

THE STUDY OF MENTORING AND LEADER-MEMBER EXCHANGE (LMX) ON ORGANISATIONAL COMMITMENT AMONG AUDITORS IN MALAYSIA

LEOW KAH LOONG
Sunway University College
No. 5, Jalan Universiti, Bandar Sunway
46150 Petaling Jaya, Selangor Darul Ehsan
Tel: +60(3)74918622
Fax: +60(3)56358633
kleow@hotmail.com

KHONG KOK WEI
Sunway University College

ABSTRACT

This study examines the relationship and the interaction of mentoring (psychosocial and career) with the four dimensions of LMX (affect, contribution, professional respect, and loyalty) on organisational commitment. Three hypotheses were tested in a study of auditors across Malaysia and who are registered with the Malaysian Institute of Accountants (MIA). Responses from individual auditors were analysed and participation was voluntary. The findings on direct effects reveal that predictor variables have a positive relationship with affective-normative commitment and only partially supported continuance commitment. The results find that the psychosocial aspects of Mentoring, Reciprocity and Contribution of LMX were positively related to the affective-normative commitment. Continuance commitment was significantly predicted by the contribution of LMX. The results partially supported the interaction effects of the affective-normative and continuance commitment. One implication is that Human Resource Departments should consider mentoring and LMX when encouraging employees to manifest high levels of organisational commitment

INTRODUCTION

In the era of globalisation, organisations face strong pressures to be efficient and, at the same time, produce value added outputs (Nasurdin, Ramayah & Mohamed 2003). These outputs depend partly at least on the management of human resources because committed employees take pride in organisational membership, believe in the goals and values of the organisation, and, therefore, exhibit higher levels of performance and productivity (Steinhaus & Perry 1996).

Mentoring and LMX are important issues in a dynamic business environment as business firms continuously depend on their human capital (Kleinman, Siegel & Eckstein 2001) to give them a sustainable competitive advantage (Woolridge 2000). The ability of a firm to respond, adapt and change to keep up with rapid technological advancement, educational advancement, workforce diversity and organisational restructuring provides a significant platform for the firm to compete in the market. Accounting firms in recent years have faced the dynamics of business practice in terms of increased competition, client

demands, insurance and litigation costs as well as declining staff productivity owing to a lack of training and coaching.

Consequently, accounting firms have been compelled to rethink the traditional model of hiring to cope with the issues of staff turnover in particular (Hooks 1996). As training costs continue to rise, it is important that accounting firms curb staff turnover because training new personnel is both costly and time consuming. Studies on accounting firms regarding sponsorship and patronage suggest that these two factors not only increase retention rates but also productivity through effective assimilation of firm organisational values and goals via leadership cultivation (Dirsmith, Heian & Covaleski 1997; Kaplan, Keinath & Walo 2001). Recent research on mentoring relationships in public accounting firms implies that mentoring is associated with lower staff turnover (Scandura & Viator 1994; Viator 2000) while LMX relationships have positive effects on organisational commitment (Ansari, Daisy & Aafaqi 2001; Masterson, Lewis, Goldman & Taylor 2000). These authors propose that the model of organisational commitment by Allen and Meyer (1990) can provide pertinent insights on how organisational commitment, as a dependent dimension, is retarded by antecedent experiences such as mentoring and LMX. Consequently, a predictive model can be derived and used to gauge auditors' organisational commitment.

The concepts of mentoring and LMX are popular bodies of literature that have long interested researchers of organisational behaviour. Studies on these literatures clearly suggest that most of the research done on the impact of mentoring and LMX on organisational commitment have mostly been carried out in isolation. It is, therefore, pertinent that this research attempts to bridge the gap by focusing on the simultaneous effects of mentoring and LMX on organisational commitment.

The aim of this paper is to ascertain the impact of predictor-criterion relationships between mentoring and LMX on organisational commitment among auditors in Malaysia.

REVIEW OF LITERATURE

Organisational Commitment

Scholars have used many approaches to analyse the study of organisational commitment. The most popular approach is to divide organisational commitment into two distinct factors: attitudinal commitment and behavioural commitment (Bateman & Strasser 1984; Mottaz 1989, Mowday et al. 1982; Mowday, Steers & Porter 1979). In this study, the authors will first discuss the concept and importance of organisational commitment and then the various views on organisational commitment. This will be followed by a summary of the many definitions in the various literatures on organisational commitment and a short write-up on its evolution. The three-component approach of Meyer and Allen (1991) will also be discussed. The review of literature will conclude with a discussion of the related research on the Organisational Commitment Questionnaire (OCQ), and the antecedents and consequences of organisational commitment.

After the different approaches to studying organisational commitment are reviewed, it is vital to look at the evolution of organisational commitment in the organisational behaviour literature. Becker (1960) explains that people often follow lines of activity for reasons which are quite extraneous to the activity itself. He also states that "organisational

commitment comes into being when a person, by making a side bet, links extraneous interests with a consistent line of activity (p32).” Side bets are defined as the benefits which an employee deems as valuable, such as pensions, seniority, vacation, money, and organisational relationship which are rewards offered by the organisation (Becker 1960).

In his study on the effects of a reward system on employees’ commitment, Grusky (1966) says that the greater the rewards of the organisation are to the employees, the greater is the commitment employees extend to the organisation. This suggests that high rewards from an organisation are reciprocated with positive feelings to the organisation. In addition, the study also reveals that “the greater the obstacles an individual had to overcome in order to obtain the organisation’s rewards, the stronger would be his/her commitment” (Grusky 1966:593).

However, Kanter (1968) has a different view that commitment is consideration and cohesion which is identified as an attachment to social relationships within an organisation. The three forms of commitment proposed by Kanter (1968) are continuance, cohesion and control. Continuance commitment represents the employees’ recognition of an advantage associated with not leaving the organisation. Cohesion commitment represents the commitment loyalty to the group or a set of social relationships. Control commitment represents the commitment to the group’s authority, and an agreement to uphold the norms of the group.

Sheldon (1971) states that a commitment to an organisation acts as an investment orientation within the organisation. This approach is similar to the side bet concept proposed by Becker (1960). From the above studies, it can be seen that the approach of studying organisation commitment may vary from researcher to researcher. Even though there may be varied meanings of commitment, each explanation encompasses at least one of the variables such as *the cost of leaving*, *the obligation to stay*, and *the feeling of should stay on with the organisation*.

Porter et al. (1974) view commitment to an organisation as the “strength of an individual’s identification with and involvement in a particular organisation” (p35) while Salancik and Staw (1977) categorise the existing literature on organisational commitment by dividing their study into two aspects: (a) behavioural commitment and (b) attitudinal commitment. Behavioural commitment is the idea that an employee’s past behaviour attaches the employee to the organisation (Salancik & Staw 1977). Attitudinal commitment is the employee’s identification with the goals and values of the organisation and his desire to remain (Porter et al. 1974). These models are supported by Mathieu and Zajac (1990) in their meta-analysis of literature on organisational commitment.

Although there may be several concepts of attitudinal commitment, each reflects one of the three general themes: (a) affective attachment (b) perceived costs and (c) obligation (Meyer & Allen 1997). Perhaps the best affective attachment model is presented by Porter and his colleagues (Mowday, Steers & Porter 1979; Porter, Steers, Mowday & Boulian 1974) who define organisational commitment as the relative strength of an individual’s identification with and involvement in a particular organisation.

Based on previous studies by various scholars, Meyer and Allen (1991) develop three component models to show the different approaches to organisational commitment which were prevalent during this period. The three approaches are affective, normative, and continuance commitment. Affective, normative, and continuance commitment are viewed as distinguishable components rather than as types of attitudinal commitment. On different

occasions, employees of an organisation can experience each of these psychosocial states to a different degree. Allen and Meyer (1990) explain that employees with strong affective, normative, and continuance commitment exhibit the following attachments to the organisation. Affective commitment means that employees want to continue their employment with the organisation. Normative commitment means that employees feel obligated to continue their employment with the organisation while continuance commitment is when employees need to continue their employment with the organisation. The views of Allen and Meyer (1990) reflect the evolution of thought on their three-component model on organisational commitment.

Mentoring

Mentors take many forms and have many definitions. There is yet to be a universally common definition. Researchers have grappled with the meanings of *mentor* and the challenge of its definitions (Lingenfelter 2001). Research studies over the years have used many different definitions of *mentor* (Merriam 1983; Sands, Parson & Duane 1991). Although there may be varied meanings of *mentor*, each explanation at least encompasses a definition that a mentor is one (a) who emphasises the professional development of his protégé or (b) who emphasises the professional and personal developments of his protégé (Caldwell & Carter 1997).

Although there is yet to be a consensus on the definitions of *mentor*, the meaning has evolved over time to include some basic ideas depending on the context. The oldest and best known definition is given by Levinson, Darrow, Klien, Levinson and McKee (1978), who define *mentorship* as an emotional, exclusive and paternalistic relationship. According to Levinson et al. (1978), a relationship can only be regarded as a mentor relationship if it encompasses an emotional tie. Merriam (1983, p.165) describes *mentoring* as “a powerful emotional interaction between an older and younger person, a relationship in which the older member is trusted, loving, and experienced in the guidance of the younger protégé.” Thus, it can be said that the term consistently represents a relationship between two individuals. This relationship is usually focused on (a) emotional and psychosocial support (b) direct assistance in career and professional development and (c) role modelling (Kram 1988; Caldwell & Carter 1997). From the above, mentoring is identified as a strong tool to coach a younger individual in a more efficacious way.

Leader-Member Exchange (LMX) Theory

The LMX theory states that owing to limited resources and a lack of time for each employee, the leader has opportunity only to develop close social interactions or exchanges with only a few essential subordinates (in-group). This interpersonal social exchange matures and stabilises into a dyadic relationship (Graen 1976; Graen & Cashman 1975; Graen & Scandura 1987; Liden & Graen 1980). Employees who are not in these special relationships are classified as out-group. For example, when high levels of LMX exist, subordinates see themselves as having good working relationships with their supervisors, and knowing how satisfied their supervisors are with their performance (Graen, Novak & Sommerkamp 1982). According to Ferris (1985), a high LMX can be associated with lower

rates of employee turnover. He further indicates that the LMX may be able to predict a subordinate's career outcome.

In addition, members who are in high-quality exchange relationships with their leaders are given more freedom, better job assignments and increased opportunities to work with their leaders. On the other hand, members with low-quality exchange relationships are given unpopular jobs with few opportunities to interact with their leaders (Graen et al. 1982). In the same vein, Carson & Carson (2002) suggest that supervisors offer high-LMX (in-group) employees special benefits such as a higher degree of trust, respect, mutual obligation and interaction, participation, support and rewards which are not offered to low-LMX (out-group) employees. Employees who experience high LMX reciprocate with a greater expenditure of time and effort, a higher commitment, and higher levels of performance.

The LMX theoretical base and empirical support is based on the role theory (Katz & Kahn 1978) and social exchange relationship (Blau 1964). According to the role theory, LMX has its early theoretical foundation and empirical evidence in role theory (Liden et al. 1997). Each individual is expected to play a particular role in the organisation (Katz & Kahn 1978). According to Dienesch and Liden (1986, p.178), "organisational members accomplish their work through roles." Graen (1976) states that in an organisation, there is a gradual adoption of an employee's role which comes from informal exchanges between the leader and the member. Dienesch and Liden (1986) and Graen and Scandura (1987) theorise that roles develop because there is a mutual acceptance by both parties of the roles being assumed, and a mutual expectation that the resultant roles will benefit both the leader and member. Because of this dyad exchange, a behavioural interdependency between the supervisor and the subordinate develops as a part of the role-making process (Dansereau et al. 1975; Dienesch & Liden 1986; Graen & Cashman 1975). Thus, through episodes of role expectation events, supervisors are able to selectively shape a subordinate's assigned organisational role.

In this social exchange relationship, as postulated by Blau (1964), the LMX model of leadership is also dependent on the theoretical framework of social exchange theory. Wayne and Graen (1993, p.1433) propose that the social exchange model is important to understanding the LMX theory. Social exchange, as defined by Gouldner (1960), is the "norm of reciprocity, where reciprocity is a mutually contingent exchange of benefits between two or more units." In this exchange of benefits, since a leader's organisational resources (rewards and time available) are limited, the LMX theory postulates that the leader, therefore, only has sufficient resources to develop close interactions and exchanges with a few selected essential subordinates.

In a comprehensive article, Graen and Uhl-Bien (1995) discuss the four stages that LMX research has progressed through over the past two decades. The first stage is the initialisation of the VDL theory by Graen and colleagues (1975, 1982, 1995) that analyses the vertical dyad relationship between the leader and his/her member. After the validation of this differentiation process study, the second stage is the investigation of the characteristics of LMX relationships and their organisational implications (for example, the antecedents and outcomes of LMX). Many studies have investigated the contributing factors to the quality of LMX and how they affect organisations. Examples of the antecedents of LMX are: member characteristics (personality, ability), leader characteristics (ability, personality), and member upward influence behaviours: liking, perceived similarities between leaders

and members, and expectations of leaders and members about the future of the relationship (Wayne & Ferris 1990; Liden et al. 1993).

Many researchers have also studied contextual variables. For example, task characteristics, organisational climate, organisational culture, and leader stress are believed to moderate LMX (Liden et al. 1997). Examples of LMX outcomes are employee performance evaluation, employee actual performance, organisational commitment, job satisfaction, turnover intentions, organisational citizenship behaviour, and perceived organisational support. At this stage, the level of analysis is on the organisation.

The third stage of LMX development, as described by Graen and Uhl-Bien (1995), is the process of dyadic partnership building which focuses on the developmental process of LMX. Graen and Scandura (1987) propose a VDL development model in which the leader and the member experience a role-taking, role-making and role-routine process during the early development of their relationships.

The initial development of leader-member relations is believed to be influenced by the different contexts or individual factors related to the expectations of the quality of future exchanges (Liden et al. 1997). Dienesch and Liden (1986) when proposing a Leadership Making Model point out that there has been a lack of study on the dynamic process of LMX development. Recently, Sparrowe and Liden (1997) argue that the development of LMX is affected by the social network relations of both leaders and members and, in turn, the quality of LMX is reflected in the subsequent development of a member's relationship developments beyond the leader. Thus, the process of LMX development is not only affected by other relationships but it also affects the development of other relationships. The development of LMX is a dynamic, interactive process that is not constrained within the leader-member dyad. The process is now expanded to the fourth stage with the network orientation.

The final stage, as summarised by Graen and Uhl-Bien (1995), is the aggregation of differentiated dyadic relationships to group and network levels. They argue that most of the research on LMX has limited its focus on dyads within work groups and independent dyads, while in complex organisations, a leader often works with multiple members together in collective interaction. Other researchers (Sparrowe & Liden 1997) also agree that social analysis is a promising future research direction to examine the nature of LMX in an extended domain. LMX researchers have emphasised the quality of relationships while scholars studying the social network analysis have expanded the LMX horizon by explaining the structural underpinnings in the LMX theory and research. LMX research has contributed to the social network study by emphasising relationship quality and the nature of exchanges and reciprocity within social networks (Sparrowe & Liden 1997).

Graen and Uhl-Bien (1995) also discuss the nature of LMX and how it fits into the transactional/transformational leadership theory. Since LMX focuses on exchange quality, such as information exchange, and the material and mental support between leader and member, many researchers believe that the nature of LMX is transactional. Though it might be true that in the initial stage of LMX development, exchanges are important in building up good quality LMX, it is trust, loyalty and respect that are essential to a stable relationship between a leader and a member. If any party, a leader or a member, expects returns or rewards on everything he/she is doing for the other party, then there is hardly any possibility that trust and loyalty will grow between them. Therefore, a high quality LMX cannot be established or will last long. The exchange between the leader-member dyad with high

LMX may be the result of LMX quality as well as its precursor. As such, Graen and Uhl-Bien (1995) argue that LMX may lie between transactional and transformational leaderships but the essential nature of LMX is transformational.

Overlap of LMX and Mentoring

The literature on transformational and transactional leaderships integrates the LMX approach with research on mentoring. A study by Scandura et al. (1994) on 183 managerial dyads, using the LISREL VII confirmatory factor analysis (CFA), shows LMX and mentoring to be empirically distinct from the supervisors' perspective but not from the subordinates'. Both LMX and mentoring also account for meaningful incremental variance with respect to rated performance, salary increase, and promotion.

Over the years, there have been many concepts proposed in the domain of leadership theory and research. One concept that has generated substantial recent interest is the distinction between transformational and transactional leaderships. Bass (1990) and Yukl (1989) note that transformational leaders get their followers to act or behave as the leaders desire by transforming or changing their followers. One way to accomplish this is to use personal resources, including time, knowledge, and experience, to act or serve as a coach, teacher, and mentor to followers (Yukl 1989).

Research on the transformational-transactional distinction is still in its infancy but one finding that has been obtained across multiple samples is the augmentation effect. This measure of transformational leadership explains the significant amounts of incremental variance in different dependent variables, including performance, over and above the explanation provided by transactional leadership measures alone (Bass 1990). Since more existing leadership approaches are transactional (Bass 1990), the augmentation effect findings clearly suggest that adding transformational concepts to existing frameworks may be highly beneficial in advancing knowledge about leadership and supervisory practices. Although there are undoubtedly numerous aspects of transformational leadership that might augment transaction approaches to leadership, Bass (1990:178) notes that "the mentor is a trusted counsellor who accepts a guiding role in the development of a younger or less-experienced member of the organisation; mentors use their greater knowledge, experience, and status to help develop their protégés, not to simply pull the protégés up the organisation on the mentors' coattails."

Mentoring and Organisational Commitment

Previous studies (Allen et al. 1997; Ragins & Scandura 1997) have stated that organisations are increasingly recognising the benefits associated with mentoring relationships in which individuals with advanced experience and knowledge provide support and facilitate the upward mobility of junior members. These benefits include the effective socialisation of young employees (Schein 1978), job satisfaction and organisational commitment (Bahniuk et al. 1990). Mentoring programmes are effective professional development tools that can be used to increase motivation, satisfaction and organisational commitment, and decrease absenteeism and turnover (Fine & Pullins 1998). Mentoring relationship can impact each component of organisational commitment. Mentoring relationships are akin to affective commitment antecedents as work experiences "that satisfy the employees' needs to feel

comfortable in their relationship with the organisation to feel competent in the work-role” (Allen & Meyer 1990, p.11). As to the relationships between the dimensions of mentoring and the different types of commitment, Stallworth (2003) reports that mentoring is positively related to affective commitment but the reliability of the continuance commitment is not supported.

Mentoring relationships may also positively influence normative commitment. Feelings of obligation are the results of familial, cultural, and organisational socialisation. Allen and Meyer (1990:8) suggest that “those employees who have been led to believe via various organisational practices that the organisation expects their loyalty would be most likely to have strong normative commitment to it.” Thus, while an employee’s general sense of morality and loyalty develops prior to joining the organisation, the organisation may foster feelings of obligations through management of the work environment. Ashford and Saks (1996) find evidence of a relationship between normative commitment and organisational socialisation tactics that focus on providing new employees with institutionalised, rather than individualised, early work experiences. Mentoring programmes are one way of providing this type of socialisation by individually tailoring the development (Stallworth 2003). In addition, Meyer, Allen, and Smith (1993) note that continuance commitment is generally unrelated to professional involvement. It is also clear that the psychosocial function is more important than the career function as a predictor of organisational commitment (Smith, Smith, & Markham 2000). Based on these findings, the following hypotheses are developed:

- Hypothesis 1: There will be a positive relationship between mentoring and each dimension of organisational commitment.
- Hypothesis 1a: There will be a positive relationship between the psychosocial element of mentoring and the affective and normative dimensions of organisational commitment.
- Hypothesis 1b: There will be a positive relationship between the career counselling element of mentoring and the affective and normative dimensions of organisational commitment.
- Hypothesis 1c: There will be a positive relationship between the career guidance element of mentoring and the affective and normative dimensions of organisational commitment.
- Hypothesis 1d: There will be a positive relationship between the psychosocial element of mentoring and the continuance dimensions of organisational commitment.
- Hypothesis 1e: There will be a positive relationship between the career counselling element of mentoring and the continuance dimensions of organisational commitment.
- Hypothesis 1f: There will be a positive relationship between the career guidance element of mentoring and the continuance dimensions of organisational commitment.

LMX and Organisational Commitment

Previous research has shown that in-group members are generally more satisfied, better performers and have higher commitment when compared to members of out-groups (Allinson, Armstrong, & Hayes 2001). Consistent results are seen in the findings of recent

studies (Ansari et al. 2001; Masterson et al. 2000, Graen and Uhl-Bien 1995; Tyler 1991). It has been found that LMX has a direct effect on organisational commitment. These studies support the work of Nystrom (1990) who asserts that LMX correlates positively with organisational commitment. Ansari et al. (2001) further report that professional respect, contribution and affect correlate positively with affective-normative commitment but are negatively associated with continuance commitment, especially affect. In addition, Meyer et al. (1993) note that continuance commitment is generally unrelated to professional involvement. With the support of these findings, the following hypotheses are framed:

- Hypothesis 2: There will be a positive relationship between LMX and each dimension of organisational commitment.
- Hypothesis 2a: There will be a positive relationship between the reciprocal element of LMX and the affective and normative dimensions of organisational commitment.
- Hypothesis 2b: There will be a positive relationship between the loyalty element of LMX and the affective and normative dimensions of organisational commitment.
- Hypothesis 2c: There will be a positive relationship between the contribution element of LMX and the affective and normative dimensions of organisational commitment.
- Hypothesis 2d: There will be a positive relationship between the reciprocal element of LMX and the continuance dimensions of organisational commitment.
- Hypothesis 2e: There will be a positive relationship between the loyalty element of LMX and the continuance dimensions of organisational commitment.
- Hypothesis 2f: There will be a positive relationship between the contribution element of LMX and the continuance dimensions of organisational commitment.

Interaction Effects of Mentoring and LMX

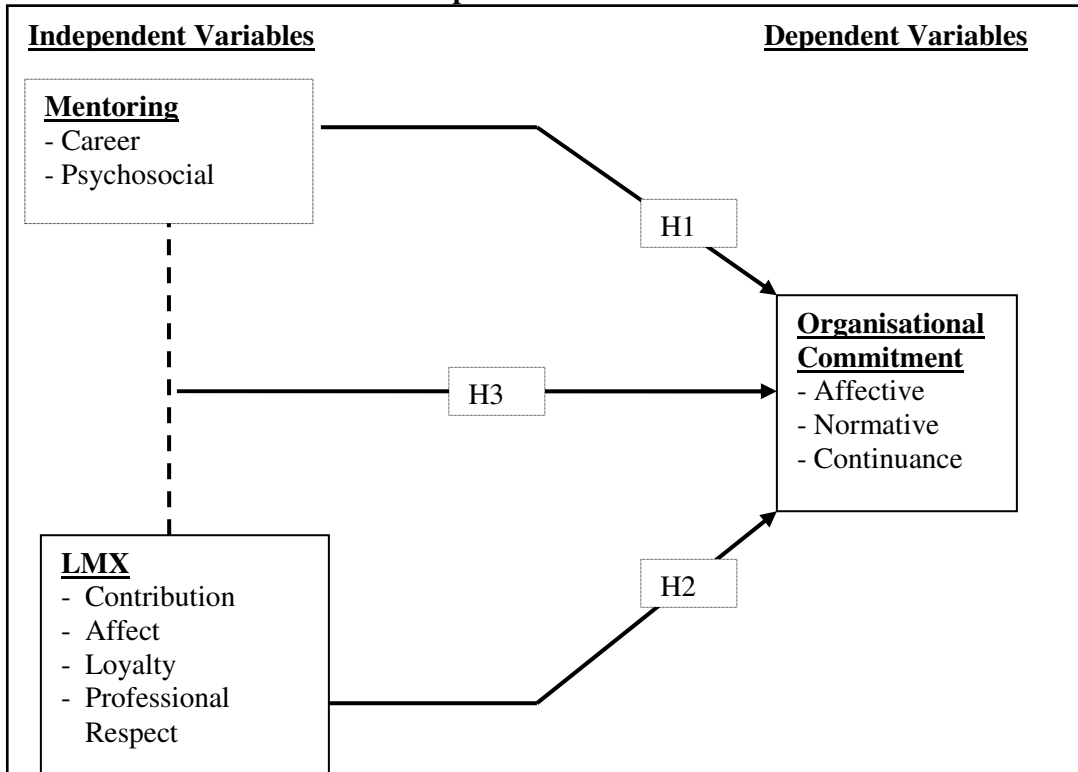
There is an ongoing debate among researchers on whether mentoring and LMX are similar. While some researchers have found the two to be similar, others have stated that the two are distinct from each other (Scandura & Schriesheim 1994). This study will look at the interaction between mentoring dimensions and LMX dimensions as the researcher wishes to see whether the combination of both variables simultaneously will enhance the organisational commitment, and to try to resolve previous conflicting findings. In addition, Meyer et al. (1993) note that continuance commitment is generally unrelated to professional involvement and that mentoring relationships fit the definition of affective commitment antecedents. Therefore, the following hypotheses are developed:

- Hypothesis 3: The interaction effect of mentoring and LMX will have a positive relationship with organisational commitment.
- Hypothesis 3a: When LMX is positively viewed by individuals, affective and normative commitment tends to be stronger than continuance commitment in the presence of psychosocial dimension of mentoring.
- Hypothesis 3b: When LMX is positively viewed by individuals, affective and normative commitment tends to be stronger than continuance commitment in the presence of career dimension of mentoring.

Figure 1 depicts the relationships among the factors Mentoring, LMX and Organisational Commitment. The figure also relates the hypotheses to the respective paths and co-variation.

METHODOLOGY

Figure 1. Brief Paths of the Interactions between Independent Variables and Dependent Variables



A series of statistical procedures were conducted to test the three groups of hypotheses. The software SPSS was used to analyse the results. The procedures and measures, in chronological order, are:

- (i) Reliability analysis was used to test the consistency of variables or the factors. This test measures the inter-correlation of the predictors of the hypothetical concepts (factors).
- (ii) Factor analysis was used to reduce the set of variables. This test extracts from the variables a list of dimensions (factors) based on the principal component matrix (PCM) extraction method via the varimax rotation.
- (iii) Hierarchical Regression was employed to conduct causal tests on a combination or a division of the variables within clusters (Hair et al. 1998). This will produce a

construction of hierarchies illustrating the relationships between the dependent clusters and the independent variables.

Measurement

The predictor variables used in this study are mentoring and LMX (see Tables 1 and 2). The criterion is organisational commitment (See Table 3). Mentoring was measured by an 18-item scale, expanded from the original scale developed by Dreher and Ash (1990) to gauge the respondents' relationship with their mentors. Dreher and Ash's scale for global measure of mentoring was adapted from a 5-point Likert scale which had been changed to a 7-point Likert scale (**1=never** to **7= always**) to maintain consistency across scales and to enhance reliability in the survey. Table 1 shows the list of variables which explains the employees' relationship with their mentor. These predictors of mentoring are associated with organisational commitment.

Table 1. Variables Showing Mentoring

No.	Variables showing Mentoring (These variables measure the extent mentors influence employees at work.)
1	Give or recommend mentees challenging assignments that present opportunities to learn new skills
2	Give or recommend mentees assignments that require personal contact with managers in different sections of the company
3	Give or recommend mentees assignments that increase their contact with managers from higher levels
4	Give or recommend mentees assignments that help them meet new colleagues
5	Help mentees finish assignments/tasks or meet deadlines that otherwise would not have been possible to complete
6	Stop mentees from working with other managers prior to knowing these managers' likes/dislikes, opinions or controversial topics and the nature of the political environment

7	Go out of their way to promote mentees' career interests
8	Keep mentees informed about developments at the higher levels in the company or how external conditions are influencing the company
9	Convey feelings of respect for mentees as individuals
10	Show empathy for the concerns and feelings that mentees discuss with them
11	Encourage mentees to talk openly about anxieties and fears that may affect their work
12	Share personal experiences as alternative perspectives to mentees' problems
13	Discuss mentees' questions or concerns regarding feelings of competence, commitment to advancement, relationships with peers and supervisors or work/family conflicts
14	Share the history of their career with mentees
15	Encourage mentees to prepare for advancement
16	Encourage mentees to adopt new behaviours on the job
17	Serve as a role model
18	Display attitudes and values similar to mentees' own

This study employed the 12-item LMX scale of Liden and Maslyn (1998) to assess the quality of exchange between the participating managers and their immediate superiors. The scale consists of four dimensions, that is, contribution, loyalty, affect and professional respect. Each dimension has three items. The respondents were asked to indicate their response to each statement describing their interaction with their immediate superior on a 7-point Likert scale where **1** stands for **strongly disagree** and **7** stands for **strongly agree**. This scale has acceptable reliability coefficients ranging from 0.74 to 0.90 as reported in Liden and Maslyn (1998) (refer to Table 5). Table 2 shows a list of variables describing the relationship between the supervisees and their immediate supervisors.

Table 2. Variables Manifesting LMX

No.	Variables manifesting LMX (These variables measure the relationship between the supervisee and their immediate supervisors)
1	Supervisees are willing to put in extra effort beyond what is normally required to meet their supervisors' work goals.
2	Supervisors would defend supervisees if the supervisees were criticised by others.
3	Supervisors are a lot of fun to work with.
4	Supervisees are impressed with their supervisors' knowledge of their jobs.
5	Supervisors defend supervisees' work and actions to their superiors even without a complete knowledge of the issue.
6	Supervisees do not mind putting in maximum effort for their supervisors.
7	Supervisees admire their supervisors' professional skills.
8	Supervisors are people that one would like to have as friends.
9	Supervisees respect their supervisors' knowledge of the job and competence.
10	Supervisees do work for their supervisors that go beyond what are specified in their job descriptions.
11	Supervisees like their supervisors very much as people.
12	Supervisors would defend supervisees in front of others at work if supervisees make an honest mistake.

Organisational commitment was measured using the perspective from Meyer and Allen (1991). The scales of three dimensions have six statements each and an acceptable level of reliability with Cronbach's coefficients alpha of 0.82, 0.74, and 0.83 respectively, which are comparable to what had been obtained in previous studies (Meyer & Allen 1991) (refer to

Table 5). Table 3 shows a list of variables describing the degree of employees' feelings towards their organisations.

Table 3. Variables Manifesting Organisation Commitment

No.	Variables Manifesting Commitment towards Organisation (These variables measure the degree of employees' feelings towards their organisations.)
1	Employees feel that they have too few options to consider leaving the organisation.
2	Employees really feel as if the organisation's problems are their own.
3	Employees would be very happy to spend the rest of their career with this organisation.
4	Employees would not leave the organisation right now because they have a sense of obligation to the people in it.
5	The organisation has a great deal of personal meaning to the employees.
6	Presently, staying with the organisation is a matter of necessity as much as a desire.
7	The organisation deserves the employees' loyalty.
8	It will be very hard for the employees to leave the organisation right now, even if they want to.
9	If employees had not already put so much of themselves into this organisation, they might consider working elsewhere.
10	One of the few serious consequences of leaving this organisation would be the scarcity of available alternatives.
11	Even if it were to the employees' advantage, they did not feel it would be right to leave this organisation.

12	Employees do not feel like a 'part of the family' in this organisation.
13	Employees do not feel 'emotionally attached' to this organisation.
14	Too much of the employees' life would be disrupted if they decide to leave the organisation now.
15	Employees do not feel any obligation to remain with their current employer.
16	Employees do not feel a strong sense of belonging in their organisation.
17	Employees would feel guilty if they leave their organisation now.
18	Employees owe a great deal to their organisation.

Description of the Participants

The participants in the study were junior auditors in audit firms registered with MIA in Penang, Selangor, and the Federal Territory. The selection of the sampling units was random. To protect the confidentiality of information, the random selection of samples was entrusted to MIA. A sample size of 1100 was chosen as cost and time are factors of consideration. The 1100 questionnaires were distributed to the individuals in each state via the MIA offices in Penang (300), Selangor (400) and the Federal Territory (400). The questionnaires were distributed during the non-peak months (July and August) of the year to increase the response rates. Out of the 1100 questionnaires posted, 318 (29%) completed questionnaires were returned. Only 266 (24.2% usable rate) were usable. The sample profile is shown in Table 4.

Table 4. Profile of Respondents

Category	Groups	Number	Percentage
Age	• 21-25 years	142	53.4
	• 26-30	102	38.2
	• 31-35	18	6.9
	• ≥ 36 years	4	1.5
Sex	• Female	182	68.4
	• Male	80	30.1
	• Missing value (unknown)	4	1.5
Ethnicity	• Chinese	122	45.9
	• Indian	79	29.7
	• Malay	63	23.7
		1	0.4

	<ul style="list-style-type: none"> • Others • Missing value (unknown) 	1	0.3
Salary (per month)	<ul style="list-style-type: none"> • <= RM 1500 • Between RM 1501 and RM 3000 • Between RM 3001 and RM 5000 	217 47 2	81.6 17.7 0.7
Level of Education	<ul style="list-style-type: none"> • High School or below • Diploma • Degree or Professional Qualifications • Postgraduate • Missing value (unknown) 	7 41 202 12 4	2.6 15.4 75.9 4.5 1.6
Management Level	<ul style="list-style-type: none"> • Lower Management • Middle Management • Others • Missing value (unknown) 	213 32 15 6	80.1 12.0 5.6 2.3

RESULTS

Reliability analyses were conducted on the manifesting variables of Mentoring, LMX and Organisational Commitment. The results are shown in Table 5:

Table 5. Results of Summated Reliability Analyses

Dimensions	Cronbach's alpha
Mentoring	0.88
LMX	0.77
Organisational Commitment	0.91

Cronbach's alpha reveals values of over 0.70 which are above the threshold recommended by Meyer & Allen (1991). The results show that the variables were consistent in measuring the respective dimensions, that is, Mentoring, LMX and Organisational Commitment, on a summated scale. In short, the variables and dimensions consistently correlate with one another. Then, factor analyses are conducted on the three dimensions. Varimax rotation and Kaiser Normalisation are used to define the factors, and with the principal component (PCM) as an extraction method, the factors are converged, as shown in Table 6. Varimax rotation, Kaiser Normalisation and PCM were used because they can correlate the dimensions with the variables within the factor structures. The result is a more consistent manifestation of variables to the respective factors. Hence, the factor structures are well defined, interpretable and useful. This is depicted in the KMO test (see Table 6).

Table 6. Factors Extracted from Factor Analysis

Number of Factors Converged	Mentoring	LMX	Organisational Commitment
Factor 1	Psychosocial	Reciprocity	Affective-Normative
Factor 2	Career Counselling	Loyalty	Continuance
Factor 3	Career Guidance	Contribution	
KMO Test	0.879**	0.776**	0.914**

Note: ** denotes significant in Bartlett's Test of Sphericity at 0.05

The extracted factors were renamed based on the manifestation of their respective predictors. In the dimension Mentoring, three factors, that is, Psychosocial, Career Counselling and Career Guidance, were extracted. In the dimension LMX, another three factors, that is, Reciprocity, Loyalty and Contribution, were extracted. In the dimension Organisational Commitment, two factors, that is, Affective-Normative and Continuance were obtained. The results from KMO and Bartlett's Test were significant, indicating that the factors are manifested in a suitable way and that proper factor structure matrices are formed.

Then, reliability analyses are conducted on each extracted factor to obtain the internal consistency of the variables on a summated scale. The results of the reliability analyses on Psychosocial, Career Counselling and Career Guidance are shown in Table 7. Cronbach's coefficient alpha range of 0.73 to 0.93 indicates an internal consistency in the individual extracted factors of mentoring. Pearson correlations reveal that the inter-correlations of all the factors ranging from 0.27 to 0.43 are significant. The results are tabulated in Table 7.

Table 7. Descriptive Statistics, Coefficients Alpha, and Pearson Correlations for Mentoring

Factor	1	2	3
1. Psychosocial	0.93		
2. Career Counselling	0.27**	0.77	
3. Career Guidance	0.37**	0.43**	0.73
Mean	4.10	4.02	3.90
Standard Deviation	1.20	1.05	1.02
No. of Items	10	4	3

Note: N = 266; *p < .05; **p < .01; diagonal entries in bold indicate Cronbach's coefficient alpha

Table 8 shows the mean, standard deviation, coefficients alpha, and correlations of the items of LMX. Cronbach's coefficient alpha values for the three factors of LMX ranged from 0.87 to 0.88 indicating good inter-item consistency for each factor. The correlations among the LMX items ranged from -0.03 to 0.23. On the other hand, the descriptive analysis showed the mean value ranged from 3.62 to 4.59 and the standard deviation ranged from 1.36 to 1.54.

Table 8. Descriptive Statistics, Coefficients Alpha, and Pearson Correlations for LMX

Factor	1	2	3
1. Reciprocity	0.88		
2. Loyalty	-0.03	0.87	
3. Contribution	-0.08	0.23**	0.87
Mean	3.93	3.62	4.59
Standard Deviation	1.54	1.46	1.36
No. of Items	6	3	3

Note: N = 266; *p < .05; **p < .01; diagonal entries in bold indicate Cronbach's coefficient alpha

When reliability analyses were carried out, two factors were found to have Cronbach's alphas equal to 0.95 (Factor 1) and 0.82 (Factor 2), as shown in Table 9. These values indicate a good internal consistent reliability of the grouped items for each factor. The magnitude of the correlations for each organisational commitment showed two factors having significant inter-correlations at 0.28. The magnitude of the Pearson correlation coefficient is 0.28. The results are shown in Table 9.

Table 9. Descriptive Statistics, Coefficients Alpha, and Pearson Correlations for Organisational Commitment

Factor	1	2
1. Affective-Normative	0.95	
2. Continuance	0.28**	0.82
Mean	4.28	3.87
Standard Deviation	1.15	1.12
No. of Items	12	5

Note: N = 266; *p < .05; **p < .01; diagonal entries in bold indicate Cronbach's coefficient alpha

The regression analysis was carried out in three steps. In the first step, tenures with Organisation, Mentor, and Supervisor respectively were entered as control variables. In the second stage, all the predictor variables were entered. Lastly, the interaction effects between LMX and Mentoring were entered.

In the first step, only the number of years spent with a mentor which had a variation of 6 per cent ($\beta = 0.25$, $p < 0.01$) had a significant impact on the Affective-Normative Commitment. The second step accounted for approximately 25 per cent of the variance in the Affective-Normative Commitment with significant influences from Psychosocial ($\beta = 0.29$, $p < 0.01$) and Contribution ($\beta = 0.22$, $p < 0.05$). These findings supported hypotheses H1a and H2c. Also, it was discovered that neither variables in the last step of the analysis were significant for the Affective-Normative Commitment. Hence, it can be concluded that there is no significant interaction between LMX and Mentoring on the Affective-Normative Commitment. The results are summarised in Table 10.

Table 10. Regression Analysis on Affective-Normative Commitment

Variables	Step 1	Step 2	Step 3
Control variables			
Years	-0.07		
Ywsup	0.02		
Ywmen	0.25**		
Predictor variables			
Reciprocity		0.21	
Loyalty		0.08	
Contribution		0.22**	
Psychosocial		0.29**	
Career Counselling		-0.05	
Career Guidance		0.11	
Interaction terms			
career guidance x contribution			0.40
career guidance x loyalty			-0.31
career guidance x reciprocity			-0.09
career counselling x contribution			0.12
Career counselling x loyalty			-0.19
Career counselling x reciprocity			-0.04
psychosocial x contribution			-0.67
psychosocial x loyalty			0.49
psychosocial x reciprocity			-0.16
R² Change	0.06	0.25	0.02
F Change	4.61**	13.58**	0.60

Note: N = 266; *p < .05; **p < .01

Similarly, in the first step of the next analysis (Table 11), only Contribution, with a variation of 2 per cent, had a significant impact on the Continuance Commitment, The second step reveals that there was approximately 7.8 per cent of variance in Continuance with significant influences from Contribution ($\beta = 0.22$, $p < 0.05$). These findings support hypothesis H2f. The variables in step 3 show significant variation of Continuance Commitment. Hence, it can be concluded that there is significant interaction between LMX and Mentoring on the Continuance commitment. The results are summarised in Table 11.

Table 11. Regression Analysis on Continuance Commitment

Variables	Step 1	Step 2	Step 3
Control variables			
Years	0.047		
Ywsup	0.108		
Ywmen	-0.029		
Predictor variables			
Reciprocity		0.09	
Loyalty		0.06	

Contribution		0.22*	
Psychosocial		0.01	
Career Counselling		0.06	
Career Guidance		0.06	
Interaction terms			
Career guidance x contribution			0.42*
Career guidance x loyalty			-0.13*
Career guidance x reciprocity			0.12*
Career counselling x contribution			1.29*
Career counselling x loyalty			-1.71
Career counselling x reciprocity			1.36
psychosocial x contribution			-3.29*
psychosocial x loyalty			1.61*
psychosocial x reciprocity			-0.45*
R² Change	0.02	0.078	0.060
F Change	1.27	3.24**	1.72*

Note. N = 266; *p < .05; **p < .01

Based on the results in Table 10 and 11, the following conclusion on the hypotheses mentioned earlier is made.

Table 12. Summary of Hypotheses Tested

Hypothesis	Regression Weights	Significant
H _{1a}	0.29**	Yes
H _{1b}	-0.05	No
H _{1c}	0.11	No
H _{1d}	0.01	No
H _{1e}	0.06	No
H _{1f}	0.06	No
H _{2a}	0.21	No
H _{2b}	0.08	No
H _{2c}	0.22**	Yes
H _{2d}	0.09	No
H _{2e}	0.06	No
H _{2f}	0.22*	Yes
H _{3a}	See Table 11	Yes
H _{3b}	See Table 11	Yes

Note. N = 266; *p < .05; **p < .01

DISCUSSION AND CONCLUSION

The results of this study reveal that the interaction effects of mentoring and LMX are not significant. The direct relationship between mentoring and LMX on organisational commitment is significant but not at the interaction points. The plausible explanation is that some researchers, who have been debating the issue of mentoring and LMX, have found that the two are similar while others find that the two are different.

The literature on transformational and transactional leaderships integrates the LMX approach with research on mentoring. Scandura & Schriesheim (1994) find LMX and mentoring to be empirically distinct from the supervisors' perspective but not from the subordinates'. Both LMX and mentoring have meaningful incremental variance on each other in rated performance, salary progress, and promotion rate. Bass (1990) notes that the transformational-transactional distinction is still in its infancy. Thus, the measurement scale for both mentoring and LMX is still at a very illusive stage. By itself, mentoring or LMX, is significant in predicting the direct relationship on organisational commitment. However, when both interact, the significant level is acceptable only for certain dimensions. This may be due to, as McManus and Russell (1997) suggest, two important similarities between LMX and mentoring. Both are developmental relationships in the workplace and subjected to a role-making process in which the nature of the relationship is constantly being negotiated. Sometimes, supervisors are considered to be mentors and perform mentoring functions (Scandura & Schriesheim 1994; Tepper 1995). So, when mentoring and LMX interact in predicting organisational commitment, auditors are unable to ascertain which and what type of roles the mentors/leaders are playing, and thus the protégés/subordinates take a longer period to cultivate the relationships.

Mentoring, leader-member exchange (LMX) and organisational commitment are important factors in ensuring the effectiveness of a manager and the accomplishment of organisational goals and objectives. In integrating these constructs together, this study has provided some exploratory information on how these factors relate to each other.

The importance of managing people at work is an important issue in effective organisations in Malaysia. Even though this study is exploratory, it will hopefully provide some insights and encourage more studies on the issues dealing with people at work. Therefore, if organisations want their employees to manifest high levels of commitment, their human resource departments have to seriously consider mentoring and LMX when implementing human resource policies rather than merely treat these issues lightly as is the current practice.

REFERENCES

- Allen, N. J., & Meyer, J. P. (1990). The measurement and antecedents of affective, continuance and normative commitment to the organization. *Journal of Occupational Psychology*, 63, 1-18.
- Allen, T., Russell, J., & Maetzke, S. (1997). Formal peer mentoring: Factors related to protégés' satisfaction and willingness to mentor others. *Group and Organization Management*, 22, 488-507.

- Allinson, C. W., Armstrong, S.J., & Hayes, J. (2001). The effects of cognitive style on leader-member exchange: A study of manager-subordinate dyads. *Journal of Occupational and Organizational Psychology, 74*, 201-220.
- Ansari, M. A., Daisy, K. M. H., & Aafaqi, R. (2001). Fairness of human resource management practices, leader-member exchange, and organizational commitment. *Paper presented at the Fourth Asian Academy of Management Meeting*. Johor Bahru, Malaysia.
- Ashford, B. E., & Saks, A. M. (1996). Socialization tactics: Longitudinal effects on newcomer adjustment. *Academy of Management Journal, 39*, 149-178.
- Bahniuk, M., Dobos, J., & Hill, S. (1990). The impact of mentoring, collegial support, and information adequacy on career success: A replication. *Journal of Social Behavior and Psychology, 5*, 431-451.
- Bass, B. M. (1990). *Bass and Stogdill's homebook of leadership* (3rd ed). New York: Free Press.
- Bateman, T. S., & Strasser, S. (1984). A longitudinal analysis of the antecedents of organisational commitment. *Academy of Management Journal, 27*, 95-112.
- Becker, H. S. (1960). Notes on the concept of commitment. *American Journal of Sociology, 66*, 32-40.
- Blau, P. M. (1964). *Exchange and power in social life*. New York: Wiley.
- Caldwell, B., & Carter, E (1997). *The return of the mentor: Strategies for workplace learning*. Washington, D.C.: The Falmer Press.
- Carson, K., & Carson, P.P. (2002). LMX reflections: An interview with George Graen. *The Journal of Applied Management and Entrepreneurship, 7*, 91-8.
- Dansereau, E., Graen, G. B., & Haga, W. J. (1975). A vertical dyad linkage approach to leadership within formal organisations. *Organizational Behavior and Human Performance, 13*, 46-78.
- Dienesch, R. M., & Liden, R. C. (1986). Leader-member exchange model of leadership: A critique and further development. *Academy of Management Review, 11*, 618-634.
- Dirsmith, M. R., Heian, J. B., & Covaleski, M. A. (1997). Structure and agency in an institutional setting: The application and social transformation of control in the big 6. *Accounting, Organizations and Society, 22*, 1-27.
- Dreher, G. F., & Ash, R. A. (1990). A comparative study of mentoring among men and women in managerial, professional, and technical positions. *Journal of Applied Psychology, 75*, 539-546.
- Ferris, G. R. (1985). Role of leadership in the employee withdrawal process: A constructive replication, *Journal of Applied Psychology, 70*, 777-781.

- Fine, L. M., & Pullins, E. B. (1998). Peer mentoring in the industrial sales force: An exploratory investigation of men and women in developmental relationships. *Journal of Personal Selling & Sales Management*, 18, 89-103.
- Gouldner, A. W. (1960). The norm of reciprocity: A preliminary statement. *American Sociological Review*, 25, 161-178.
- Graen, G. B., & Scandura, T. A. (1987). Towards a psychology of dyadic organizing. *Research in Organizational Behavior*, 9, 175-208.
- Graen, G. B., Novak, M., & Sommerkamp, P. (1982). The effects of leader-member exchange and job design on productivity and satisfaction: Testing a dual attachment model. *Organizational Behavior and Human Performance*, 30, 109-131.
- Graen, G. B. (1976). Role-making processes within complex organizations. In Dunnette, M.D. (ed.). *Handbook of Industrial and Organizational Psychology* (1201-1245). Chicago: Rand McNally.
- Graen, G., & Cashman, J. (1975). A role-making model of leadership in formal organizations: A developmental approach. In Hunt, J. G., & Larson, L. L. (eds.), *Leadership frontiers* (143-165). Kent, Ohio: Kent State University Press.
- Graen, G. B., & Uhl-Bien, M. (1995). Development of leader-member exchange (LMX) theory of leadership over 25 years: Applying a multi-level multi-domain perspective. *Leadership Quarterly*, 6, 219-247.
- Grusky, O. (1966). Career mobility and organizational commitment. *Administrative Science Quarterly*, 10, 488-503.
- Hair, J. F., Anderson, R. E., Tatham, R. L., & Blank, W. C. (1998). *Multivariate Data Analysis*, New Jersey: Prentice Hall.
- Hooks, K. (1996). Diversity, family issues and the Big 6. *Journal of Accountancy*, 178, 51-56.
- Kanter, R. (1968). A study of commitment mechanisms in utopian societies. *American Sociological Review*, 33, 499-517.
- Kaplan, S. E., Keinath, A. K., & Walo, J. C. (2001). An examination of perceived barriers to mentoring in public accounting. *Behavioral Research in Accounting*, 13, 195-220
- Katz, D., & Kahn, R. L. (1978). *The social psychology of organization* (2nd ed.). New York: Wiley.
- Kleinman, G., Siegel, P. H. & Eckstein, C. (2001). Mentoring and learning: The case of CPA firms. *Leadership and Organization Development Journal*, 22, 22-34.
- Kram, K.E. (1988). *Mentoring at work: Developmental relationship in organizational life*. Lanham, Maryland: Boston University.
- Levinson, D. J., Darrow, C. N., Klien, E. B., Levinson, M. H., & McKee, B. (1978). *The season's of a man's life*. New York: Alfred A. Knopf.

- Liden, R. C. & Maslyn, J. M. (1998). Multidimensionality of leader-member exchange: An empirical assessment through scale development. *Journal of Management*, 24, 43-72.
- Liden, R. C., Sparrowe, R. T., & Wayne, S. J. (1997). Leader-member exchange theory: the past and potential for the future. *Research in Personal and Human Resource Management*, 15, 47-119.
- Liden R. C., & Graen, G. B. (1980). Generalizability of the vertical dyad linkage model of leadership. *Academy of Management Journal*, 23, 451-465.
- Lingenfelter, B (2001). Building leaders. The mentor's influence on candidates in a training program for principals. PhD dissertation. U.S.A.: Indiana University.
- Masterson, S. S., Lewis, K., Goldman, B. M., & Taylor, M. S. (2000). Integrating justice and social exchange: the differing effects of fair procedures and treatment on work relationships. *Academy of Management Journal*, 43, 738-748.
- Mathieu, J. E., and Zajac, D. M. (1990). A review and meta-analysis of the antecedents, correlates, and consequences of organisational commitment. *Psychological Bulletin*, 108, 171-194.
- McManus, S. E., & Russell, J. E. A. (1997). New Directions for Mentoring Research: An Examination of Related Constructs. *Journal of Vocational Behavior*, 17, 31-37.
- Merriam, S. (1983). Mentors and protégés: A critical review of the literature. *Adult Education Quarterly*, 33, 161-173.
- Meyer, J. P., & Allen, N. J. (1997). *Commitment in the workplace: Theory, research, and application*. Thousand Oaks, California: Sage Publications, Inc.
- Meyer, J. P., Allen, N. J., & Smith, C. A. (1993). Commitment to organizations and occupations: Extensions and a test of a three-component conceptualization. *Journal of Applied Psychology*, 78, 538-551.
- Meyer, J. P., & Allen, N. J. (1991). A three-component conceptualization of organizational commitment. *Human Resource Management*, 1, 61-89.
- Mottaz, C. (1989). An analysis of the relationship between attitudinal commitment and behavioral commitment. *Sociological Quarterly*, 30, 143-158.
- Mowday, R. T., Porter, L. W., & Steers, R. M. (1982). *Employee-organisation linkages: The psychology of commitment, absenteeism, and turnover*. New York: Academic Press.
- Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organizational commitment. *Journal of Vocational Behavior*, 14, 224-227.
- Nasurdin, A. M., & Ramayah, T. (2003). The Link between Satisfaction and Commitment: Is It Different For Old and Young Workers? *The Proceedings of the National Human Resource Development Seminar: "Preparing Knowledge Workers for Nation Building"*, 15-16th December, 2003, Kuching, Sarawak, Malaysia.

- Nystrom, P. C. (1990). Vertical exchange and organizational commitment of American business managers. *Group and Organization Studies*, 5, 296-312.
- Porter, L. W., Steers, R., Mowday, M., & Boulin, R. (1974). Organizational commitment, job satisfaction, and turnover among psychiatric technicians. *Journal of Applied Psychology*, 54, 603-609.
- Ragins, B. R., & Scandura, T. A. (1997). The way we were: Gender and the termination of mentoring relationships. *Journal of Applied Psychology*, 82, 945-953.
- Sands, R., Parson, L., & Duane, J. (1991). Faculty mentoring faculty in a public university. *Journal of Higher Education*, 62, 174-193.
- Salancik, G. R., & Staw, M. (1977). Commitment and the control of organizational behavior and belief. In Staw, B. M., & Salancik, G. (eds.), *New Directions in Organizational Behavior*, (1-54). Chicago: St. Clair Press.
- Scandura, T. A., & Schriesheim, C. A. (1994). Leader-member exchange and supervisor career mentoring as co. *Academy of Management Journal*, 37, 1588- 98.
- Scandura, T. A., & Viator, R. E. (1994). Mentoring in public accounting firms: An analysis of mentor-protégé relationships, mentorship functions, and protégé turnover intentions. *Accounting, Organization and Society*, 19, 717-734.
- Schein, E. E. (1978). *Career dynamics: Matching individual and organizational needs*. Reading, Massachusetts: Addison-Wesley.
- Sheldon, M. E. (1971). Investments and involvement as mechanisms producing commitment to the organization. *Administrative Science Quarterly*, 16, 142-150.
- Smith, J. W., Smith, W. J., & Markham, S. E. (2000). Diversity issues in mentoring academic faculty. *Journal of Career Development*, 26, 261-262.
- Sparrowe, R.T., & Liden, R.C. (1997). Process and structure in leader-member exchange. *Academy of Management Review*, 22, 522-552.
- Stallworth, H. L. (2003). Mentoring, organizational commitment and intentions to leave public accounting. *Managerial Auditing Journal*, 18, 405-418.
- Steinhaus, C. S., and Perry, J. L. (1996). Organisational commitment: Does sector matter? *Public Productivity & Management Review*, 19(3), 278-288.
- Tyler, T. R. (1991). Using procedures to justify outcomes: Testing the viability of a procedural justice strategy for managing conflict and allocating resources in work organizations. *Basic and Applied Social Psychology*, 12, 259-279.
- Viator, R. E. (2000). The association of formal and informal public accounting mentoring with role stress and related outcomes. *Accounting, Organizations and Society*, 26, 73-93.

- Wayne, S. J., & Ferris, G. R. (1990). Influence tactics, affect, and exchange quality in supervisor-subordinate interactions: A laboratory experiment and field study. *Journal of Applied Psychology, 75*, 487-499.
- Wayne, S.J., & Graen, S.A. (1993). The effects of leader- member exchange on employee citizenship and impression management behaviour, *Human Relations, 46*, 1431-1440.
- Woolridge, A. (2000). Come back, company man! *Time Magazine*, 5 March, 82
- Yukl, G.A. (1989). *Leadership in organizations* (3rd ed.). Englewood Cliffs: Prentice-Hall