model is a key variable in the successful resolution of professional identity and feminine-self concept for female professionals in male-dominated professions. Therefore, according to these authors, having a mentor facilitates the auto-evaluation process by setting an example of a career path that one has already followed.

(2.9.3.2.2) **ACCEPTANCE AND CONFIRMATION**

This function benefits both individuals due to the reciprocal acceptance and confirmation provided by both
individuals. This function has a psychological benefit attached to it, since having someone to positively recognize the work that one is doing, can increase one’s satisfaction at work, thus decreasing work stress (Kram 1985, p.35).

(2.9.3.2.3) COUNSELLING

This function of the mentoring relationship provides a forum for which proteges can talk openly about anxieties and fears that detract from productive work. In providing counselling, the mentor becomes a confidant, which goes beyond the boundaries of most hierarchical relationships. This function counteracts the organizational force that can contribute to alienation and a decrease in self-worth (Kram 1985, p.37).

" As a counsellor and source of psychological support the mentor generally tries to build the protege’s sense of self through "pep talks" and confidence building. As an intervenor, the mentor actually intercedes on behalf of the protege, at some times protecting the protege when organizational pressures become too overbearing, at other times advertising the protege as a good worker " (Zey 1984, p.7).

(2.9.3.2.4) FRIENDSHIP

Having a mentor, or having a protege can enhance the pleasure obtained while on the job. Very often, personal information is disclosed during discussion sessions since such relationships are based on mutual trust. For example, in helping a young protege with the problem of combining family and work responsibilities, a mentor may often disclose his/her own personal views on the subject. As such conversations emerge,
both individuals may find that they relate well and the relationship may result in a friendship.

The range of career and psychosocial functions varies. But the relationships that provide both kinds of functions are characterized by greater intimacy and commitment and are viewed as more indispensable and more exclusive than other relationships at work.

There are three characteristic elements that distinguish mentoring relationships from other less influential relationships at work: (1) the degree of power the mentor commands in terms of access to resources, both material and personal; (2) the level of identification with the mentor; and (3) the intensity of emotional involvement with the mentor (Missirian, 1982).

Therefore, the fact that both individuals gain from the relationship makes it a vital and significant asset to any organizational career development program. (Kram and Isabella, 1985).

2.9.4. MENTORING:
ANTIDOTE TO STRESS RELATED SYMPTOMS

According to Kram and Hall (1989), mentoring relationships may be more readily available as an antidote to stress than previously considered, and it may be an important form of coping with stressful situations. Not only is mentoring important for promoting development, but it also may be a valuable vehicle for social support during times of corporate stress.
It has been shown that such developmental relationships may become more visible during stressful periods. Indeed, those who are under stress and need encouragement, guidance, and coaching from experienced colleagues, may be more inclined to proactively seek connections with potential mentors. Women professionals who experience self-doubts as a result of blocked opportunities from organizations, may seek mentors who can offer an alternative source of confirmation and esteem.

In sum, relationships between juniors and seniors that provide mentoring functions, can offer the kind of support that strengthens individual capacities to cope and to maintain self-esteem under substantial strain. For example, "emotional exhaustion was found to be higher for workers who communicate extensively with co-workers on work-oriented matters but have few informal supportive communications with supervisors. This finding may give rise to the expectation that one's emotional exhaustion would be closely associated with the type and quality of interaction that one has with others in one's organization" (Hobfoll and Shirom, 1992, p.27).

Other studies have mentioned that having a mentor is associated with intentions to stay within an accounting firm. The Viator and Scandura study (1991), examined whether differences in turnover intentions were associated with employee reports of having a mentor, employee organizational level, and employee gender. According to this study, a higher percentage of employees with a
mentor (66%) indicated an intention to stay with the accounting firm compared to employees without a mentor (29%) who indicated an intention to stay. In other words, mentoring has been proven to decrease the propensity to quit of accountants (Viator and Scandura, 1991; Geartner, Hemmeter, and Pitman, 1987). There are two ways of explaining this phenomenon. The first is that having a mentor may lead employees to develop a stronger commitment to the firm; or employees who demonstrate a commitment to the firm subsequently develop a mentoring relationship.

2.9.5. FREQUENCY OF MENTOR - PROTEGE RELATIONSHIPS

According to a study performed in the accounting profession by Viator and Scandura (1991), 23% reported having no mentor. However, since no other study has reported the frequency of mentoring relationships in another profession, there is no basis for assessing whether the 23% rate of "no mentor" is relatively high or low. In addition, surprisingly, the frequency of females with a mentor was not statistically different from the frequency of males with a mentor. According to Dirsmith and Covaleski (1985), employees with more seniority have a significantly higher rate of mentorship.

2.9.6. THE MENTOR'S POSITION AND INTENTIONS TO STAY

The mentor’s position in the organization can be an important determinant of the extent of his influence on the protege’s career. The protege’s career is often connected to the
career of the mentor, politics playing a very important role in the ultimate progress of both members' careers. Dirsmith and Covaleski (1985), reported that a relatively higher frequency of proteges who reported a partner as their mentor indicated an intention to stay with the firm, compared to those who reported a manager as their mentor. In addition, surprisingly, females in accounting are just as likely to have a mentor as are male employees; however, female proteges are less likely than male proteges to form a mentoring relationship with a partner. The results suggest that one reason women have experienced higher burnout and turnover rates in accounting is not because they lack having a mentor, but women in accounting may lack having mentoring relationships with key organizational members.

2.9.7. WOMEN AND MENTORING

In spite of the social advances we have experienced over the past 2 decades, the economic realities of the 1990's coupled with the historical social sexual stereotyping of women by both men and women, poses a major problem to women aspiring to senior levels, professional careers. According to Cahoon and Rowney, in Burke (1984) the bias against women exists not only in the selection and placement of females, and is reflected in the nature and type of questions and selection methods used, but also in the subsequent socialization once women have gained entry into these positions of power.

As a result of their traditional inequality in the world
of work, women may actually need mentoring more than men, if only because of the prejudice against them. In fact, women without mentors are often unable to understand the reality of the male-dominated business culture and they fail to obtain the sponsorship needed to identify them as highly talented (Noe, 1988).

Mentoring relationships are positively related to increases in promotions. Missirian (1980), revealed that the majority of women top level managers had one or more mentors and that mentorship was a critical factor in their success. In academia, sponsored women attained higher faculty rank than those without mentors (Yoder, Adams, Grove and Priest, 1985). Morrison, White, and Van Velsor (1987), reported that all of the successful female managers in their study had a male mentor who performed significant functions in their careers. According to this study of 76 top executive women in the United States, 100% of them stated that they reached the highest levels with help from above. Thus, mentoring relationships are important to women since they face gender obstacles to career advancement. Of particular importance is the idea that if women plan to play sustained roles in the professions, they must actively sponsor other women. Mentors can buffer women from discrimination and help them get on the "fast-track" toward a successful career (Ragins and Cotton, 1991; Reich and Murray, 1985). It is Reich’s opinion that organizations must use all of their resources to help women into senior positions and one important aspect of the challenge is mentoring. More importantly, is the idea that if women plan to play sustained roles in the
professions, they must begin to sponsor other women.

There has been a great deal written as to the desirability and utility of professional women establishing support systems. The identification, and seeking of mentors, according to Cahoon and Rowney in Burke (1984), may smooth the paths of their proteges, and is an essential support mechanism for women wishing to succeed. According to a study conducted by Reich (1985), women proteges claimed they gained greater self-confidence through the mentor relationship, and it enhanced their awareness of their strengths. Their mentors helped the women find and use their talents. The women studied derived intangible benefits as well as concrete aid from a mentor. Most women in the Reich study stressed the importance of the "chemistry" of their relationships. This was true whether the mentor was a male or a female.

According to Gilligan, in Jeruchim and Shapiro (1992), "women typically define themselves through relationships - daughter, wife, friend, sister - and these relationships give them strength. It is this "connectedness" that marks women's social roles. Mentoring relationships are particularly empowering by which women can connect" (p.3).

Reich (1986), believed that since mentors are so valuable for women, human resources managers might consider designating competent individuals to work with their female employees, and sponsor workshops on mentoring covering its values and the types of benefits mentors provide.
"As these proteges assist others, the women will begin to form their own "OLD GIRL" networks that will gather more momentum and reap the benefits of having more women in the highest echelons of management" (Reich, 1986 p.53).

A mentor's presence is crucial at critical periods in a woman's career, says Halcomb in Jeruchim and Shapiro (1992). The first time is during the early phase of her career, when she first sees her work as more than a job and realizes that she will be doing it for the rest of her life. She needs support at this phase because she experiences considerable anxiety around new interpersonal relationships at work. The second crucial period is when she is ready for the final push "to the rungs of the ladder," where few women have ventured and role models are scarce. As mentioned, an important reason that women have difficulty breaking the glass ceiling is the absence of role models to guide the way.

In addition to their role in career success, mentoring relationships may have a role in the quality of organizational life for women. According to Burke and McKeen (1991), the literature on stress and professional women suggests that one of the moderating variables which may influence the effects of stress on professional women is mentoring. Mentoring relationships have the potential to alleviate stress by increasing the protege's self-confidence, forewarning her of career stress and suggesting ways to deal with it. In addition, it is suggested that female mentors provide unique role models for female proteges because they can more easily relate to the causes of stress faced by women
(discrimination, stereotyping, the family/work interface, and social isolation) (Nelson and Quick 1985).

However, according to Nelson and Quick (1985), professional women can utilize personal resources in order to manage stress and ensure that outcomes are healthy and productive. Before developing strong supportive mentoring relationships, and working to increase her self-confidence and awareness, the professional woman can effectively manage stress and thus can serve as a positive role model for other women. Thus, mentoring may reduce job stress experienced by professional women who frequently do not have peer groups within the organization to rely on for psychological support.

Although the majority of mentorship literature has focused on male-mentor, male-protege relationships, there is a gender based typology of mentor-protege relations developed by Shapiro, Haseltine and Rowe (1978), that clearly shows that three of the four possible mentor-protege dyads involve women or men.

**FIGURE 3 - A GENDER BASED TYPOLOGY OF MENTOR-PROTEGE RELATIONSHIPS**

<table>
<thead>
<tr>
<th>GENDER OF MENTOR</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>CELL 1</td>
<td>CELL 2</td>
</tr>
<tr>
<td>Female</td>
<td>CELL 3</td>
<td>CELL 4</td>
</tr>
</tbody>
</table>

Suggested by Shapiro et al. (1978, p.54).
2.9.7.1. CROSS-GENDER MENTORING RELATIONSHIPS

Although mentoring may be critical for women, they face more barriers in obtaining a mentor than men. According to Kram (1985), there are several principal barriers in the establishment of a mentoring relationship between men and women. Women are disadvantaged with respect to obtaining mentors, particularly in fields in which men predominate. For one thing, there are not as many mentors - female or male - available for women. Few women hold positions of power, from which mentors are drawn. In addition, men, who dominate the professional, business, and corporate scene, feel more comfortable mentoring other men. According to Cahoon and Rowney, in Burke (1984), males belong to more social organizations providing them with more opportunities for job related contacts than women. Existing theory states that women face gender related interpersonal and organizational barriers that may prevent them from developing relationships with potential mentors (Ragins and Colton, p.939). Such barriers include the belief that women are not motivated by financial concerns, or fears that others might suspect the relationship was sexual (Fuchs - Epstein 1988, p.160). In addition, the time demands of their job and primary family responsibilities inhibit women from being involved in off-job social interaction.

In her comparison of male mentor - male protege and male mentor - female protege relationships, Kram noted that male mentor - female protege relationships have special complexities.
Both parties must deal with sexual tensions and fears, increased public scrutiny, and stereotypical male-female roles. Thus the two aspects of mentoring relationships that need managing are:

1. The internal relationship between the mentor and the protege.
2. The external relationship between the mentor and the protege.

With this in mind, we can conclude that there are two aspects of RISK involved in any cross-gender mentoring relationship. That associated with unproductive closeness (can lead to sexual tensions) and that associated with unproductive distance. Either extreme limits the developmental possibilities of mentoring relationships at both internal and external levels. Therefore, the objective would be for the mentor to manage the developmental relationship with other sex proteges so that there is optimal level of closeness that fosters learning without compromising both the internal and external relationships of either party (Burke and McKeen 1991, p.20). Therefore, modelling and identification processes are less evident in cross-gender relationships (Hunt and Michael 1983, p.481).

In addition, because most mentors are men, women must find a way to identify with their male mentors professionally yet keep their female identities in tact. One effective way, according to Jeruchim and Shapiro (p.35), is to use women as secondary mentors or peer mentors. Another method is to find symbolic mentors. These supplementary mentors can strengthen a woman’s
female identity in a male-dominated environment.

Because mentors are typically older and more experienced and since most senior jobs in accounting and management are filled by men, it follows that most mentors at this time are male. Given the difficulties that men and women have in working together, it has been suggested that women have more difficulty acquiring mentors than do men.

The lack of adequate identification with male mentors can cause young female managers to seek support and guidance from other female peers. This hypothesis is confirmed by a study performed by Murray Reich where most male executives had had mentors and in turn had been a mentor for an average of four people. Of this group, less than 5% indicated that they had had a female protege.

In addition, the scarcity of women who are now in male dominated professions means that there are relatively few women to serve as mentors. That is why only 77% of top female executives have had a mentor in their career as compared to 90% of top male executives (Reich, 1986). Therefore, since the possibility of overload exists for these few, their effectiveness in providing the career and psychosocial functions may be damaged if they are overburdened by many young aspiring women who may be seeking advice.

Organizations are in a transition period, when rules and procedures for building informal professional relationships between men and women have not yet been established. Thus members
of one gender may feel uncomfortable in informal settings populated mainly of the other gender and may prefer interactions with persons of their own gender (Brass, 1985).

Ideally, if organizations are going to integrate women into the organization as equals, they must learn how to relate to women.

"Mentoring is an effective way for individuals and organizations to learn to value differences within the workplace, since it is within the context of cross-gender relationships that stereotypes are stripped away and individuals learn to value others' experiences that differ from their own. It is clear that these relationships are complex, and difficult to initiate as well as maintain. Yet, if members of a diverse workforce are to be effective in achieving objectives, they must learn how to manage these complexities" (Kram and Hall 1989, p.494).

Bowen (1985), confirmed in his study of 32 mentor-protege pairs, where the male was the mentor and the female was the protege, that there are several problems that are unique to cross-gender mentoring, and they affect relationships at work and home. Most of the participants however, were successful in dealing with their problems. Bowen suggested that organizations:

1. Recognize the importance of mentoring and encourage it among those that can benefit.

2. Provide counselling and training to potential mentors to develop their skills in the role.

3. Provide opportunities for potential proteges to interact with senior staff who may be prospective mentors.

4. Lead the way in legitimizing mentoring within the organization.
2.9.7.2. **SAME SEX MENTORING: WOMEN MENTORING WOMEN**

According to Jeruchim and Shapiro (1992), women mentoring women is very different from men mentoring women. The nature of female bonding is different, that is, there is more role modelling and less power inherent within the role. A more peer like relationship may result since they are able to partake in outside the office lunches without having to face gossiping employees upon their return. In addition, there is no sexual undercurrent (P.52).

One explanation, according to Kram (1985), and Kram and Hall (1989), for the lack of mentoring relationships with partners for female accountants, is that proteges need to have mentors of the same sex due to the concept of "homophyly", which is the degree to which pairs of individuals who interact are similar in terms of attributes, beliefs and social factors. Perhaps the affirmation women need can be best served by speaking with other, more experienced women. Potential burnouts, as we have seen, do not usually ask for help or reveal themselves as troubled. Yet, one of the top burnout preventative measures for women is the reinforcement from other women. Women mentors are better able to identify with their female proteges and provide emotional support to deal with sexists attitudes and the complexities of balancing career and family responsibilities. According to Jeruchim and Shapiro (1992), and Reich (1986), women mentors will often discuss with their proteges how to handle career, children, marriage and household duties. Reich adds that women are more likely than men
to stress the caring, nurturing and teaching aspects of the relationship.

The fundamental reason more women do not mentor other women is that there is a lack of women in senior management positions. Therefore, since there are a limited number of female partners available (3%) to take on the mentor role, female accountants are often limited to choosing a male mentor. Unfortunately, male-female mentoring relationships at work are often considered taboo in light of the possible sexual tensions and peer resentment (Hunt and Michael, 1983). Therefore, as a result of the lack of female partners to serve as mentors, and the fact that many problems arise in relationships involving male mentor and female protege, female accountants are forced to obtain female mentors who hold managerial positions. Thus, if male partners in accounting were to increase their rate of informal mentoring with female employees, the firm might be able to reduce the relatively high burnout and turnover rates experienced by female employees.

In sum, the work environment is a complex issue involving organizational, occupational, positional, and interpersonal variables that set the scene for the stages that occur during the mentor-protege relationship. In terms of women and mentoring, despite the possible problems that may occur within the mentor-protege relationship between a male mentor and a female protege, corporations need mentoring to enhance the experience of their female staff members at work.
SUMMARY

The review of the literature sets the background for the current study. It focused on important considerations for burned-out female professionals, specifically female protege accountants, including definitions of burnout, causes and effects of burnout for female accountants, mentoring as a possible moderator of burnout, and the issues facing cross-gender mentoring relationships.

Although there tends to be much written on mentoring in general, there have been few studies specific to women and their mentoring relationships. Several studies compared research utilizing both men and women, while only very limited research has been done specifically with women and their mentoring relationships.

Murray Reich’s study was important as he found that mentoring relationships contributed to women’s success. Mentors helped women find and use their talents, and found the relationships invaluable to their self-confidence. Reich believes in the importance of women continuing to carry on mentoring with other women.

The importance of mentoring relationships in career development has been well documented and has been noted as a factor even more critical to the career success of women. Furthermore, research on professional women and stress suggests that mentoring may be one way to deal with stress. It is
suggested that women in organizations face unique stressors - making it important for them to find ways to decrease stress and to improve the quality of their organizational experience. Since informal mentoring relationships may not be as readily available to women as to men for reasons previously discussed, it is important that organizations wishing to enhance the success and well-being of female accountants consider the establishment of formal mentoring programs as a means to attain this goal (Burke and McKeen 1991, p.21).
CHAPTER 3

THEORETICAL CONTEXT, MODEL AND HYPOTHESES

This chapter presents the theoretical framework upon which this study is based. Figure 5 shows the research model and the major predictions tested in the study.

In the following pages, variables included in the research model are defined, relationships between variables as specified by the model are discussed, and the specific hypotheses to be tested are presented.

Mentoring can best be understood using a framework that considers individual, interpersonal, and organizational levels of analysis. The framework consists of: outcomes of the relationship; the context within which the relationships emerge; the characteristics of the mentors and the proteges; and the stages (or phases) of the mentoring relationship. The main reason behind the need for a multi-dimensional approach to organizational stress and burnout, according to Burke (1984), is the simple proposition that the development of stress reactions or symptoms in an individual is a reaction to both internal needs and external conditions. The major outcome or benefit of mentoring relationships, as illustrated by the model, is that it is an important social support and development tool for moderating the level of emotional exhaustion and intentions to quit of professionals in organizations. Therefore, this model suggests
With respect to marital status, approximately 43% are married, 8% are divorced or separated and 49% are single. 79% of the respondents are childless whereas 21% have either 1 or 2 children. 38% claim to be the main provider of their household, 46% claim to be an equal provider and only 16% claim to be the secondary provider. The majority (65%) have worked for their firm between 1 and 5 years; 27% between 6 and 10 years and only 7% for more than 10 years. 94% are working full time.

Based on their reported job titles, approximately 33.9% of the respondents were classified as a manager, 18.1% as a supervisor, 22% as an auditor, 9.4% as a junior or intermediate and only 5.5% as a partner. About 11% of respondents have an average annual salary of $25,000, 66% have an average annual salary of between $35,000 and $47,000, and only approximately 22% have an annual salary over $50,000.

In terms of mentoring relationships, 57.5% of respondents reported having (or have had) a mentor. 75.3% of these reported having a male mentor and 24% reported having a female mentor. The mean age of mentors is 38 years. 64% stated that their mentor was a partner and 21% stated that he/she was a manager. The majority (53.5), meet with their mentor on a weekly basis, thus establishing that these mentoring relationships are informal in nature.
that both organizations and individuals can benefit from on-the-job mentorship training.

According to Kram (1985), the research problems for the study of mentoring relationships should be influenced by an open systems perspective on behaviour in organizations. This perspective suggests that to understand developmental relationships and their effects on burnout would be achieved only when one considers the psychological and organizational effects of burnout. The model presented here will contain both individual and organizational burnout variables.
STRESSORS

Organizational Origins
- Role ambiguity
- Lack of recognition
- Workload unpredictability
- Overall female stress
- Job demands
- Pay inequity

Socio-Demographic Origins
- Ethnic origin
- Age
- Civil status
- Number of dependants
- Occupational Title (position)
- Salary

FEMALE ACCOUNTANT'S STRESS

Moderating Social Support Mechanism
- Mentoring

Individual Effects
- Emotional Exhaustion

Organizational Effects
- Propensity to Quit

* This model was inspired by the writing of Nelson and Quick (1985), p.207.
According to the heuristic model, the hypothesis of this research is that the effects of mentoring relationships, in conjunction with the job stressors, will decrease the level of emotional exhaustion, and propensity to quit of female accountants.
**FIGURE 6: Operationalization of variables included in the model (i.e. Fig. 4)**

<table>
<thead>
<tr>
<th><strong>MENTORING</strong></th>
<th><strong>SOCIO-DEMOGRAPHIC FACTORS</strong></th>
<th><strong>ORGANIZATIONAL STRESSORS</strong></th>
<th><strong>STRESS CONSEQUENCES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>- Quality of mentoring relationship</td>
<td>- Age</td>
<td>- Overall female stress</td>
<td>- Emotional exhaustion</td>
</tr>
<tr>
<td>- Frequency of meetings</td>
<td>- Civil status</td>
<td>- Workload unpredictability</td>
<td>- Propensity to Quit</td>
</tr>
</tbody>
</table>
| - Type of mentoring  
  - Formal  
  - Informal | - Number of dependants | - Role ambiguity | - |
| - Gender of Mentor | - Ethnic origin (language) | - Lack of recognition | - |
| - Position of Mentor | - Occupational Title Position | - Job demands | - |
| - Presence or Absence of Mentor | - Salary | - Pay inequity | - |
3.1 - HYPOTHESIS

The theoretical and operational models (discussed previously), lead to the formulation of the following research hypotheses:

(1) The organizational stressors and socio-demographic variables are expected to have a similar impact on both emotional exhaustion and propensity to quit.

(2) Having a mentor is likely to decrease the propensity to quit and the level of emotional exhaustion of female accountants.

3.2 - METHODOLOGY

This chapter discusses the methodology of the study in terms of sample and data collection procedures, measures and data analysis.

The major purpose of this study is to identify the similarity and differences in emotional exhaustion and propensity to quit between female accountants who have (or have had) a mentor and those who do not have (or have not had) a mentor, and to determine if the mentoring relationship moderates the level of emotional exhaustion and the propensity to quit of these female accountants.

Additional related questions of importance are related to the examination of stress and burnout, the number of mentoring relationships among various languages and cultural backgrounds of the respondents, and to evaluate the importance of mentoring -
whether it is still an effective mentoring strategy. The sample, procedures, protection of human subjects, instruments and analysis of data are presented in this chapter.

3.3 - **SAMPLE and SUBJECTS**

A total of 360 questionnaires were distributed to female chartered accountants who are presently working in 8 accounting firms in the city of Montreal, Quebec. A total of 153 questionnaires were returned. The sample population was obtained from a listing of small, medium and large accounting firms in the city of Montreal.

Of the 153 returned questionnaires, 26 were eliminated for at least one of the following reasons: 1) the respondent was not a chartered accountant; 2) the respondent had worked for their firm for less than one year (A cut-off point of one year of seniority was chosen in order to ensure that the respondents have had enough working experience within their firm so that they would be able to answer the stress related questions). Thus, the total sample of 127 is equal to the satisfactory net response rate of approximately 35%.

In terms of demographics, 100% of the respondents are females. They range from 24 to 51 years of age, with a mean of 30.5 years. With respect to language or mother tongue, approximately 19% of the respondents are English speaking, 73% are French speaking, and 5.5% are Italian speaking.
3.4 - MATERIALS and PROCEDURE

The human resources department of the 8 accounting firms chosen for the study were initially contacted by telephone to inform them of the purpose of the study and to make an appointment to discuss it in further detail. After the initial contact, an interview was established at which time the human resources manager reviewed and accepted the questionnaire. Once all the 8 firms had accepted to participate in the study, and the number of possible respondents (all female chartered accountants) of each firm have been identified, the questionnaires, along with a self-addressed envelope, were given to each human resources department who then distributed the questionnaires. The women accountants were asked to voluntarily complete the questionnaire, place it into the self-addressed envelope and return it directly by mail.

3.5 - PROTECTION OF HUMAN SUBJECTS

Since there was no specific question in the survey that requested the participants' names, the subjects were in no way identified. Thus, each participant was assured confidentiality regarding her participation in the study.

3.6 - PRE-TEST

A pilot study was conducted prior to the actual research to determine the usability of the questionnaire. 5 volunteers (accounting majors at a Montreal University who were working in
public accounting firms) participated in the pilot study. The information obtained in the pilot study as well as the feedback given were used to prepare the final questionnaire.

3.7 - MEASURES

This section will describe the measurement instruments used to assess each of the variables used in the study. All variables in the study have been found to be normally distributed with their corresponding measures. The attitudinal variables were measured through multiple items in the questionnaire. Most measures have been used in previous research. All multi-items scales were tested in internal reliabilities which ranged from .72 (lowest) to .92 (highest). Overall female stress was composed of three sub-scales (poor working conditions, lack of recognition and gender stress) based on the results of factor analysis. This procedure reduced the potential multi-collinearity problem. All personal variables were also ascertained through a questionnaire. They were classified and used as "dummy variables" in the regression analyses. A copy of the questionnaire containing the measures can be found in Appendix A. In addition, Figure 7 lists all of the research variables with their corresponding measures.
FIGURE 7
RESEARCH VARIABLES WITH THEIR CORRESPONDING MEASURES

<table>
<thead>
<tr>
<th>VARIABLES</th>
<th>MEASURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Socio-demographic variables</td>
<td>Developed for present study</td>
</tr>
<tr>
<td>3. Mentor background info.</td>
<td>Developed for present study</td>
</tr>
<tr>
<td>4. Emotional Exhaustion</td>
<td>Maslach Burnout Inventory (1981)</td>
</tr>
<tr>
<td>5. Role Ambiguity</td>
<td>Dolan et al. (1991)</td>
</tr>
<tr>
<td>7. Workload unpredictability</td>
<td>Dolan et al. (1991)</td>
</tr>
<tr>
<td>8. Work negatively impacts</td>
<td>Dolan et al. (1991)</td>
</tr>
<tr>
<td>10. Overall Female Stress</td>
<td>Dolan et al. (1991)</td>
</tr>
<tr>
<td>Poor Working Conditions</td>
<td>Dolan et al. (1991)</td>
</tr>
<tr>
<td>Lack of recognition</td>
<td>Nelson and Quick (1985)</td>
</tr>
<tr>
<td>Gender Stress</td>
<td></td>
</tr>
</tbody>
</table>

The questionnaire included 4 sections: Demographic information, work satisfaction, emotional exhaustion and propensity to quit information, and social support questions and mentoring questions.

The following is a brief description of each question:

1. **DEMOGRAPHICS SECTION** - This section contained 14 questions. These questions included gender, age, mother tongue, cultural classification, marital status, number of dependants, financial contribution to the household, total salary range, if the respondent is in fact chartered, name of the firm in which they work, years of service, occupational title, department, and full or part time status.
2. **EMOTIONAL EXHAUSTION AND PROPENSITY TO QUIT SECTIONS**

The section on emotional exhaustion was taken from the Maslach Burnout Inventory scale (1986) and consists of 9 Likert type questions where the respondents were asked to circle a number from 1 to 6 which depicted the extent to which they felt a certain way. The section on propensity to quit included 5 questions related to propensity to quit information. This question was taken from a previous study by S. Renaud (1991, p.122).

3. **SOCIAL SUPPORT SECTION** - This section contains 7 questions which measures the extent to which the respondent is furnished with social support both from her supervisors and colleagues. However, due to the fact that the responses to the social support section were highly correlated with those of the mentoring section, it was decided to eliminate social support from the model. In other words, social support is used synonymously with mentoring in this study.

4. **MENTORING SECTION** - Mentoring is conceived as a relationship in which a young promising individual is taken under the wing of a person of higher position or expertise in the organization and given considerable support in his/her career and personal development. A measure to assess mentoring relationships was borrowed from Raymond A. Noe's article "An Investigation of the Determinants of Successful Assigned Mentoring Relationships" that can be found in the Personnel Psychology Journal (1988). On the basis of the factor analysis for his results, scale scores were
calculated by computing the average of the sum of the items with the highest factor loadings on each factor. Internal consistency reliability estimates were calculated to assess the homogeneity of the two scales. The internal consistency estimate for the career-related functions scale, which included the seven items assessing the extent to which the mentor provided exposure and visibility, sponsorship, protection and challenging work assignments was .89. Similarly, a high internal consistency reliability was found for the psychosocial functions scale, which included 14 items assessing the degree to which the mentor served as a role model and provided counselling, acceptance and confirmation, and coaching (.92). The intercorrelation between the scales assessing career and psychosocial functions was .49. Review of the literature in this area revealed 6 major aspects of a mentoring relationship. Most researchers who did work on mentoring have emphasized on one or more of these aspects. (eg: Noe, 1988; Alleman, 1984; Kram, 1980, 1985; Phillips, 1977). The measure that I have chosen contains 18 of the 29 items found in his survey since 11 of the 29 items were found to be repetitive. Subjects indicate on a 7-point scale the frequency or anticipated likelihood that their mentor would have behaved in the way described by 18 of the items. Items scored are summed for the analysis. The internal consistency or the reliability coefficient alpha for the scale was found to be very high.
To assure that all the respondents have a common conceptualization of mentoring as used in the study, a definition of career mentoring is provided before the scale items are listed. Based on that definition, the respondent is asked to decide whether she has (or had) a person whom she could consider a mentor. If the answer is yes, the respondent is asked to proceed and answer 5 questions about her mentor and all items on the mentoring scale; if the answer is no, the respondent is asked to skip this section of the questionnaire. Divided into two sections, one for the demographic information about the mentor and the other section describes the extent to which the protege is furnished with a variety of mentoring functions.
CHAPTER 4

PRESENTATION AND ANALYSIS OF DATA

The goal of this chapter is to present the results of the statistical analysis obtained from the study. In order to simplify the analysis, the chapter has been divided into three sections. The first section presents averages and the scale types of all the variables in the study. This section ends with an examination of the correlation between all the variables. The second section presents the results of the bivariate analysis between all the variables presented in the model. Finally, section three allows for an understanding of the main predictors of emotional exhaustion and propensity to quit with the help of a multivariate analysis (Renaud, 1991).

The results of the returned questionnaire were all entered into the computer and analyzed using SPSS-PC, a statistical package for the social sciences. Simple product moment correlation and multiple regression (enter) were used to examine the relationship between the job stressors, individual demographic factors, emotional exhaustion and propensity to quit, as well as a oneway analysis of variance to verify if there are any strongly significant correlations among these variables.

4.1 - PROCEDURES FOR THE CONSTRUCTION OF SCALES

The majority of the scales used in the model were determined with the help of an analysis which identifies the
internal reliability coefficient (alpha). The components of the model are:
Work negatively influences life outside of work (alpha = .73), poor/negative working conditions (alpha = .67), role ambiguity (alpha = .89), gender stress (alpha = .75), job demands (alpha = .79), lack of recognition (alpha = .81), unpredictability of working conditions (alpha = .70), emotional exhaustion (alpha = .92), and propensity to quit (alpha = .72). Due to the multicollinearity of three variables, namely "Work Negatively Impacts Life Outside Work"; "Poor/Negative Working Conditions"; and "Gender Stress"; it has been decided to combine these variables through a factor analysis. The new computed variable name is "Overall Female Stress" (alpha = .77).

The labels for each one of the scales was determined by content analysis of the relevant dimensions identified in the factor analysis results. Additionally, three professionals were consulted in order to ensure greater amount of content validity. Emotional exhaustion and propensity to quit was previously validated by Maslach (1982) and Dolan and Renaud (1991) respectively.

4.2 - PRESENTATION OF THE RESULTS

Table 1 presents the number of items, the alpha’s, the mean, the standard deviation and the minimum and maximum ranges of all the variables in the study.
<table>
<thead>
<tr>
<th>VARIABLE NAME</th>
<th>NUMBER OF ITEMS</th>
<th>ALPHA</th>
<th>MEAN</th>
<th>SD</th>
<th>RANGE MIN</th>
<th>RANGE MAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Role Ambiguity</td>
<td>4</td>
<td>.89</td>
<td>1.6</td>
<td>.58</td>
<td>1</td>
<td>3.5</td>
</tr>
<tr>
<td>Job Demands</td>
<td>5</td>
<td>.79</td>
<td>3.2</td>
<td>.49</td>
<td>1.8</td>
<td>4</td>
</tr>
<tr>
<td>Lack of Recognition</td>
<td>3</td>
<td>.81</td>
<td>2.8</td>
<td>.69</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Workload Unpredictability</td>
<td>3</td>
<td>.70</td>
<td>2.7</td>
<td>.58</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Overall Female Stress</td>
<td>12</td>
<td>.77</td>
<td>2.3</td>
<td>.51</td>
<td>1.1</td>
<td>3.4</td>
</tr>
<tr>
<td>Emotional Exhaustion</td>
<td>9</td>
<td>.92</td>
<td>15.1</td>
<td>9.90</td>
<td>0</td>
<td>50</td>
</tr>
<tr>
<td>Propensity to Quit</td>
<td>5</td>
<td>.72</td>
<td>1.7</td>
<td>.58</td>
<td>1</td>
<td>3.2</td>
</tr>
<tr>
<td>Age</td>
<td>N/A</td>
<td>N/A</td>
<td>30.5</td>
<td>4.77</td>
<td>24</td>
<td>51</td>
</tr>
<tr>
<td>Number of Dependents</td>
<td>N/A</td>
<td>N/A</td>
<td>0.3</td>
<td>.65</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>Ethnic Background</td>
<td>2</td>
<td>N/A</td>
<td>0.2</td>
<td>N/A</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Job Title</td>
<td>2</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* estimated
Table 2 presents the results of the bivariate analysis that verifies the collinearity between the dimensions.

**TABLE 2**

**CORRELATIONS FOR ALL THE VARIABLES IN THE STUDY**

\( n=127 \)

<table>
<thead>
<tr>
<th>VARIABLE NAME</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
</tr>
</thead>
<tbody>
<tr>
<td># of Dependents</td>
<td>-.08</td>
<td>-.00</td>
<td>-.02</td>
<td>-.00</td>
<td>-.12</td>
<td>.01</td>
<td>.05</td>
<td>.10</td>
<td>.47</td>
<td>.29</td>
<td></td>
</tr>
<tr>
<td>Role Ambiguity</td>
<td>.24</td>
<td>-.10</td>
<td>.16</td>
<td>.27</td>
<td>.31</td>
<td>.27</td>
<td>.08</td>
<td>-.12</td>
<td>.02</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emotional Exhaustion</td>
<td>.26</td>
<td>.25</td>
<td>.56</td>
<td>.34</td>
<td>.62</td>
<td>.04</td>
<td>-.00</td>
<td>.07</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Job Demands</td>
<td>.33</td>
<td>.18</td>
<td>.09</td>
<td>.45</td>
<td>.01</td>
<td>-.08</td>
<td>-.07</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Workload Unpredictable</td>
<td>.08</td>
<td>.10</td>
<td>.15</td>
<td>-.03</td>
<td>-.13</td>
<td>.08</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prop. to Quit</td>
<td>.37</td>
<td>.51</td>
<td>.08</td>
<td>-.11</td>
<td>-.15</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lack of Recog.</td>
<td>.39</td>
<td>.01</td>
<td>.00</td>
<td>-.10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overall Female Stress</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>.15</td>
<td>-.01</td>
<td>-.12</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay Inequity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>.04</td>
<td>-.12</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Age</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>.48</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
4.2.1 - **BIVARIATE ANALYSIS**

Table 3 presents the correlations between the independent variables with emotional exhaustion and propensity to quit.

**TABLE 3: CORRELATIONS BETWEEN THE INDEPENDENT STRESSOR VARIABLES WITH EMOTIONAL EXHAUSTION AND PROPENSITY TO QUIT**

<table>
<thead>
<tr>
<th>VARIABLE NAME</th>
<th>EMOTIONAL EXHAUSTION</th>
<th>PROPENSITY TO QUIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Role Ambiguity</td>
<td>r = .24</td>
<td>r = .27</td>
</tr>
<tr>
<td>Job Demands</td>
<td>r = .26</td>
<td>r = .18</td>
</tr>
<tr>
<td>Lack of Recognition</td>
<td>r = .34</td>
<td>r = .37</td>
</tr>
<tr>
<td>Workload Unpredict</td>
<td>r = .25</td>
<td>N.S</td>
</tr>
<tr>
<td>Overall Female Stress</td>
<td>r = .62</td>
<td>r = .51</td>
</tr>
</tbody>
</table>

All correlations are significant at the $P \leq .05$ except when N.S is indicated.

There is a significant relationship between specific stressors in the study with emotional exhaustion and propensity to quit. All variables in the model are correlated with the dependent variables and the variable Overall Female Stress has the highest correlations with both emotional exhaustion and propensity to quit. The problems of overall female stress, lack of recognition, job demands, workload unpredictability, and role ambiguity are related to emotional exhaustion ($r = .24$ to $.62$) and to propensity to quit ($r = .18$ to $.51$). The only variable not significantly related to propensity to quit that is related to emotional exhaustion is workload unpredictability.
4.2.2 - **ANALYSIS OF VARIANCE**

A series of one-way analysis of variance was performed. Table 4 presents the analysis of variance for the only socio-demographic variable that was found to be significantly related to emotional exhaustion.

According to the results presented in Table 4, emotional exhaustion seems to be higher for management staff in contrast to any other job, for the total sample of female accountants ($F=15.2; P=.00$).

**TABLE 4: ONEWAY ANALYSIS OF VARIANCE FOR EMOTIONAL EXHAUSTION ACCORDING TO JOB TITLE**

<table>
<thead>
<tr>
<th>JOB TITLE</th>
<th>AVERAGE</th>
<th>NUMBER</th>
<th>ANALYSIS OF VARIANCE</th>
<th>SUM OF SQUARES</th>
<th>D.F.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Mgt</td>
<td>11.46</td>
<td>52</td>
<td>Between Groups</td>
<td>1311.03</td>
<td>1</td>
</tr>
<tr>
<td>Management</td>
<td>17.95</td>
<td>71</td>
<td>Within groups</td>
<td>10427.57</td>
<td>121</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>Total</td>
<td></td>
<td>122</td>
</tr>
</tbody>
</table>

An analysis of variance was computed between all the demographic variables for emotional exhaustion and for propensity to quit. Job title was found to be the only independent demographic variable that was significant.
4.2.3 - MULTIVARIATE ANALYSIS

This section presents the results of the multiple regression analysis of all the independent variables in the model for both emotional exhaustion and propensity to quit for the total sample and for those who reported having been mentored. The impact of mentoring relationships between the predictors of burnout are identified in the literature review and will be analyzed.

4.2.3.1 - PREDICTORS OF EMOTIONAL EXHAUSTION

The results of the multiple regression analysis for the predictors of emotional exhaustion for the total sample, with mentoring out or in the equation are presented in Table 5 (P.84).

According to table 5, the variable "Overall Female Stress" was found to be the best predictor of emotional exhaustion. Since the "B" statistic for this variable is highest, (10.67 without mentoring and 10.71 with mentoring), it can be considered as highly significant in explaining emotional exhaustion. Given the positive correlation, it is possible to conclude that the higher the score of overall female stress, the higher the level of emotional exhaustion.

The second best predictor of emotional exhaustion is the "position of the respondent in the firm" ("B" = 6.11 without mentoring and 6.23 with mentoring). Therefore, it is possible to conclude that management has a significantly higher rate of emotional exhaustion than non-management positions. Since the "T"
statistic was the same for the two samples (with "Mentoring" and without "Mentoring"), it is possible to conclude that mentoring had no moderating effect on the level of emotional exhaustion when analysing the position of the respondent in the firm.

The third variable, "Workload unpredictability", was found to be a significant predictor of emotional exhaustion ("B" = 2.50 without mentoring and 2.48 with mentoring) ("Sig-T" = .043 without mentoring and .051 with mentoring). In other words, since the correlation coefficient is positive, it is possible to conclude that the higher the incidence of workload unpredictability the higher the incidence of emotional exhaustion for the sample in question.

Given that the full regression equation (including mentoring) was not maintained significant, it is possible to conclude that mentoring had no moderating effect on emotional exhaustion. All together, these variables explain 50% of the variance in emotional exhaustion for both analysis (with and without mentoring).
TABLE 5
REGRESSION OF THE PREDICTORS OF EMOTIONAL EXHAUSTION
(MENTORING IN OR OUT OF THE EQUATION)

<table>
<thead>
<tr>
<th>INDEPENDENT VARIABLES</th>
<th>MENTORING OUT</th>
<th>MENTORING IN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&quot;B&quot;</td>
<td>Beta</td>
</tr>
<tr>
<td>Ethnic Background</td>
<td>.646</td>
<td>.026</td>
</tr>
<tr>
<td>Age</td>
<td>-.018</td>
<td>-.020</td>
</tr>
<tr>
<td>Civil Status</td>
<td>1.660</td>
<td>.084</td>
</tr>
<tr>
<td>Number of Dependants</td>
<td>-2.002</td>
<td>-.133</td>
</tr>
<tr>
<td>Pay Inequity</td>
<td>-.228</td>
<td>-.008</td>
</tr>
<tr>
<td>Salary</td>
<td>6.466</td>
<td>.009</td>
</tr>
<tr>
<td>Role Ambiguity</td>
<td>.092</td>
<td>.005</td>
</tr>
<tr>
<td>Job Demands</td>
<td>-.778</td>
<td>-.039</td>
</tr>
<tr>
<td>Workload Unpredictability</td>
<td>2.500</td>
<td>.149</td>
</tr>
<tr>
<td>Occupational Title</td>
<td>5.109</td>
<td>.307</td>
</tr>
<tr>
<td>Lack of Recognition</td>
<td>1.918</td>
<td>.134</td>
</tr>
<tr>
<td>Overall Female Stress</td>
<td>10.674</td>
<td>.548</td>
</tr>
<tr>
<td>Mentored</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

R Square | .50  | .50  |
F        | 9.504| 8.755|
4.2.3.2 - **PREDICTORS OF PROPENSITY TO QUIT**

According to table 6 (p.87), the variable "Overall female stress" was found to be the best predictor of propensity to quit. Since the "B" statistic for this variable is the highest (.488 without mentoring and .481 with mentoring) and since the "T" statistic for this variable is .000 with and without mentoring, it can be considered as highly significant in explaining propensity to quit. In other words, due to the positive correlation coefficient, the higher the incidence of overall female stress, the higher the incidence of propensity to quit.

The second best predictor of propensity to quit is the variable "Lack of recognition". The "T" statistic for this variable is .024 when mentoring is left out of the analysis, and .015 when mentoring remains in the analysis. In addition, the "E" statistic when mentoring is left out of the analysis is .166 and when mentoring is included in the analysis is .179. Since the correlation coefficient is positive, it is possible to conclude that for this sample, the higher the lack of recognition of one's work in the firm, the higher the propensity to quit.

The third best predictor of propensity to quit is the "mentoring" variable whose "T" statistic is .051 and "B" statistic is .176. What is significant about this finding is that mentoring is found to be an accelerator of propensity to quit. Since the beta coefficient is positive, mentoring is found to contribute to a higher level of propensity to quit.
It should be noted that since the beta coefficient is positive, a mentor may contribute to a greater level of propensity to quit.

All together, these variables explain 36% of the variance in emotional exhaustion for the analysis with mentoring and 33% for the analysis without mentoring.
<table>
<thead>
<tr>
<th>INDEPENDENT VARIABLES</th>
<th>MENTORING OUT</th>
<th></th>
<th></th>
<th>MENTORING IN</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&quot;B&quot;</td>
<td>Beta</td>
<td>sig &quot;T&quot;</td>
<td>&quot;B&quot;</td>
<td>Beta</td>
<td>sig &quot;T&quot;</td>
</tr>
<tr>
<td>Ethnic Background</td>
<td>.098</td>
<td>.067</td>
<td>.410</td>
<td>.098</td>
<td>.067</td>
<td>.400</td>
</tr>
<tr>
<td>Age</td>
<td>-.003</td>
<td>-.022</td>
<td>.826</td>
<td>-.002</td>
<td>-.014</td>
<td>.882</td>
</tr>
<tr>
<td>Civil Status</td>
<td>.087</td>
<td>.077</td>
<td>.371</td>
<td>.111</td>
<td>.097</td>
<td>.253</td>
</tr>
<tr>
<td>Number of Dependants</td>
<td>-.106</td>
<td>-.120</td>
<td>.206</td>
<td>-.111</td>
<td>-.125</td>
<td>.180</td>
</tr>
<tr>
<td>Pay Inequity</td>
<td>.066</td>
<td>.039</td>
<td>.628</td>
<td>.054</td>
<td>.032</td>
<td>.687</td>
</tr>
<tr>
<td>Salary</td>
<td>1.107</td>
<td>.027</td>
<td>.789</td>
<td>1.667</td>
<td>.041</td>
<td>.684</td>
</tr>
<tr>
<td>Role Ambiguity</td>
<td>.084</td>
<td>.084</td>
<td>.339</td>
<td>.086</td>
<td>.086</td>
<td>.322</td>
</tr>
<tr>
<td>Job Demands</td>
<td>.014</td>
<td>.012</td>
<td>.897</td>
<td>.024</td>
<td>.021</td>
<td>.825</td>
</tr>
<tr>
<td>Workload Unpredictability</td>
<td>.003</td>
<td>.003</td>
<td>.976</td>
<td>.007</td>
<td>.007</td>
<td>.930</td>
</tr>
<tr>
<td>Occupational Title</td>
<td>-.143</td>
<td>-.123</td>
<td>.183</td>
<td>-.169</td>
<td>-.144</td>
<td>.116</td>
</tr>
<tr>
<td>Lack of Recognition</td>
<td>.166</td>
<td>.1984</td>
<td>.024</td>
<td>.179</td>
<td>.213</td>
<td>.015</td>
</tr>
<tr>
<td>Overall Female Stress</td>
<td>.488</td>
<td>.427</td>
<td>.000</td>
<td>.481</td>
<td>.420</td>
<td>.000</td>
</tr>
<tr>
<td>Mentored</td>
<td></td>
<td></td>
<td></td>
<td>.176</td>
<td>.152</td>
<td>.051</td>
</tr>
<tr>
<td>R Square</td>
<td>.34</td>
<td></td>
<td></td>
<td>.36</td>
<td></td>
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<tr>
<td>F</td>
<td>4.77</td>
<td></td>
<td></td>
<td>4.81</td>
<td></td>
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</tr>
</tbody>
</table>
CHAPTER 5

DISCUSSION AND ANALYSIS

The main objective of this chapter is to discuss the results presented in both the presentation of results and literature review chapters. In order to simplify the comparison, this chapter has been subdivided into three main sections:

1) The first section analyses the bivariate analysis between the predictors of emotional exhaustion and propensity to quit.

2) The second section:
   a) analyses the significant predictors of emotional exhaustion as obtained from the multiple regression analysis.
   b) analyses the significant predictors of propensity to quit as obtained from the multiple regression analysis.

3) The last section of this chapter is a discussion on the major findings of this research and its applicability to the actual population.

5.1 - BIVARIATE ANALYSIS BETWEEN THE PREDICTORS OF EMOTIONAL EXHAUSTION AND PROPENSITY TO QUIT

With respect to the results presented in the previous chapter, the correlations analysis as well as the analysis of variance for emotional exhaustion and propensity to quit, are mixed in terms of consistency with the results of the studies presented in the literature review chapter.

According to Bivariate analysis table 3 (p.79), four (4) variables may be considered as significantly related to emotional
exhaustion. These variables are: Role ambiguity; Workload unpredictability; Job demands; Lack of recognition; and Overall female stress. According to this table, Overall female stress has an \( r = .62 \), therefore, this variable can be considered as the most important for explaining emotional exhaustion.

Overall female stress is the most highly correlated variable with propensity to quit \( (r = .51) \). The only variable that was not found to be significantly related to propensity to quit that was significant for explaining emotional exhaustion is "Workload unpredictability". One reason for this phenomenon is that a consistent and stable heavy workload may be a factor in increasing one’s propensity to quit, but an inconsistent or unstable heavy workload may not be due to the fact that burnout occurs as a result of repeated and consistent work related stress factors (Maslach 1982).

5.2 - ANALYSIS OF THE PREDICTOR VARIABLES OF EMOTIONAL EXHAUSTION AND PROPENSITY TO QUIT

Before beginning this section, it is important to underline the fact that the multivariate statistical results will be analyzed in two separate section: the first section corresponds to emotional exhaustion as it pertains to an analysis with mentoring, and an analysis without mentoring. The second section corresponds to propensity to quit as it pertains to an analysis with mentoring, and an analysis without mentoring. Once a variable is found to be a predictor of emotional exhaustion or propensity to
quit, it will be considered as a predictor of professional stress thus facilitating the comprehension of the female professional stress model.

The main goal of this thesis is to determine which variables are the best predictors of emotional exhaustion and propensity to quit for female chartered accountants, and to see if mentoring relationships will have a moderating effect on these two (2) dependent variables.

5.2.1 - EMOTIONAL EXHAUSTION

Out of all the variables in the study, only 3 can be considered as significant predictors of emotional exhaustion: specifically "Overall Female Stress"; "Job Title"; and "Workload Unpredictability".

"Overall Female Stress" is considered as highly significant ("T" = .000) and thus may be considered as a predictor variable of emotional exhaustion. This variable was computed due to the multicollinearity of three of its sub-components: (Work Negatively Impacts Life Outside Work; Poor/negative Working Conditions; and Gender Stress).

Dissatisfaction outside of work. These results are consistent with the literature reviewed presented in Chapter 2 (Collins and Killough). Mentors may become increasingly over-worked and this increasing the mentor as the mentee increases the workload of the protege, the protege's expectations of their mentor's availability and commitment to their work assignments. These functions may actually cause mentorship to become more difficult to manage. In a strong relationship the mentor and protege are exposed to and responsible for functions that the mentor is that the mentor should provide both career and psychological mentoring, one of the indicators of a strong mentoring relationship. It is not uncommon for the mentor to work long hours and be expected to work more than 40 hours per week. Therefore, social/home life must be placed second in terms of priorities. In terms of exhaustion, this can be explained by the fact that an accounting one's social outside work, the higher the level of emotional more the quantity and quality of work has a negative impact on emotional exhaustion and propensity to quit. In other words, the impact on one's quality of life outside of work. In this study, "the variable "work negatively influences life outside of work" attempts to identify if certain work characteristics, such as
The majority of respondents occupy the positions of supervisor/partner, auditor, senior/intermediate, and tax. Classifications have been identified, they are: manager, the responses to this question, main categories of job occupational job title which the respondent occupies. According to the second best predictor of emotional exhaustion is the 1987: Beatty, 1991: Greenhaus, 1990: Kram, 1985.

With the literature on mentoring and female stress (Quick et al, higher the incidence of discrimination at work, the higher the emotional exhaustion. This is consistent stereotypes in the workplace, family/work pressures! and social isolation negative. Higher the incidence of discrimination at work, negative stressors and emotional exhaustion for those respondents with mentors and for those without mentors. What is found is that the There is a positive correlation among the female those of Quick et al, (1987) and Dolan et al, (1992).

Working conditions and emotional exhaustion is consistent with emotional exhaustion. This positive correlation between negative inconvenient working hours usually result in higher levels of emotional exhaustion. One possible explanation is that long and negative working conditions (mentioned above), the higher the inconvenient working hours, restrictions on behaviour, and negative accounted for. Work environment, such as poor communication, long and to identify the presence of certain negative factors in the variable „poor/negative working conditions „attempts
become a symbol of their gender. This tokenism places executive
encountering extra pressures by the fact that they automatically
executive level positions within male dominated occupations may
explaination, according to Howard (1988), is that women occupying
high levels of emotional exhaustion as well. One possible
positions within public accounting firms have been found to suffer
emotional exhaustion. Female accountants who occupy partners
exploited. These effects can eventually lead to high levels of
according to these authors, are frustration and a sense of being
that are below market level. The results of low salaries,
who work in public accounting firms have compressed salary levels
managers is that according to Chambers and Cutten (1997), managers
explanation for the high level of emotional exhaustion suffered by
suffer the highest level of emotional exhaustion. One possible
respondents who occupied managerial positions have been found to
according to the analysis of variance (Table 4, p.80), those
related to emotional exhaustion but not with propensity to quit.
The occupational title of the respondent has been found to be
presented in the literature review (Bulletin and Planning, 1985).
analysts. Thus, these findings are consistent with what has been
statistic of .00 when mentoring is and is not included in the
highest level of emotional exhaustion. This variable has a "
the analysis of variance, as well as the multiple regression
either manager or supervisor (25%). According to the results of
Safety and Health in the U.S., accountants were the fourth leading according to research by the National Institute for Occupational according to Campbell et al. (1989)'s study that to the increased work demands and longer hours placed on it is considered to be a high-stress profession. In part, this is due accounting public accounting, according to Campbell et al. Public accounting standards are one of the primary causes of stress in 1989) who stated that work overload, time pressure, and rigid by Piotrowski et al. (1989) and Callan and Killough when mentoring is included, thus is consistent with the findings when mentoring is not included in the analyses for emotional exhaustion and 0.51 the job. This variable has a "t" statistic of 0.48 when mentoring concentration required on the job? and how fast one has to think on extent to which there is a marked increase in the workload? the "Workload unpredictability" attempts to identify the competition.

Let go of many accountants, especially in a world of strong accounting world. It is at these levels that firms decide to keep or that at this level, an accountant must try to prove herself in the those that suffer the highest levels of stress. One explanation is chartered accountant's career (supervisor and manager stages) are mentioned in the previous section, the first two stages of a for success. These are all symptoms of emotional exhaustion. In feelings of isolation, fatigue and depression in their struggle placing additional pressures to set examples for others, resulting women in a position of becoming role models for other women, thus
Mentoring "when included in the analyses"

specifically "overrated female stress," lack of recognition and
considered as significant predictors of propensity to quit, out of all the variables in the study, only 3 can be

5.2.2 - PROPENSITY TO QUIT

exhaustion and propensity to quit, which in turn reduce the likelihood of emotional
instrumental in providing means for improving self-esteem and
social support, either from a supervisor or a colleague is
Preus and North (1986) All of these studies suggest that
emotionally exhausted. This is consistent with the findings
respondent feels undervalued at work, the higher the respondent feels
mentoring then it is possible to conclude that the higher the
propensity to be significant (R² = .076 without mentoring and .087 with
without "lack of recognition" attribute to identify the extent to
makers, family physicians and administrative professionals.

growth in reported cardio-vascular disease rates, after tool and the
Barcelona et al., (1979); 1982); Geller et al., (1987); Carcello et al., (1991);
also (1999). These results are consistent with the studies by Pihman et
Gender. Therefore, the propensity to quit of any accountant, regardless of
impact on the propensity to quit. These types of working conditions are likely to
Please note, social/home life must be placed second in terms of
Theoretically, social/home life must be placed second in terms of
working hours may range between 40 to 60 hours per week.
season, and life outside work is surely to be affected (since
accounting career is stressful by nature (especially during tax
propensity to quit. Thus, this can be explained by the fact that an
negative impact on one's life outside work, the higher the
In general, the more the quantity and quality of work has a
and without mentoring). In other words, it was found that in
been found to be highly correlated with propensity to quit (within
quantity of life outside of work. In this study, this study has
quality of life outside of work, the quantity of work and the quantity of work, have a negative impact on one's
identity of certain work characteristics, such as the quality of
The first overall female stress variable appears to
Mentoring.
three variables have a "\textit{significant} or .005 with and without
environmental demands, and gender stress). All together these
variables (work negatively impact life outside of work;
stress" is a computed variable consisting of three independent
As stated in the previous section, "overall female
tendency for this variable to be significant (\(n = 0.24\) when

lack of recognition variable, and the \(\beta\) statistic shows a
of this study show a positive correlation coefficient between the
feel validated by their supervisors and colleagues. Since the results
variable attempts to identify the extent to which the respondents
propensity to quit. As stated in the previous section, this
lack of recognition is the second best predictor of

literature review by Beher and Bhagat (1985).

higher the propensity to quit, this is consistent with the
work! Family/work pressures, and social isolation at work! negative stereotypes at work! the
incident of discrimination at work! negative stereotypes and propensity to quit. What is found is that the higher
stressors and propensity to quit. There is a positive correlation among the gender


guilt is consistent with those of Dolan, Van Ameringen, Corbin and
correlation between negative working conditions and propensity to

above), the higher the propensity to quit. This positive
higher the presence of negative working conditions (mentioned
propensity to quit. In other words, for the sample studied, the
has been found that this variable is positively correlated with
behaviour, and negative office politics. In the present study, it
certain negative facets in the work environment, such as poor
negative working conditions attempts to identify the presence of

The second "overall female stress" variable "poor/
provide the mentoring functions effectively. A final explanation is that literature review chapter 2, p. 54). Another explanation is that problems with cross-gender mentoring relationships (stated in the literature more unvalued by their mentors due to many of the female protégés may actually benefit most of the mentors are male, the female protégés may not benefit however, one possible explanation for this finding is that since Valetor and Scanlan, 1997; Caunter, 1997; Hemmert and Pirmann, 1997).

The findings of the literature review presented in chapter 2 contradict the most of mentoring and propensity to quit. This finding contradicts most of quitting.

In other words, there is a positive correlation between in the analyzes, it was found to be a predictor of propensity to interestingly, when the “Mentoring” variable was included esteem and confidence, which in turn reduce the likelihood of quitting and confidence, which is instrumental in providing means for improving self-esteem. Studies suggest that social support, either form a supervisor or a friend (North, 1987; O’Donan, Van Ameringen and Arsenault, 1992; Hobbol and Shihom, 1992; Fruendenberg and North, 1995). All of these results are consistent with the finding presented by Caunter, Hemmert and Pirmann that the higher the propensity to quit, the higher the response. Furthermore, other results, the higher the response felt valued by other mentorship is not included in the analyzes. Thus, according to the mentorship is included in the analyzes and "p" = .05 when
quantity of mentoring functions provided.

(75, 3%) sexual tension may be present despite the type and gender mentoring relationships constitute a majority in this study. However, since cross-literature since a strong mentoring relationship should not cause rupture, these results may seem contradictory to the face, these results may cause hurt to think of teaching.

Others in the organization, this creating negative conditions that reactions may cause the protectee to feel excluded and isolated from important matters which may cause jealousy among peers. These colleagues. In addition, the mentor usually involves the protectee. Female protectee can cause negative reactions and gossip among accounting's working environment. As stated in the literature, provides strong mentoring functions may create problems for the protectee propensity to quit is that a mentorship relationship that one explanation for the fact that mentoring was found to

SUMMARY

butter burnout was that of Doan and Renau (1992).
In addition, Chamber and Culleen (1997) suggested that the first 2 managerial levels exhibited the smallest turnover of turnover.

Turnover intentions, and the group with 5-7 years of tenure

unusually at the entry level positions expressed the strongest
tenure. They found that the group with 2-4 years of tenure

statistically significant differences in "intended turnover" by

according to a 1986 study by Buxton and Martin, there are

expect from them at work.

and objectives, and by helping the protégé to predict what others

from "role ambiguity" by helping to clarify job responsibilities

this phenomenon may be that mentors may actually buffer the protégé

about what others expect of them on the job, one explanation for

others expect of them on the job, and 4) whether they are clear

their work objectives are clearly defined, 3) they can predict what

(1) their job responsibilities are clearly defined, 2) their role

variate attempts to identify the extent to which the respondents

emotional exhaustion or propensity to quit in this study. This

role ambiguity has not been found to be a predictor of either

and Boulton, Van Amersfoort, Cornhill, and Arsenault (1992). However,

pretextors of propensity to quit by constable and Russet (1986)

"role ambiguity" was thought to be one of the major

"role ambiguity", and "job title,"

prove not to be predictors in this study. These variables include

emotional exhaustion and propensity to quit in the literature, have

interesingly, some variables presented as predictors of

100
years of an accounting career are associated with the vast majority of exits. It is interesting to note that in this study, the occupational title of the respondent is highly correlated with emotional exhaustion but not with propensity to quit. One explanation for this phenomenon may be due to seniority. In other words, the longer that an accountant remains with an accounting firm, the higher the level of emotional exhaustion and the lower the propensity to quit. Emotional exhaustion may increase at the higher levels since competition is greater thus placing greater pressure on the accountants to increase performance. However, the time invested in human capital, the higher the benefits of remaining with the firm.
6.2 RESULTS

Presence of a mentorship relationship, level of emotional exhaustion and propensity to quit with the female chartered accountants in the city of Montreal has not been found to moderate the level of emotional exhaustion.

The results allow for the following conclusions:

According to the proposed objectives, the results of this study indicate that the presence of a mentorship relationship, level of emotional exhaustion and propensity to quit with the female chartered accountants in the city of Montreal has not been found to moderate the level of emotional exhaustion.

6.1 MAIN OBJECTIVE

PERCEPTIONS AND CONCLUSION

CHAPTER 6

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Following these conclusions it is now possible to draw a conclusion: mentoring was found to be an accealterator.

<table>
<thead>
<tr>
<th>Without Mentoring</th>
<th>With Mentoring</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Overall Female Stress</td>
<td>2. Lack of Recognition</td>
</tr>
</tbody>
</table>

Analyzing to quit according to the multiple regression analysis, Table 8: Summary of the predictor variables of propensity to quit.

<table>
<thead>
<tr>
<th>Without Mentoring</th>
<th>With Mentoring</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Overall Female Stress</td>
<td>2. Job TITLE</td>
</tr>
</tbody>
</table>

Analyzing to according to the multiple regression explanation, Table 7: Summary of the predictor variables of emotional exhaustion.
to explain various levels of stress. Many authors have looked into differences in personality (Type A versus Type B for example).

Another limitation is that the model does not include major sources of professional stress and burnout for women. Therefore, lack of comparable data for both male and females who characterized accounting is another limitation. This thesis, is the fact that this study controls solely for female employees of male-dominated professional occupations.

Therefore, this study will mostly benefit the same forms of stress as those who are working in predominately traditionally obtained mentors of the same sex and will not experience representativeness of the total female population since females who represent protective accountants. This study will therefore not be limited to both male and female, and how they affect the mentors in top positions in the accounting profession that can take on the mentor role. Therefore, the mentors chosen for the study cannot cause them stress. However, there is presence of a lack of such as stereotyping, family pressures and discrimination that mentor of the same sex is greater for women due to extra variables without limitations. As mentioned, the necessity of having a

6.3 LIMITATIONS OF THE STUDY

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The low response rate is another limitation, due to busy schedules. Many respondents did not have the time to fill out the scope of this research. 

Without a longitudinal study, which unfortunately goes beyond the function of the job market, however, a study on the effects of mentoring on the level of propensity to quit and turnover would have presented a clearer picture of the results on the actual turnover rates of female related to turnover, despite the fact that the intention to quit has been found to be positively related instead of actual turnover is a limitation. Despite the fact that personality (intention) to quit was used as the fact that such an analysis is beyond the scope of this study, it has been decided to eliminate this variable from this study.

That those who would be considered as "Type B" have a higher level of emotional exhaustion and/or propensity to quit than "Type A" personality. It would have been interesting to see if the respondents who would be considered as "Type B" personality/behavior. It would have been interesting to see differences in personality as a possible explanatory variable.
to quit.

That may influence the level of emotional exhaustion and propensity
language used in the firm are put two important characteristics
propensity to quit. Characteristics such as firm size and main
a contributing factor to the levels of emotional exhaustion and
characteristics of the firms studied were not taken into account as
characteristics of the firms studied were not taken into account as

A major limitation of this study was the fact that the

mentoring provided (strong or weak relationships)

provided for an explanation of burnout with the quality of
provided for an explanation of burnout with the quality of
and burnout. Instead, due to the time constraints, the analyses
and burnout. Instead, due to the time constraints, the analyses
see which functions are associated with lower levels of stress
see which functions are associated with lower levels of stress
between the different mentoring functions provided in order to
between the different mentoring functions provided in order to

The analyses of the data should have distinguished

mentored accountants were not feasible.

contrasts for this study, conducting interviews with every
drawbacks of mentoring relationships. However, due to the time
drawbacks of mentoring relationships. However, due to the time
Kram (1985) and Allenman (1982), a combination of the two methods
Kram (1985) and Allenman (1982), a combination of the two methods
instead of the interview method of data collection. According to
instead of the interview method of data collection. According to

An additional limitation is the use of a questionnaire

to 2 months to have approximately 160 returned.

to 2 months to have approximately 160 returned. However, it finally averaged out
have the questionnaires returned. However, it finally averaged out
guestionnaire. One month was originally allotted to every firm to

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After having completed an extensive review of the literature on the subject, the best method to use in studying mentoring and the effects of stress would be a combination of qualitative and quantitative research, interviews and questionnaires. As a technique for gathering qualitative data, in-depth interviews are used to gain insights regarding how individuals attend to, perceive, or otherwise deal with some of the stressors on managerial women. More research is needed to understand how organizational life may be altered to lessen their stressors on managerial women. Factors such as token status, systemic discrimination, and lack of mentors are just some sources of stress for female accountants. It is not possible to understand the major structural factors, it is argued that without consideration of impact of structural factors and their effects on the woman accountant (or female accountants) needs to investigate the full comprehensiveness theory of stress and coping in managerial women.

6.4 Suggestions for Future Research

The identification and the comprehensibility nature of the research provides a purpose. The identification of many major relationships has been exploratory. The present study has served a useful explanatory purpose. It should be emphasized that the purpose of this study
4. A study to determine the mentoring functions provided by gender of the mentor.

3. A study of the difference in stress effects in terms of the variables among both male and female chartered accountants.


1. A longitudinal study of the effects of mentoring relationships on burnout.

Study: There is much more in terms of research that may be done, for those who are interested in studying the effects of mentoring relationships on burnout and burnout will help to obtain rich descriptive accounts of personal experiences. Mentoring and burnout will help to obtain rich descriptive accounts of depth interview combined with questionnaire survey on the topics of effects on the level of burnout. Therefore, this study is needed to explore unanticipated questions. In this way, an investigation is possible to explore mentoring relationships among women and their possible influence on the phenomenon of interest. Little is presently known about the
A study that would take into consideration the fact that market forces may have an impact on the level of propensity to quit.

6. A study to determine the optimal level of closeness in a mentoring relationship.

In order to arrive at a conclusion about closeness in a mentoring relationship, subjective accounts and descriptives are necessary in the study would have to be conducted using the interview method, this type of and external relationships of either party. This type of should foster teaching without compromising both the internal cross-gender mentoring relationships. This level of closeness should potential mentors.

through a series of interviews with mentors as well as the issues from a mentor's perspective. This may be done his/her role. In short, research has not critically examined factors affect the ability of the mentor to be effective in maintaining or terminating a mentoring relationship, and what individuals to act as mentors, what motivates mentors to questions that need to be addressed include what motivates the mentor's phenomenon from the mentor's perspective.

Interestingly, there is a strong absence of research regarding to the individuals and to the firms.

A clear view of what exactly is provided in terms of benefits.
8. A study of emotional exhaustion and propensity to quit that would take into consideration the characteristics of the firms, (i.e., size, ethnic component or company politics).

9. A study that would take into consideration the position of the mentor as a possible predictor of emotional exhaustion and propensity to quit.
use mentoring as a way to increase performance rather than mentoring may not be used as it should. Some accounting firms may have ceased to have (or have had) mentors. The responses have claimed to have (or have had) mentors as a result of mentoring relationships. Therefore, despite the fact that most of mentoring working environments that foster the creation of positive functions of mentoring. In other words, the firms may not be that many accounting firms may not be aware of the many benefits to quit. One possible explanation for this phenomenon is that the fact fact, mentoring has proven to enhance the respondent's propensity to reveal any major beneficial effect for women accountants. In terms of the effects on these independent variables, there is no way of coping with stress. The results of the mentoring survey in our study remain doubtful, as well as the role of mentoring as a predictor of burnout. The relationship between propensity to quit and emotional vulnerability to specific gender stressors. The fact that female accountants are particularly quit. This finding is not surprising since much of the literature important in describing both emotional exhaustion and propensity to predictor variables. Overall, female stressors are particularly emotional exhaustion and propensity to quit have some similar remained limited. However, according to the present study, both years' an understanding of the predictors of these variables has propensity to quit has grown dramatically in the past several years, and organizational research on emotional exhaustion and 6.5 EPILOGUE
organizational structures. And more stable career paths that will help them grow within their organization. In order to allow younger women to develop stronger encourage top performing women to take on mentor roles within their firms. In addition, firms should promote positive relationships building. In this atmosphere, firms must develop working environments that will promote occupational stress and burnout. However, in order for women to take advantage of this process, accounting firms (and all male dominated stress and burnout. Moreover, the influence of managing that mentoring is a potentially instrumental vehicle for managing different stressful situations and how mentoring relationships affect their coping strategies, one of the major conclusions is that the mentor's role is a pivotal one. How mentors cope, or perceive, to cope with stress and burnout. This study has shed some light onto the topic of how women cope, or perceive, to cope with stress and burnout.

From that in many situations, mentoring may actually cause a certain amount of stress and burnout. It is not surprising to find that in many situations, mentoring may actually cause a certain amount of stress and burnout. To date, mentoring research has acknowledged the fact that most cross-gender mentoring relationships endure many difficulties, it is not surprising to take into consideration the fact that most cross-gender mentoring relationships endure many difficulties. Thus, taking into consideration the fact that most of the mentors in the study are male, this study has shed some light onto the topic of how women cope, or perceive, to cope with stress and burnout.


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Thank you for your time.

confidentially,

Once completed, please insert the questionnaire into the attached envelope to ensure

communications and suggestions.

yourself and your colleagues. Try not to overlook any questions and do not hesitate to share

Choose a quiet spot where you can concentrate. Think of your firm, your department,

preoccupations. Thank you for giving us the privilege of sharing very confidentially your daily

profession. By filling out this questionnaire you are helping the advancement of women in the accounting

profession specifically. Women have been relegated in various insurance, and occupations, but has not yet been studied in the accounting

workplace. It has been known to affect the quality of

studying the quality of workplace in accounting is important in order to measure the amount

Good Day.

THE STUDY OF MENTORING AND BURNOUT IN ACCOUNTING

SCHOOL OF INDUSTRIAL RELATIONS
UNIVERSITY OF MONTREAL
Name of firm in which you presently work: ________________________________

Are you a certified or chartered accountant? Yes __ No __ [6]

$70,000 and up __
$55,000 - $70,000 __
$40,000 - $55,000 __
$30,000 - $40,000 __
$20,000 - $30,000 __

What was your bonus income salary for the year 1991? (Check one item): [8]

Main Provider __ Equal Provider __ Secondary Provider __

How would you classify your financial contribution to your household? [7]

— Single __ Divorced/Separated __ MARRIED/COMMON LAW __

What is your marital status? [5]

English Canadian __ French Canadian __ Other (specify) __

How would you classify yourself in terms of cultural background? [4]

English __ Other (specify) __ French __

What is your mother tongue? [3]

What year were you born? [2]

Gender: Male __ Female __

BACKGROUNDF INFORMATION
Concerning your work schedule, are you: [14]

Tax — Other (specify) — Other (specify) [13]

My main title is: [12]

Regarding your current job, what is your main occupational title?

More than 10 years — Between 6 and 10 years — Between 1 and 5 years — Less than one year [11]

How long have you been working for this firm? (Check one item)
SECTION 1

ROLE AMBIGUITY

LET’S NOW TALK ABOUT SOME ASPECTS OF YOUR WORK!

These questions deal with different aspects of work. Please indicate to what extent these aspects appear in your job. Circle one number per item.

<table>
<thead>
<tr>
<th></th>
<th>Very much</th>
<th>Some-what</th>
<th>Not so much</th>
<th>Not at all</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your job responsibilities are clearly defined.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>You can predict what others will expect of you on the job.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Your work objectives are clearly defined.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>You are clear about what others expect of you on the job.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>
I feel like I am at the end of my rope: 
8.

Working with clients directly puts too much stress on me: 
7.

I feel I'm working too hard on my job: 
6.

I feel frustrated by my job: 
5.

I feel burned out from my work: 
4.

Working with clients all day is really a strain for me: 
3.

I feel exhausted when I get up in the morning and have to face another day on the job: 
2.

I feel used up at the end of the workday: 
1.

I feel emotionally drained from my work: 

Statements: 0-6

HOW OFTEN

<table>
<thead>
<tr>
<th>Day</th>
<th>Every</th>
<th>A Few Times a Week</th>
<th>Once a Week</th>
<th>A Few Times a Month</th>
<th>Once a Month</th>
<th>A Few Times a Year</th>
<th>Never</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

HOW OFTEN:

Emotional Exhaustion
Now indicate how often you experience each of the following changes on your job. Circle one number per item.

WORKLOAD UNPREDICTABILITY

1. You find your work to be too difficult.
2. You often must work overtime.
3. Your job leaves you with little time to get things done.
4. Your job requires you to work very hard.
5. Your job requires you to work very fast.

Please indicate in what extent the following aspects appear in your job. Circle one number per item.
Let us now talk about the perception others have of your work. Circle one number on each line.

**LACK OF RECOGNITION**

<table>
<thead>
<tr>
<th>Item</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Negative office policies.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restrictions on behavior.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long and inconvenient working hours.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Poor communication.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please indicate to what extent the following aspects appear in your job. Circle one number per item:

**POOR/NEGATIVE WORKING CONDITIONS**

<table>
<thead>
<tr>
<th>Item</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>All</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Much</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not at all</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not so</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Some</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1 2 3 4 Social isolation at work
1 2 3 4 The family/work interface
1 2 3 4 Negative stereotyping at work
1 2 3 4 Discrimination at work

A lot Not at all Somewhat Little Very

Circle one number per item.

As a female accountant, to what extent do you feel that these issues affect your working life?

**Gender**

1 2 3 4 Career ambitions
1 2 3 4 Financial responsibilities
1 2 3 4 Family responsibilities

Not at all Somewhat Little Very

To what extent are these issues important to your daily life? Circle one number per item.

**Extraorganizational Demands**
<table>
<thead>
<tr>
<th>Strongly Agree</th>
<th>Somewhat Agree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>3</td>
<td>2</td>
</tr>
</tbody>
</table>

From the standpoint of quality of life outside work, to what extent do you agree or disagree with the following statements: Circle one number per item.

- My job content, quality-wise (responsibility, participation in decisions, etc.), has a negative impact on the quality of my life outside work.
- My job content, quantity-wise (overload during tax season etc.), has a negative impact on the quality of my life outside work.
- The context surrounding my work, from the standpoint of human relations, conflicts, role ambiguity, lack of autonomy etc., has a negative impact on the quality of my life outside work.
- The context surrounding my work, from an administrative standpoint, (career, income, promotions etc.), has a negative impact on the quality of my life outside work.
**PAY SATISFACTION**

Now that we have gone through various aspects of your work, how do you feel about your pay? For the following questions, circle one number on each line.

<table>
<thead>
<tr>
<th>Compared to other people in this Firm who do a job similar to mine, I get..</th>
<th>Less than I should get</th>
<th>About the same As I should get</th>
<th>More than I should get</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>2</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Compared to other people in this Firm who do a job different from mine, I get..</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Compared to other people who do not work where I work but who have similar skills as mine, I get..</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
</table>

**PROPENSITY TO QUIT**

For the following items please circle one number per item.

<table>
<thead>
<tr>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>If I had to do it all over again, I would not choose the same type of job.</td>
<td>4</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>I plan to look for a similar job within the next year.</td>
<td>4</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>I am thinking about leaving my type of job altogether.</td>
<td>4</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>I would like to find a similar job in another firm.</td>
<td>4</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>I do not want to remain in my actual working field.</td>
<td>4</td>
<td>3</td>
<td>2</td>
</tr>
</tbody>
</table>
To what extent is the person who is supervising you willing to discuss personal problems?

To what extent can you confide in your colleagues at work when things become complicated?

To what extent can you confide in your colleagues at work?

To what extent can you confide in your boss when things become complicated at work?

To what extent can you confide in your colleagues at work?

To what extent can you confide in your colleagues at work?

To what extent do your colleagues contribute to facilitating your work life?

To what extent does the person who is supervising you contribute to facilitating your work?

**SOCIAL SUPPORT QUESTIONNAIRE**

**SECTION 2**
Mentoring is a system that is typical of many professions. It operates both to train people in certain specialties and to ensure continuity of professional values. The fields in which this process exists are marked by an interplay between formal and informal relationships.

In the formal context, a mentor is a higher level staff member of an enterprise on whom we demand to assist a younger staff member in a lower position in the hierarchy in his/her development of a career through a supportive relationship. Formal mentoring can be defined generally as relationships between junior and senior colleagues, or between peers, that provide a variety of developmental functions. In the informal context, the mentor englobes the sense of professor, counsellor, role model and friend.

On the other hand, if you have (or have had) such a person in mind, please provide some demographic details about him or her. (1) In the case of more than one mentor, choose the mentor that is closer, or has been closest to you; (2) use your best judgment in describing your mentor in the section below.
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Gender of Mentor</strong></td>
<td>Male</td>
</tr>
<tr>
<td><strong>2. Approximate age of Mentor</strong></td>
<td></td>
</tr>
<tr>
<td><strong>3. Mentor's position in the firm.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Partner</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Supervisor</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Manager</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Other (specify)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>4. Your relationship with Mentor in terms of a reporting relationship.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>My Mentor is a:</strong></td>
<td></td>
</tr>
<tr>
<td>(1) Direct supervisor</td>
<td></td>
</tr>
<tr>
<td>(2) Indirect supervisor</td>
<td></td>
</tr>
<tr>
<td>(3) A colleague</td>
<td></td>
</tr>
<tr>
<td>(4) Other (specify)</td>
<td></td>
</tr>
<tr>
<td><strong>5. On average, how often do you meet (or have met) with your Mentor?</strong></td>
<td></td>
</tr>
<tr>
<td>(1) Weekly</td>
<td></td>
</tr>
<tr>
<td>(2) Bi-weekly</td>
<td></td>
</tr>
<tr>
<td>(3) Monthly</td>
<td></td>
</tr>
<tr>
<td>(4) Quarterly</td>
<td></td>
</tr>
<tr>
<td>(5) Semi-annually</td>
<td></td>
</tr>
<tr>
<td>(6) Annually</td>
<td></td>
</tr>
</tbody>
</table>
My mentor has shared personal experiences as an alternative perspective to my problems.

My mentor has demonstrated good listening skills in our conversations.

I will try to be like my mentor when I reach a similar position in my career.

I respect and admire my mentor.

I try to imitate the work behaviour of my mentor.

My mentor has conveyed feelings of respect for me as an individual.

My mentor has encouraged me to try new ways of behaving in my job.

Mentor provided informal feedback on your performance.

Mentor shared ideas with you.

Mentor suggested specific strategies for achieving your career goals.

Mentor has encouraged you to prepare for advancement.

Very unlikely or irrelevant

Very likely or relevant

Mark a number in the space provided from 1 to 7 according to the scale to indicate how likely it is that you would be treated that way by your mentor.
My mentor has interacted with me socially outside of work.

My mentor has invited me to join him/her for lunch.

My mentor has been difficult to complete.

My mentor helped me finish assignments/tasks or meet deadlines that otherwise would have been difficult to complete.

My mentor has kept feelings and doubts I shared with him/her in strict confidence.

My mentor has kept feelings and doubts I shared with him/her in strict confidence.

My mentor has conveyed company for the concerns and feelings I have discussed with him/her.

My mentor has encouraged me to talk openly about anxieties and fears that deterred from my work.

My mentor has encouraged me to talk openly about anxieties and fears that deterred from my work.

My mentor has encouraged me to talk openly about anxieties and fears that deterred from my work.

Very unlikely or infrequent

Very unlikely or infrequent
VIE DANS LE MILIEU DE TRAVAIL DES COMPTABLES
L'ÉTUDE SUR LE MENTORING ET LA QUALITÉ DE L'ÉDUCATION INSTITUO posture
Entreprise des Études et de la Recherche Industrielle de l'Université de Montréal
<table>
<thead>
<tr>
<th>(1) Sexe</th>
<th>Masculin</th>
<th>Féminin</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) Année de naissance</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>(3) Langue Maternelle</td>
<td>Anglais</td>
<td>Français (spécifier)</td>
</tr>
<tr>
<td></td>
<td>Canadian Anglais</td>
<td>Canadian Français (spécifier)</td>
</tr>
<tr>
<td>(4) Classification culturelle, comment vous considérez-vous ?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(5) Quel est votre état civil ?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>marié(e) / divorcé(e) / célibataire</td>
</tr>
<tr>
<td>(6) Combien d'enfant(s) à charge avez-vous sous l'âge de 18 ans ?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(7) Comment classifiez vous votre contribution financière ?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Soutien principal</td>
<td>soutien Égal</td>
</tr>
<tr>
<td></td>
<td>Soutien Secondaire</td>
<td></td>
</tr>
<tr>
<td>(8) Quelle était votre salaire brut pour l'année 1991 ?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$20,000 - $30,000</td>
<td>(1)</td>
</tr>
<tr>
<td></td>
<td>$30,000 - $40,000</td>
<td>(2)</td>
</tr>
<tr>
<td></td>
<td>$40,000 - $55,000</td>
<td>(3)</td>
</tr>
<tr>
<td></td>
<td>$55,000 - $70,000</td>
<td>(4)</td>
</tr>
<tr>
<td></td>
<td>$70,000 et plus</td>
<td>(5)</td>
</tr>
<tr>
<td>(9) Es-ce que vous êtes comptable agréé ou certifié ?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Oui</td>
<td>Non</td>
</tr>
</tbody>
</table>
(10) Nom de la compagnie pour laquelle vous travaillez?

____________________________

(11) Depuis quand travaillez-vous pour cette compagnie?

___ Moins d'un ans (1)
___ Entre 1 à 5 ans (2)
___ Entre 6 à 10 ans (3)
___ Plus de dix ans (4)

(12) Quel poste occupez-vous actuellement? Le titre de mon poste est:

____________________________

(13) Dans quel département travaillez-vous?

<table>
<thead>
<tr>
<th>Taxe</th>
<th>Verification</th>
<th>Autre (spécifier)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

(14) Selon votre horaire de travail, êtes-vous?

___ Régulier à temps plein
___ Régulier à temps partiel
___ Autre (spécifier) __________.
Je sens la force de votre travail.

Travaillez avec des chaussettes dhématogram et non stressées.

1. Je sens que je travaille trop pour mon emploi.
2. Je sens que je n'arrive pas à mon emploi.
3. Je sens que je n'arrive pas à mon emploi.
4. Je sens que je n'arrive pas à mon emploi.
5. Je sens que je n'arrive pas à mon emploi.
6. Je sens que je n'arrive pas à mon emploi.
7. Je sens que je n'arrive pas à mon emploi.
8. Je sens que je n'arrive pas à mon emploi.
9. Je sens que je n'arrive pas à mon emploi.

Pour les questions relatives à votre travail, veuillez indiquer à quelle fréquence vous ressentez les aspects suivants.

<table>
<thead>
<tr>
<th>James</th>
<th>Quelquefois</th>
<th>Certaines</th>
<th>Toujours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oui</td>
<td>0</td>
<td>3</td>
<td>6</td>
</tr>
<tr>
<td>Non</td>
<td>1</td>
<td>2</td>
<td>4</td>
</tr>
</tbody>
</table>

Si vous n'avez jamais ressenti ces émotions, marquez « 0 ». Pour les autres, intégrez-les spécifiques à votre travail.

Les aspects suivants relatives à différentes questions de votre travail.

<table>
<thead>
<tr>
<th>Questions relatives à votre travail</th>
<th>Fréquence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vous avez souvent</td>
<td>Oui 0 Non 1</td>
</tr>
<tr>
<td>vous êtes satisfait de vos</td>
<td>Oui 2 Non 3</td>
</tr>
<tr>
<td>activités</td>
<td>Oui 4 Non 4</td>
</tr>
</tbody>
</table>

Les questions suivantes relatives à différentes aspects de votre travail.

SECTION 1

4
<table>
<thead>
<tr>
<th>Description</th>
<th>Très Souvent</th>
<th>Souvent</th>
<th>L'occasion</th>
<th>Rarement</th>
<th>Très</th>
<th>Assez</th>
<th>Souvent</th>
<th>Jamais</th>
</tr>
</thead>
<tbody>
<tr>
<td>Votre travail exige que vous travaillez très vite.</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Votre travail exige que vous travaillez très fort.</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Votre travail vous laisse peu de temps pour faire ce que vous avez à faire.</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vous avez besoin de travailler des heures supplémentaires.</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vous trouvez que votre travail est trop difficile.</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Veuillez indiquer à quelle fréquence vous subissez chacun des changements suivants dans votre travail, en encerclant le chiffre par item.

Un accroissement du nombre de tâches exigences.

Un accroissement du degré de concentration requises au travail.

Un accroissement de la vitesse à laquelle il vous faut penser.
<table>
<thead>
<tr>
<th>Jusqu'à quel point les aspects suivants se retrouvent dans votre vie routine?</th>
<th>Pas de</th>
<th>Peu</th>
<th>Certain point</th>
<th>Beaucoup</th>
</tr>
</thead>
<tbody>
<tr>
<td>Responsabilité familiale</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Responsabilité financière</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Ambitions professionnelles</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

Etant comptable, femme, à quelle fréquence les aspects suivants se retrouvent dans votre travail?

<table>
<thead>
<tr>
<th>Jusqu'à quel point</th>
<th>Pas de</th>
<th>Peu</th>
<th>Certain point</th>
<th>Beaucoup</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discrimination au travail</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Stéréotype negatif au travail</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Conflit familial/professionnel</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Isolé socialement au travail</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Très peu</td>
<td>Un peu</td>
<td>Certain point</td>
<td>Beaucoup</td>
</tr>
<tr>
<td>-------------------------</td>
<td>----------</td>
<td>--------</td>
<td>---------------</td>
<td>----------</td>
</tr>
<tr>
<td>Communication inadequate</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Heures de travail longues et inflexibles</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Restrictions de votre caractère</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Politique de bureau négatives</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

Voudriez-vous indiquer jusqu'à quel point ces aspects se retrouvent dans votre travail? Encerclez un chiffre par item.

Si nous parlons maintenant de la perception qu'ont les autres de votre travail. Encerclez un chiffre:

Jusqu'à quel point croyez-vous que votre travail est vraiment valorisé par votre supérieur(e)?

Jusqu'à quel point croyez-vous que votre travail est vraiment valorisé par vos collègues?

De façon générale, croyez-vous que votre travail recèle toute l'appréciation qu'il mérite?
OUESTONNAIRE SUR LE SUPPORT SOCIAL

Section 2
Par conséquent, si vous pensez être qualifié par un mentor formel ou informel et que décrit précédemment, si

S'il vous plaît, n'oubliez pas d'inscrire ici votre conseiller, reporter à la section suivante.

Cheminement du candidat.

Le mentor peut être un professionnel, un consultant, ou un ami qui vous supporte et vous conseille dans votre

mentoring formel ou informel par exemple, un supporteur immédiat ou un mentor. Au point de vue professionnel, le

mentoring est un point clé dans votre carrière, et un réel mentor, qui vous aide à vous développer en une position

supérieure, est un mentor à position égale dans l'entreprise, qui vous assure d'un emploi, de position

formelle.

A des relations formelles ou informelles.

Le mentor et un mentor informel, qui vous aida à développer des relations professionnelles. Ce mentor peut être une

personne de confiance, un mentor formel ou informel, ou un mentor.

Questions à poser à votre mentor.

Section 1
<table>
<thead>
<tr>
<th>1. Sexe de votre mentor</th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Mâle</td>
<td>Féminin</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Age approximatif de votre mentor</th>
<th></th>
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</thead>
<tbody>
<tr>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Quel poste occupe-t-il actuellement?</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Assocé</td>
<td>Contrôleur</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Votre association professionnelle avec votre mentor:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon mentor est un: 1) supérieur(e) immédiat</td>
<td></td>
</tr>
<tr>
<td>2) supérieur(e) indirect</td>
<td></td>
</tr>
<tr>
<td>3) Colleague</td>
<td></td>
</tr>
<tr>
<td>4) Autre (spécifier)</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>5. En moyenne combien de fois rencontrez-vous votre mentor?</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1) 1 fois par semaine</td>
<td></td>
</tr>
<tr>
<td>2) 2 fois par mois</td>
<td></td>
</tr>
<tr>
<td>3) 1 fois par mois</td>
<td></td>
</tr>
<tr>
<td>4) Trimestriel</td>
<td></td>
</tr>
<tr>
<td>5) 2 fois par ans</td>
<td></td>
</tr>
<tr>
<td>6) 1 fois par ans</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Très improbable ou non fréquent</td>
</tr>
<tr>
<td>---</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>Mon mentor m'encourage à partager mes inquiétudes ainsi que mes peurs qui m'empêchent d'écouter mes tâches.</td>
</tr>
<tr>
<td>2</td>
<td>Mon mentor demeure de l'empathie pour mes préoccupations et sentiments pendant nos discussions.</td>
</tr>
<tr>
<td>3</td>
<td>Mon mentor garde nos conversations personnelles en confidentielles.</td>
</tr>
<tr>
<td>4</td>
<td>Mon mentor m'aide à terminer des projets ou à respecter mes échéances ou encore à atteindre des objectifs qui n'auraient pas pu être atteints sans lui.</td>
</tr>
<tr>
<td>5</td>
<td>Mon mentor m'invite à dîner avec elle/him.</td>
</tr>
<tr>
<td>6</td>
<td>Je partage des sorties sociales avec mon mentor.</td>
</tr>
</tbody>
</table>