Toward a Useful Model for Group Mentoring in Public Accounting Firms

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ABSTRACT

Today's public accounting firms face a number of challenges in relation to their most valuable resource and primary revenue generator, human capital. Expanding regulations, technology advances, increased competition and high turnover rates are just a few of the issues confronting public accounting leaders in today's complex business environment. In recent years, some public accounting firms have attempted to combat low retention and high burnout rates with traditional one-to-one mentoring programs, with varying degrees of success. Many firms have found that they lack the resources necessary to successfully implement and maintain such programs. In other industries, organizations have used a group mentoring approach in an attempt to remove potential barriers to mentoring success. Although the research regarding group mentoring shows promise for positive organizational outcomes, no cases could be found in the literature regarding its usage in a public accounting firm. Because of the unique challenges associated with public accounting firms, this paper attempts to answer two questions: (1) Does group mentoring provide a viable alternative to traditional mentoring in a public accounting firm? (2) If so, what general model might be used for implementing such a program? In answering these questions, a review of the group mentoring literature is provided, along with a suggested model for the implementation of group mentoring in a public accounting firm.

Keywords: Group mentoring, public accounting firms, human resource management, one-to-one mentoring, firm management, human capital management

Todays' public accounting firms face more challenges than perhaps at any other time in history. Expanding regulations, rapid technology advances, a shortage of qualified employees, the high cost of training, increased competition, reduced productivity and high industry turnover rates place ever-increasing demands on the partners and employees of public accounting firms (Kleinman, Siegel & Eckstein, 2000; Stallworth, 2003). Once considered a "compliance" business, clients increasingly expect more value from their firm than the completion of a tax return or set of financial statements. Today's firm must be well versed in technology, decision-making, financing, human resources, predictive modeling and a variety of other services in order to provide true value to their clients. There's little wonder that Certified Public Accountants ("CPA's") suffer from such high burnout in the workplace (Kaplan, Keinath & Walo, 2001).

To combat the issues of high burnout and turnover, many firms have developed and implemented mentoring programs, with varying degrees of success. Although some inconsistencies exist in the literature, research suggests that traditional "one-to-one" mentoring programs are positively correlated with retention rates, the development of personal networks for women and minorities, organizational commitment, increased promotions and greater career satisfaction (Egan & Song, 2008; Kaplan, Keinath & Walo, 2001; Kleinman, Siegel & Eckstein, 2000). Yet failed formal mentoring programs litter the business highway, unable to sustain their organizational value. Many firms are plagued by a lack of adequate resources or planning for the effective execution of a formal mentoring program. More specifically, this many times includes an absence of sufficient mentor training, unclear or unrealistic expectations, the lack of available time and an ineffective means of measuring success (Kaplan, Keinath & Walo, 2001: Hansford, Tennent & Ehrich, 2002). Because public accounting firms have an absolute reliance on human capital as the primary means of producing income, this has led firms to continue to search for ways to increase the performance of employees in their firms (Reinstein, Sinason & Fogarty, 2012).

While the one-to-one mentoring model has proven a challenge to implement successfully in public accounting firms, models in a variety of other industries and professions have suggested alternative means of increasing employee performance through the use of mentoring. One of these alternatives is the use of group mentoring, a

model where a few mentors collaboratively mentor a larger group of mentees. The use of such a model would suggest a potential answer to time constraints and knowledge barriers found in many public accounting firms, effectively allowing those with a passion for mentoring in these firms to leverage their knowledge across multiple mentees. Those without such a passion or desire to mentor others would not be forced into a formal mentoring program, but in this case could continue to add value in other areas.

Although extensive research has been conducted on the benefits and potential negative effects of mentoring, there are several gaps in the literature, specifically in relation to group mentoring and its potential impact on employee performance within a public accounting firm. This paper attempts to provide answers to several questions: (1) What is group mentoring and does it provide a potential alternative to traditional one-on-one mentoring models within a public accounting firm? (2) If group mentoring does exist as a viable alternative for public accounting firms, based on the literature, what model might be used in an attempt to successfully implement such a program?

Literature Review

As with many research concepts, the term mentoring has numerous definitions. Some make the distinction between formal and informal mentoring; while others define it in terms of the type of support it provides (Bozeman & Feeney, 2007). In fact, Bozeman & Feeney (2007) provide fourteen different definitions for the term "mentoring." For the purposes of this paper, traditional one-to-one mentoring will be defined using one of the more common definitions found in the literature, as "…an intense developmental relationship whereby advice, counseling, and developmental opportunities are provided to a protégé by a mentor, which, in turn, shapes the protégé's career experiences" (Eby, 2007, p. 126).

The literature provides a number of cases as evidence in support of mentoring as a means to increase a variety of different outcomes in the workplace. As mentioned earlier, mentoring has been associated with such positive outcomes as retention rates, the development of personal networks for women and minorities, organizational commitment, increased promotions and greater career satisfaction (Egan & Song, 2008; Kaplan, Keinath & Walo, 2001; Kleinman, Siegel & Eckstein, 2000). Other positive outcomes associated with mentoring include enhanced career opportunities, higher promotion rates, higher income levels, higher manager performance ratings and greater person-organization fit (Gibson, 2004; Egan & Song, 2008).

In addition, there is specific research relating to traditional mentoring programs within the public accounting industry. Although some studies have provided evidence of a positive correlation between mentoring and retention rates, Hall and Smith (2008) point out the mixed results that other studies have provided (Viator, 2001: Kaplan, Keinath & Walo, 2001; Stallworth, 2003; Akarak & Ussahawanitchakit, 2008). Their research suggests that, "…the mere presence/absence of a mentor has no effect on organizational turnover intentions or any other variables within our research model" (Hall & Smith, 2008, p. 699). Instead, they submit that the nature of any potential mentoring relationship is much more important than whether or not one simply exists. In other words, removing any potential barriers to a successful mentoring program is perhaps just as important as having a mentoring program in the first place.

The barriers to a creating a successful mentoring program in public accounting firms can come in a number of different forms. Viator (2001) discusses how high levels of stress in public accountants and the organizational structure of most firms, where one individual might be involved with several different supervisors, might both create barriers for employees in successfully seeking out and finding a mentor. In a study of "Big 5" accounting firms, it was found that the highest perceived barriers to the successful implementation of a formal mentorship program were the lack of qualified mentors, the lack of time needed to develop a meaningful relationship and the employee's lack of opportunities to interact with potential mentors (Kaplan, Keinath & Walo, 2001). Kaplan, Keinath and Walo (2001, p. 218) further state:

> "Regarding shortages of potential mentors, firms will find it difficult to overcome the shortage of potential mentors given the competitive nature of public accounting. However, firms should consider taking steps that make it easier for individuals to form mentoring relationships among the potential mentors currently in the firm."

Yet few studies within the public accounting arena provide viable alternatives that suggest what those additional steps might be. Partners in public accounting firms are inundated with a host of issues regarding firm leadership. Client care, firm productivity, legal issues, risk assessment, technology improvements and employee relations are just a few of the matters consistently found on their plates. There is little wonder why many partners find it difficult to add a mentoring relationship to their plethora of other duties. Add to this the fact that many partners feel uncomfortable with their own mentoring abilities and it is no surprise that there is a lack of potential mentors available in public accounting firms (Kaplan, Keinath & Walo, 2001).

One possible solution to this problem is the implementation of group mentoring. As with traditional one-to-one mentoring, group mentoring suffers from the lack of a clear definition; however, one suggestion is as follows:

> "Group mentoring is a methodology for individual development that utilizes multiple experts (mentors) and multiple learners (mentees) in a group setting. Although structured as a group, learning is individual and each mentee works on his or her own unique learning needs and development goals. On the surface, group mentoring looks similar to classroom training. Yet on closer examination, group mentoring has much more in common with its one-to-one mentoring brethren (Carvin, 2011, p. 50)."

Because group mentoring allows firms to leverage several mentors across a greater number of mentees, this model helps solve the issue of a lack of willing and capable mentors. Instead of trying to coax apprehensive partners into being part of a traditional one-to-one mentoring program, firms might instead focus on those partners with the knowledge, willingness and availability to mentor a group of mentees. Not only does this allow the leveraging of the mentor's knowledge, but it also spreads the cost and time of the mentor across several mentees.

The literature suggests that group mentoring provides other benefits not necessarily present in traditional one-to-one mentoring models. Scott and Smith (2008) provide a case study in the health care industry where one organization's formal mentoring program was disbanded because of a lack of time and commitment from senior staff. The organization replaced the program with group mentoring and found that 12 of the 13 (92.3%) nurses found the program very satisfying (Scott & Smith, 2008). Some of the positive outcomes discussed by mentees in the study included the fact that group mentoring provided a positive, nurturing support system, provided guidance for junior staff members, instilled greater confidence in mentees and reinforced the idea that the organization cared about junior staff members and their success (Scott & Smith, 2008).

Group mentoring has also been found to be positively associated with the development of professional identity, perceived professional support, skill development, networking outcomes, peer interactions, psychosocial support and role modeling (Ritchie & Genoni, 2002; Mitchell, 1999; Huizing, 2012; Karcher, Kuperminc, Portwood, Sipe & Taylor, 2006; Dansky, 1996). In addition, a group mentoring environment has been suggested as a place where mentees can provide support in problem solving and can incorporate members that might feel uncomfortable in a one-to-one mentoring environment (Scott & Smith, 2008; Carvin, 2011).

Given the challenges facing public accounting firms and their ability to create and sustain successful mentoring programs, a group mentoring model may be a viable alternative that allows firms not only to gain the traditional benefits associated with mentoring programs, but to remove some of the barriers associated with traditional one-to-one mentoring programs in public accounting. To date, the literature provides no specific group mentoring model that might be used in the public accounting industry. Based on the research that does exist, the following section provides a suggested model that might be used by public accounting firms in an effort to implement a group mentoring program.

Discussion and Recommendations

Although the literature provides some suggestions for the successful implementation of a group mentoring program, there is no model that synthesizes these suggestions and provides a model to practitioners as a suggested roadmap. The following model is suggested specifically for public accounting firms as an alternative model to traditional one-to-one mentoring programs.

Define the Objective(s) and Program Details

Before any group mentoring program is established, leadership should be very clear about the program`s objectives. These objectives should provide a destination for the mentoring highway. For example, the use of a group mentoring program to develop and promote collaboration among peers may be different than a group mentoring program designed strictly to decrease turnover intentions.

Defining objectives is also important because it provides a measurable outcome, without which it becomes difficult to determine the degree of success. One might argue that without quantifiable outcomes, organizations have little proof outside of anecdotal evidence of whether mentoring programs provide any value to the firm. However, measuring these outcomes before and after mentoring intervention can provide evidence of the impact of group mentoring on such organizational objectives. This can be done through traditional metrics such as retention rates, employee surveys that measure items such as intent to leave or perceived collaboration among peers, or through observation. Regardless of how the measurements are conducted, defining objectives and quantifying results is an important first step in implementing a group mentoring program.

In addition to objectives, attention must be paid to the details of the program. Carvin (2011) suggests it is important to determine at the beginning where the group will meet, how often it will meet and what kinds of communication will be used in between meeting times. This provides potential mentees with the details necessary to determine whether or not participating in group mentoring might be possible. In many group mentoring programs, the group meets once a month for several hours (Kaye & Jacobson, 1995). Yet some research shows that mentees suggested meeting on a more frequent basis, perhaps twice a month (Emolo, 2011). Determining the details is especially true in public accounting firms, where many individuals experience different workloads throughout the year. Requiring mentoring groups to meet twice a month during tax season would be a sure recipe for program failure.

Choose the Mentees

In choosing individuals for a group mentoring program, Kaye & Jacobson (1996, p. 45) state, "The ideal learning group is comprised of six to eight 'high performing learners." Carvin (2011) suggests one mentor for every five mentees. Herrera, Vang & Gale (2002) state that many groups consist of six to ten group members. Choosing a group size of between five and ten individuals would seem to fit the general consensus in the literature. However, perhaps just as important as the group size are the actual characteristics of the chosen group members.

One of the commonly-discussed benefits of group mentoring is that it allows individuals to learn through the perspectives of different individuals (Kaye & Jacobson, 1995). One of the ways this is made possible is through the creation of a diverse group of individuals. To create value for the entire group, it is important that group members have an ability to bring different viewpoints, but also have an ability to listen to those different viewpoints (Goodyear, 2006). One suggestion is that this diversity does not happen by coincidence, but that it is the organization's responsibility to deliberately create it (Kaye & Jacobson, 1996). Care must also be taken to choose group members that do not continuously take control of the group or refuse to participate in group discussions (Carvin, 2011).

Choose the Mentor(s)

Emelo (2011) suggests that the two most critical factors in creating a successful group mentoring program are: (1) the relevance of topics; and (2) the quality of advisors. In traditional, one-to-one mentoring programs, failures often occur because the mentor does not have the time or knowledge necessary to effectively provide a positive mentoring experience. The same is true in a group mentoring environment. The choice of the group mentor is critical because this individual must be able to guide a group of different individuals with different perspectives through a myriad of obstacles in an effort to reach common goals. The most obvious question is, who should be leading the group mentoring program?

In a public accounting firm setting, some would suggest that a senior partner should be responsible for mentoring a group, as he or she would have both the technical expertise necessary for mentoring and the knowledge of the firm's workings as a whole. Yet firms might find more success by examining the characteristics of potential mentors in order to ensure they have the qualities necessary to effectively support individuals in a group mentoring environment. For example, the development of trust amongst group members is an important

part of the group mentoring process, so having a mentor that understands how to effectively promote such an environment is essential (Goodyear, 2006).

Kaye & Jacobson (1995) provide five distinct functions of successful leaders in group mentoring programs. They identify these functions as a leader who acts as a guide, an ally, a catalyst, a savvy insider and an advocate (Kaye & Jacobson, 1995). This suggests that mentors should have the ability to be the "guide on the side" as opposed to the "sage on the stage," should have a genuine interest in the mentees and their success, be able to provide a roadmap for success in the organization, promote the mentees' ideas and achievements, and act as a coach to support positive action from mentees.

Other research suggests that group mentors should have a proven track record of success (Kaye & Jacobson, 1996). This is especially true in public accounting, where career advancement is generally defined by an individual's ability to provide a high level of service to clients and to garner new client relationships. Mentors should also have an ability to foster employee development, maintain confidentiality, create a collaborative and engaging environment, communicate effectively, effectively use storytelling, coordinate with others on content, leave status at the door and create clear agendas and objectives (Kaye & Jacobson, 1996; Keller, 2008; Carvin, 2011; Goodyear, 2006; Mitchell, 1999; Huizing, 2012).

One of the questions that firms might ask is whether or not it is necessary for mentors to be internal employees of the firm. Although not a necessity, the focus of firms should be on whether the mentor has the characteristics needed to support a successful group mentoring program. For example, based on the suggested characteristics of a group mentor described above, many outsiders would not have the internal knowledge of a particular firm that might be necessary to provide the guidance for which mentees would be searching with regard to career advancement. If a firm is having difficulty finding a qualified mentor, one suggestion is that an internal employee be identified as the primary mentor, but that the individual recruit other highly skilled individuals from outside the firm, if necessary, to provide content expertise in certain areas of weakness (Emelo, 2011).

Develop the Curriculum and Implement the Program

Much of the literature suggests that group members should have input on the content discussed in group mentoring sessions (Kaye & Jacobson, 1995; Emelo, 2011; Carvin, 2011). This would suggest that the mentor have a willingness and ability to be flexible with curriculum design, while still focusing on the overall objectives of the program. To provide the greatest chances for success, the mentor should not only work with leadership and mentees to design the most beneficial topics, but should also work diligently to recruit the best resources for each content area, whether inside or outside the firm. Using different resources for different topics provides several advantages. First, it provides a different viewpoint for mentees. For example, using an expert from outside the firm for content regarding the importance of highly satisfied clients on career advancement could provide valuable insight from a perspective that might be different from internal viewpoints.

Second, it allows firms to leverage expertise that might not be available internally. Most mentors have a natural tendency to focus on areas in which they are most comfortable or have the most experience. Bringing in experts in other areas widens the possibilities for high impact content, as it does not limit the group mentoring curriculum to those areas where firm partners have the most expertise.

Measure the Results

As noted earlier, the measurement of the impact of group mentoring on the designated outcomes is a critical part of determining the degree of success. Without measurement, organizations are simply guessing with respect to the effectiveness of such programs. The measurements should be tied directly to the organizational objectives. For example, one reason for implementing a group mentoring program might be to help mentees gain a better understanding of career advancement opportunities within the firm. To measure the impact of group mentoring on this outcome, firm leadership might conduct surveys or interviews before and after the group mentoring sessions. Not only does this provide a means of measuring the impact of group mentoring, but it could also provide valuable insight for future program improvements.

Conclusion

Public accounting firms face a number of obstacles in relation to their most valuable resource and income generator, human capital. Firm leaders continue to search for answers to the high burnout and turnover intention rates that plague the industry. Although traditional one-to-one mentoring programs have shown some positive outcomes in public accounting firms, the industry is challenged by the significant barriers that prevent many mentoring programs from sustaining success. More specifically, many firms lack the resources necessary to effectively implement one-to-one mentoring programs.

Group mentoring has provided an alternative to traditional mentoring models in other industries by allowing internal mentor resources to be leveraged across several mentees. A search of the literature provided no examples of cases specific to the public accounting industry, which because of its design and structure provides unique challenges. In addition to defining group mentoring as a viable alternative to traditional mentoring programs in public accounting firms, this paper has also provided an explicit model for the implementation of a group mentoring model within a public accounting firm. Through the use of this model, public accounting firm leaders have a framework that can be used as a guide in designing and implementing a successful group mentoring program.

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