

OCCUPATIONAL STRESS, EMOTIONAL EXHAUSTION
AND PROPENSITY TO QUIT AMONGST FEMALE
ACCOUNTANTS:
THE MODERATING ROLE OF MENTORING

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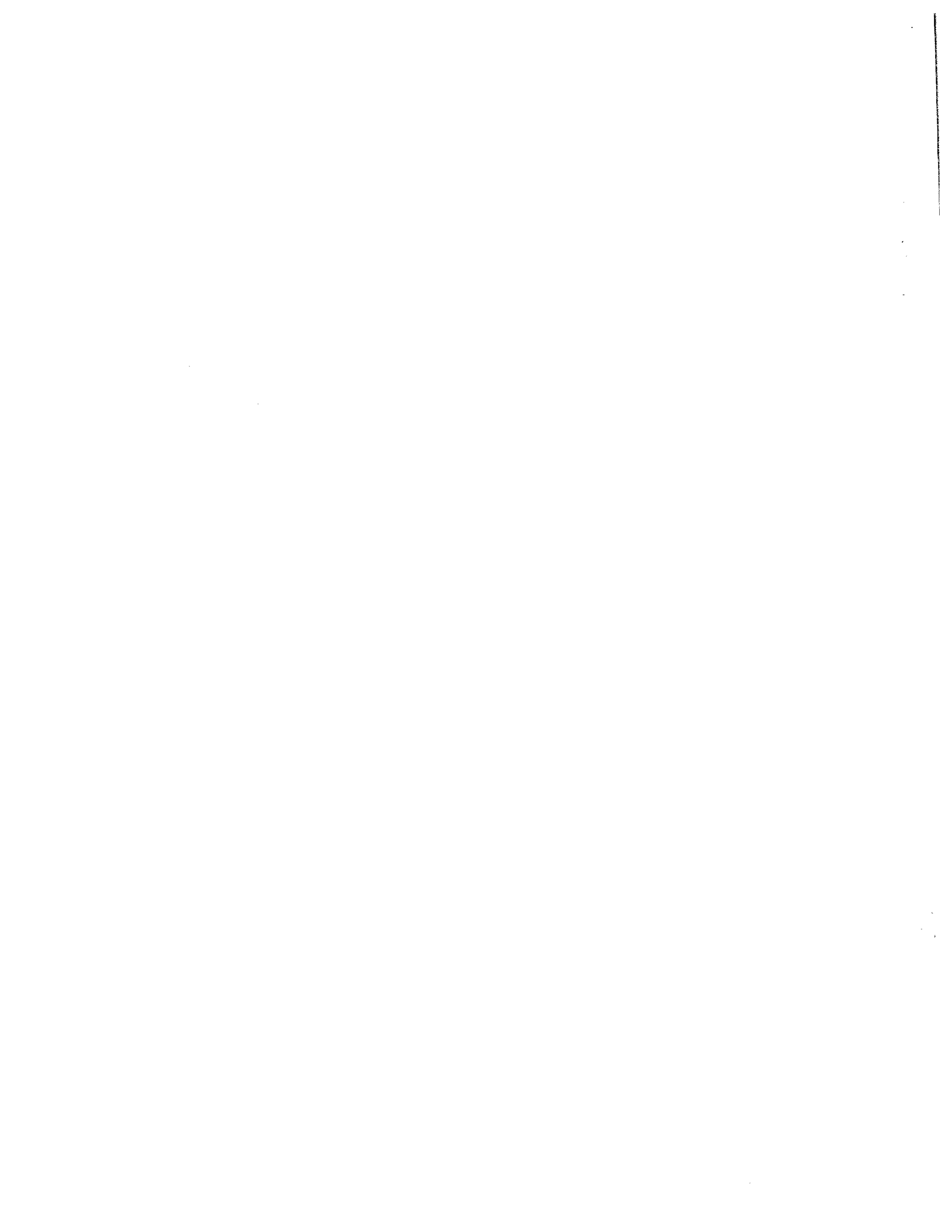
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**Occupational Stress, Emotional Exhaustion and Propensity to Quit
amongst Female Accountants:
The Moderating Role of Mentoring**

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Occupational Stress, Emotional Exhaustion and Propensity to Quit amongst Female Accountants: The Moderating Role of Mentoring

ABSTRACT

This is an exploratory study on the mediating role of mentoring in explaining emotional exhaustion and propensity to quit amongst chartered female accountants. The relationship between propensity to quit and emotional exhaustion remains cloudy, as well as the role of mentoring as a way of coping with stress. The results to the mentoring survey, in terms of its effects on these dependent variables has not revealed any major beneficial effect for women accountants. In fact, in some cases, the mere fact that the accountant have had a mentor, has proven to enhance the respondent's propensity to quit. The results presented in this study also identify the principal determinants (stress) which explain variance in propensity to quit and in emotional exhaustion. Thus, taking into consideration the fact that most cross gender mentoring relationships endure many difficulties, it is not surprising to find that in many situations, mentoring may actually cause a certain amount of stress.

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 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. 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 protégés 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 arena 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 in the work setting (Greenglass, 1990).

The objectives of this study were twofold: (1) to provide additional knowledge on the determinants of emotional exhaustion and propensity to quit for female professionals in a male-dominated occupations; and (2) to test empirically the moderating role of mentoring in reducing emotional exhaustion and propensity to quit.

Stress, Burnout and Propensity to Quit Amongst Female Accountants: Brief Literature Review

There are many reasons to study occupational stress amongst female accountants. The negative effects of stress such as emotional exhaustion and propensity (intentions) to quit amongst employees may lead to large costs to CA firms and to their clients. Therefore, stress has become a major concern for many human resources specialists, especially in an expanding global economy. While the causes and effects of stress from a psychological perspective has been widely studied, there has been only few studies concentrating on a human resources perspective where the target is to alleviate stress.

Recent research points out the multidimensional nature of the stress phenomenon in organizations. There are several factors other than strictly organizational factors which must be considered in delineating a stress model. Cultural variables, for example, and personal characteristics such as language and gender are an example of relevant variables. While women may face many of the same stressors as men, they may also face additional stressors which are particular to their gender.

Most write up on occupational stress, suggest the impact of a moderating variables that may buffer the impact of organizational stressors; Social support mechanisms (Dolan and Renaud, 1992) and possibly mentoring variables may be identified as playing such moderating roles.

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.

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). Burning out is a process of progressive emotional deterioration (Klarreich, 1988). The dimension of burnout 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, Scwhab and Schuler, 1986).

Both Maslach (1982), and Freudenberger and North (1985) note that women tend to experience more emotional exhaustion, and to experience it more intensely than men; 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. However, Hooks (1992), asserts that job created stress is not gender-specific, but rather culturally imposed role expectations which makes it more problematic for high performing females than high performing males.

While the majority of burnout research applies to the helping/caring professions (Skidmore, Thackeray and Farley, 1991; Dolan and Renaud, 1992), it is interesting to note that a growing body of literature deals with other professions such as law, management and accounting (Dolan and Renaud, 1992; Brostoff, 1988; Campbell, Sheridan and Campbell, 1988; Chusmir and Franks, 1988; Collins and Killough, 1989; Greenglass, 1991; Piccoli, Emig and Hildebeitel, 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).

In order to fully understand the sources of burnout in female accountants, it is important to identify the key environmental and individual causes of stress. In particular, it is necessary to highlight the influence of both organizational and extraorganizational factors of the individual at work. The 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) (Dolan and Renaud (1992)).

The accounting profession is stressful by nature. The main sources of work dissatisfaction and burnout among individual accountants include 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).

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). Additionally, sources of stress that are unique for professional women are

discrimination and stereotyping (Nelson and Quick, 1985), family/work interface (Hooks and Cheramy, 1988, Light and Beatty, 1991), and social isolation (Kram, 1985, Howard, 1988).

Professional burnout is also linked to a variety of personal characteristics and background of employees. Individual's culture for example, was found a significant factor to explain variance in anxiety between Francophones and anglophones in the hospital environment in Quebec (Arsenault and Dolan (1983). Another factor is age. Results, however, are not very consistent. Russell and Coll, (1987) and Fuqua and Couture, (1986) for example, reported negative relationship between these two variables; young people generally suffer more emotional exhaustion than older people.

Despite the large costs to organizations, they have been slow to change the male oriented policies that cause women to leave, largely because they lack data on the phenomenon (Bullen and Martin (1987). Discriminatory managerial attitudes about women may trigger the departure of many of them (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).

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. 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).

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; Constable and Russel, 1986), pay dissatisfaction Chambers and Cullen, 1991), and discrimination against women (Beehr and Bhagat, 1985). 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.

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 job demands 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).

Mentoring could be considered as a special type of social support because the mentor helps the protégé developed its self-esteem, performance and career. 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). 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.

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. In the informal context, the mentor assumes the sense of professor, counsellor, role model and friend. The informal relationship may be initiated by either party.

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. 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). Other studies have mentioned that having a mentor is associated with intentions to stay within an accounting firm. Viator and Scandura (1991), examined whether differences in turnover intentions were associated with employee reports of having a mentor, employee organizational level, and employee gender; 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 leave.

Model and Research Hypotheses

Figure 1 represent the conceptual framework for this study. The variables incorporated into the model reflect previous findings within the accounting profession.

The models which is schematically presented in Figure 1, lead to the formulation of the following research hypotheses:

- (1) **The organizational stressors and personal variables are expected to have 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.**

**FIGURE 1: THEORETICAL MODEL OF THE STRESS EXPERIENCE
FOR FEMALE PROTEGE ACCOUNTANTS***

<u>STRESSORS</u>	<u>Moderator</u>	<u>Outcomes</u>
<u>Organizational Origins</u> - Role ambiguity - Lack of recognition - Overall female stress - Job demands - Workload unpredictability - Pay inequity	Mentoring	1. Emotional Exhaustion 2. Propensity to Quit
<u>Personal Origins</u> - Ethnic background - Age - Civil status - Number of dependants - Occupational Title (position) - Salary		

Sample

Methods and Procedures

A total of 360 self administered questionnaires were distributed to female chartered accountants in 8 accounting firms in Montreal. 153 questionnaires were returned, but only 127 were retained (due to control criteria such as working for a minimum of one year and being a chartered accountant). This represent a response rate of about 35% considered to be satisfactory.

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. Approximately 19% of the respondents mother tongue is English, 73% are French speaking, and 5.5% are Italians. 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. approximately 33.9% of respondents were classified as managers, 18.1% as supervisors, 22% as auditors, 9.4% as a junior or intermediate and only 5.5% as partners. 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.

Variables and Measures

All variables in the study have been found to be normally distributed. The attitudinal variables were measured through multiple items in the questionnaire and are based on previous research. All multi-items scales were tested for internal reliabilities, which proved satisfactory ranging from .72 (lowest) to .92 (highest). Overall female stress was composed of three sub-scales (poor working conditions, lack of recognition, and gender stress) and was based on results of factor analysis. This procedure reduced potential multi-collinearity problem. Most personal variables were ascertained through a questionnaire and were classified (and used) as "dummy variables" in the regression analyses.

Statistical procedures

Correlation analysis and one way analysis of variance was used to test bi-variate relationships. The multivariate analysis included multiple regression where the moderator variable (mentoring) was first excluded and then included in the equation.

Results

Table 1 presents the correlations between the independent variables and the two dependent variables (emotional exhaustion and propensity to quit). All variables in the model are correlated with the dependent variables and the variable labelled Overall Female Stress has the highest correlations with both emotional exhaustion and propensity to quit.

A series of one-way analysis of variance was performed as well. The only significant result was found for job title in relations to emotional exhaustion. Results show that emotional exhaustion tends to be significantly higher for management staff in contrast to any other job holder ($F = 15.2$; $p = .00$).

TABLE 1: CORRELATIONS BETWEEN STRESSOR VARIABLES, EMOTIONAL EXHAUSTION AND PROPENSITY TO QUIT*

	EMOTIONAL EXHAUSTION	PROPENSITY TO QUIT
Role Ambiguity	.24	.27
Job Demands	.26	.18
Lack of Recognition	.34	.37
Workload Unpredictability	.25	N.S
Overall Female Stress	.62	.51

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

The results of the multiple regression analyses for the predictors of emotional exhaustion for those who have been mentored are presented in Table 2.

According to table 2, "Overall Female Stress" was found to be the best predictor of emotional exhaustion; the higher the score on 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; managers have a significantly higher rate of emotional exhaustion than non-managers. And finally, "Unpredictability of work load", was found to be the third predictor of emotional exhaustion. Given that the full regression equation (including mentoring) was not maintained significant, it is possible to conclude that mentoring had no moderating effect on overall female stress.

TABLE 2: REGRESSION OF THE PREDICTORS OF EMOTIONAL EXHAUSTION
(WITH AND WITHOUT MENTORING)

INDEPENDENT VARIABLES	WITHOUT MENTORING			WITH MENTORING		
	"B"	Beta	"P"	"B"	Beta	"P"
Ethnic Background	.646	.026	.711	.642	.026	.714
Age	-.018	-.020	.920	-.022	-.010	.902
Civil Status	1.660	.084	.250	1.546	.079	.290
Number of Dependents	-2.002	-.133	.106	-1.978	-.131	.112
Pay Inequity	-.228	-.008	.909	-.172	-.006	.932
Salary	6.466	.009	.916	3.811	.006	.950
Role Ambiguity	.092	.005	.944	.082	.005	.950
Job Demands	-.778	-.039	.635	-.825	-.041	.616
Unpredictability of Work	2.500	.149	.048*	2.476	.147	.050*
Occupational Title	6.109	.307	.000*	6.230	.313	.000*
Lack of Recognition	1.918	.134	.076	1.859	.130	.087
Overall Female Stress	10.674	.548	.000*	10.708	.550	.000*
Mentored	--	--	--	-.834	-.042	.534

F = 8.755; P Total = .00; R² = .50 F = 9.504; P Total = .00; R² = .50
Significant < .05

Similar to results presented in table 2, table 3 shows that the best predictor of propensity to quit is "Overall Female Stress". The second best predictor of propensity to quit is "Lack of recognition". Finally, the third best predictor of propensity to quit is "mentoring" whereas the latter is found to be a moderator of propensity to quit. However, it should be noticed that since the beta coefficient is positive, it means that having a mentor contributes to greater propensity to quit.

Conclusion

Overall Female Stress" is the most important predictor of both emotional exhaustion and propensity to quit for female accountants. In order to understand the reasons for it, it should be important to unveil its underlying sub-scales: (1) Negative impact of work on life outside w (i.e. family) (2) Poor/negative Working Conditions and (3) Gender related Stress. An accounting career is stressful by nature (especially during tax season), and life outside work is surely to be affected (since working hours may range from between 40 to 60 hours per week). Consequently, social\home life must be placed second in terms of priorities. In the case of propensity to quit, having a mentor plays an adversarial role when work has a spillover effect on off-work. One of the indicators of a strong mentoring relationship is that the mentor provides both career and psychosocial functions for the protege. Two career functions that the mentor provides in a strong relationship are exposure and visibility, and challenging work assignments. These may in turn cause higher levels of burnout for the proteges since the protege is continuously trying to live up to the expectations of his/her mentor. As the mentor increases the workload of the protege, the protege may become increasingly over-worked thus increasing dissatisfaction outside work.

TABLE 3: REGRESSION OF THE PREDICTORS OF PROPENSITY TO QUIT
(WITH AND WITHOUT MENTORING)

INDEPENDENT VARIABLES	WITHOUT MENTORING			WITH MENTORING		
	"B"	Beta	"P"	"B"	Beta	"P"
Ethnic Background	.098	.067	.410	.098	.067	.400
Age	-.003	-.022	.826	-.002	-.014	.882
Civil Status	.087	.077	.371	.111	.097	.253
Number of Dependants	-.106	-.120	.206	-.111	-.125	.180
Pay Inequity	.066	.039	.628	.054	.032	.687
Salary	1.107	.027	.789	1.667	.041	.684
Role Ambiguity	.084	.084	.339	.086	.086	.322
Job Demands	.014	.012	.897	.024	.021	.825
Unpredictability of Work	.003	.003	.976	.007	.007	.930
Occupational Title	-.143	-.123	.183	-.169	-.144	.116
Lack of Recognition	.166	.198	.024*	.179	.213	.015*
Overall Female Stress	.488	.427	.000*	.481	.420	.000*
Mentored	---	---	---	.176	.152	.050*

$F = 4.76; P \text{ Total} = .00; R^2 = .33$
 $F = 4.81; P \text{ Total} = .00; R^2 = .36$
Significant < .05

Poor/negative working conditions, another sub-scale of overall female stress, relates to the presence of certain negative factors in the accountant's work environment, such as poor communication, long and inconvenient working hours, restrictions on behaviour, and negative office politics. Finally there is the gender stress. What is found is that the higher the incidence of discrimination at work; negative stereotyping at work; family\work pressures; and social isolation at work, the higher the emotional exhaustion. This is consistent with the literature review on cross-gender mentoring relationships (Quick et al. 1987; Light and Beatty, 1991; Greenglass, 1990; Kram, 1985).

The occupational title of the respondent has been found to be related to emotional exhaustion but not to propensity to quit. According to the analysis of variance, those respondents who occupied managerial positions (managers, supervisors and partners) have been found to suffer the highest level of emotional exhaustion. One possible explanation for the high level of emotional exhaustion suffered by managers is that managers who work in public accounting firms have compressed salary levels that are below market level (Chambers and Cullen, 1991). This results in frustration and a sense of being exploited. These effects can eventually lead to high levels of emotional exhaustion. Female accountants who occupy partner positions within public accounting firms have been found to suffer high levels of emotional exhaustion as well. One possible explanation, according to Howard (1988), is that women occupying executive level positions within male dominated occupations may encounter extra pressures by the fact that they automatically become a symbol of their gender. This tokenism places executive women in a position of becoming role models for other women, thus placing additional pressures to set examples for others. Women often feel isolated, fatigued and depressed in their struggle for success. These are all symptoms of emotional exhaustion.

The most important conclusion in this study is that mentoring does not play a moderator role in the etiology of emotional exhaustion. Moreover, it is an important to stress that when mentoring plays a moderating role it is contrary to the hypothesized relationships anticipated; our finding contradicts most of the findings reported previously (Viator and Scandura, 1991; Gaertner, Hemmeter and Pitman, 1987). One possible explanations for

this finding is that since most of the mentors are male, the female proteges may not benefit from such relationships. In fact, female proteges may actually be left feeling more undervalued by their mentors due to many of the problems with cross-gender mentoring relationships. Another explanation is that the mentors in this study may not have the necessary skills to provide the mentoring functions effectively. A final explanation is that Chartered Accounting Firms may not create conditions that are conducive to promoting mentoring relationships. In other words, mentoring may not be used properly in accounting firms.

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