



Research Article

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Mentorship Function to Reduce Turnover Intention in Public Accounting Firm

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Abstract

The phenomenon of auditors transitioning to Public Accounting Firms (KAP) or other professions has resulted in a decline in both auditor performance and the overall functioning of KAP. Therefore, this study empirically examines the predictive capabilities of role dynamics theory within the framework of planned behavior theory on mentoring behavior and its potential to prevent auditors from transitioning to KAP or other professions. The study design used explanatory causality and the data were collected through survey using a questionnaire, with primary data as the source. The sample included 191 auditors at various levels, namely managerial, partner auditors, senior auditors, and staff members, within KAP. Furthermore, a proportional random sampling method was used, and structural equation modeling [SEM] was employed for data analysis. The individual auditor served as the analytical unit, while time horizon was considered as the cross section. The results showed the mentor's position positively impacted the level and mentoring function of protégé organization, and the degree of the organization positively influenced the status of the mentor. Meanwhile, the mentor's level and mentoring function negatively impacted turnover intention, and organizational structure enhanced the connection between protégé organizational level and the mentoring role. The results indicated that both the position and function of mentoring can enhance the retention of protégé of staff, and the less structured office environment can strengthen mentoring activities within the KAP.

Keywords: Protégé Organizational Level, Public Accounting Firm Structure, Mentoring Function, Mentoring Position, Turnover Intention

1. Introduction

All business sectors, including those handled by a number of Public Accounting Firm (KAP), both internal management and other network, are currently experiencing turmoil due to the COVID-19 pandemic. According to ACCA [2020], out of the 53% of auditors who experienced pressure in completing audits, 36% were unable to meet reporting deadlines, and 27% experienced audit risk with *going concern issues*. This is a professional demand that creates tension [Herda and Lavelle, 2012; Adhikara, et al., 2017; Anwar, et al., 2021; Adhikara, et al., 2022; Andry, et al., 2023], resulting in high employee turnover at KAP [Fogarty and Uliss, 2000]. Studies have also shown that more than one in two audit assistants in the United States quit their jobs after three years of employment [Hiltebeitel and Leaby, 2001], and the statistics published by Swedish Inspectorate of Auditors [2021] revealed a steadily declining number of authorized auditors in Sweden. These empirical findings demonstrated that various factors influenced public accountants' intention to quit their jobs, attracting the interest of study experts. Similar results were reported from various countries, namely Hall and Smith [2009] in Australia, Dordunu *et al.* [2020] in Ghana, Zeng *et al.* [2021] in China, Akrouit and Ayadi (2021) in Tunisia, Ganji and Yazdi [2021] in Iran, and Bakarich *et al.*, [2022] in Iraq.

The main challenge of KAP is auditor turnover, which causes a decrease in performance [Chi et al., 2013]. The consequence of this threat is that KAP continuously recruits, trains and replaces most of the experienced auditors each year. This situation incurs large costs, lack of expertise, direct or indirect reduction of the quality of services and auditor behavior, which is difficult to prevent [Chi et al., 2013; Gertsson et al., 2017]. For instance, the intention to move to another profession is an early sign of auditor turnover. This can be considered a proxy for measuring actual turnover since it is a crucial and genuine turnover behavior predictor [Aghdasi et al., 2011]. Auditors who consider leaving KAP typically experience a lot of role uncertainty and conflict [Jannah et al., 2016; Kim et al. 2015], low job satisfaction [Gertsson et al. 2017], very little organizational dedication [Law, 2005; Kalbers and Cenko, 2007], and high professional organizational conflict [Nouri and Parker, 2020].

The conditions mentioned above can be addressed through a mentoring mechanism that ensures auditors do not have the intention to quit their jobs. Mentoring is the creation of a working relationship where the mentor aids protégé's professional and personal growth (Kram, 1985). Mentoring by mentors is highly advantageous and has a greater impact on work outcomes than other types of mentoring (such as job happiness, commitment, and the desire to quit) (Raabe and Beehr, 2003; Scandura and Williams, 2004; Payne and Huffman, 2005). This probably indicates that the firm cares about the employees. In order to reduce turnover, formal communication channels are increased by assisting new employees and students, supervising public accounting employees, facilitating interaction between auditors and managers (Dean et al. 1988; Gregson, 1990; Senatra, 1980; Rhode et al. 1977), as well as fostering an informal network of contacts through mentoring subordinates. KAP is expected to provide employees with possibilities for career advancement by improving their competence and enthusiasm for job. This consequently encourages them to remain at the organization (Mabindisa, 2013), sustain their morale, and minimize competent employee *turnover* (Sikka, 2009). One of the most convincing arguments in favor of mentoring relationships is the ability to increase staff retention for CPAs (AICPA, 2007).

Studies have shown variations in findings on auditor switching intention. Several others primarily focused on the direct effects of mentorship relationships on KAP turnover intention rather than the indirect effects. There could be theoretical distinctions with application consequences (Shields, Deng, and Kato 2000; Hall 2008). A support from a mentor may influence psychological processes to raise or reduce switching inclinations. The direct effects model, which can provide contradictory findings, did not investigate these competing effects (Luft and Shields, 2007, p. 45). Meanwhile, the use of indirect effect models can help investigate how and why there could be a connection between mentorship and turnover intention (Lankau and Scandura, 2002; Payne & Huffman, 2005). The auditors' intention to switch may arise due to the increased workload of accounting staff and pressure during *the peak season* (Sweeney and Summers, 2002), undesirable

conditions, such as burnout (Fogarty et al. 2000), lack of professionalism (Margheim and Pany, 1985), as well as inadequate working conditions, pay, and career growth possibilities (Mabindisa, 2013).

The theoretical orientations of cognitive psychology are highlighted in this study, with a focus on the cognitive factors of auditors who need guidance, support, and feedback for career development. This was aimed at preventing the auditor from transitioning to another profession or KAP, as well as indicating the dynamic role of literature for mentoring analysis. This study adopted the basic attributes of the mentoring function from the theory of role dynamics [TRD] [Kahn, et al., 1964] and incorporated them into the theory of planned behavior [TPB] by introducing the mentoring function in the setting. Since this study had a higher capacity to explain behaviour, perceived behavioral control variables were substituted for mentoring function [Kraft et al., 2005; Conner and Norman, 1995]. However, the existing literature did not specify how adopting the SDGs may consider both external and normative support. This study aims to foster innovation and address knowledge gaps [Bigdeli et al. 2012, Urban and Kujinga 2017, Jacobs et al. 2012]. Therefore, it will fill the vacuum of previous studies by determining whether TPB and TRD can accurately predict mentoring behaviour that discourages auditors from transitioning to KAP or other professions.

The contributions of this study are twofold. *First*, it broadens the field of mentoring by examining mentoring's purpose and showcasing its strategic importance on how Indonesian students at KAP perceive their behavioral intention to switch. *Second*, by considering TPB and role dynamics in mentoring [Ajzen, 1991], it specifically addresses the crucial role of the normative context in understanding the behavioral intention of the auditors to switch.

2. Literature Review and Hypothesis Development

2.1 Theory Planned of Behavior

TPB forecasts behavioral concerns based on the notion that conduct can be deliberated or planned. It aims to create a framework for investigating attitudes about conduct (Ajzen, 2002). TPB can determine an individual's level of faith in controlling the outcomes of their behavior, thereby distinguishing between the behavior of those who have a will and those who do not. Individuals' intent to exhibit certain behaviors is the most important factor in their behavior (Ajzen, 1991). Intention influences behavior as a motivating factor. There are three major factors that influence intention, namely personality, attitude, and behavioral control (Ajzen, 2002).

2.2 Dynamic Role Theory

According to Kahn, Wolfe, Quinn, Snoek, and Rosenthal [1964], people acquire organizational roles through the expectations transmitted by role device members (supervisors and coworkers). Mentors, being more experienced members of organizations, are sought after to develop and advance the career of individuals who are also members of the device role (Hunt and Michael, 1993). Therefore, an access to the mentor's knowledge helps explain an individual's position, lessen uncertainty, and address conflicting expectations.

TPB and TRD theories are both used for explaining human conduct, with each having different intention. TPB predicts the attitudes of individuals who have the intention of moving to another profession or KAP. It also offers opportunities for model development, since behavior is not resistant to influences from factors other than attitudes, subjective standards, as well as motivations, such as situational circumstances and object beliefs. This study contributes mentoring as a substitute for *perceived behavioral control*, since it enhances the ability to explain one's behavior.

2.3 Protégé Organizational Level with a Mentoring Position

Protégé organizational level shows the position of protégé in KAP structure. According to Dirsmit

and Covaleski [1985], several managers have mentors, while some lower-level employees do not. Despite feeling less connected with KAP, employees who do not have a mentor report a greater alignment with the business's operations, increased guidance and assistance during the promotion process, and a higher level of knowledge about corporate policy. This shows that higher-level employees engage in mentoring relationships more often than those in the lower-level [Maslichah, 2001]. In higher organizational level, where the mentors wield authority, the aim is to support and protect protégé. As a result, the mentor position is transformed into protégé function at organizational level.

H1: Protégé Organizational Level Affects Mentoring Position

2.4 *Protégé Organizational Level with Mentoring Function*

Mentoring at KAP is a process of developing protégé who lack experience and cultivating organizational values as well as professional behavior, with the aim of establishing and maintaining a mentor-protégé relationship [Kreitner and Kinicki, 2001]. The ability to develop such relationship is influenced by an individual's level or position within the organization. Managers in higher level have mentors, whereas some employees in lower level do not [Dirsmi & Covaleski, 1985]. Staffs who lack mentors may believe they are not completely incorporated into the firm. This indicates that employees at higher level have a stronger mentoring relationship than those in the lower-level [Maslichah, 2001].

H2: Protégé Organizational Level Affects the Mentoring Function

2.5 *Mentoring Function with Turnover Intention*

Mentoring in KAP can be conducted both formally and informally. Informal mentoring is carried out in an unstructured, unmanaged, and formally unrecognized manner within the organization. Meanwhile, the organization explicitly defined and acknowledged formal mentoring as a strategy for the planned career development of junior and professional management (Chao et al 1992). Mentoring specifically serves the role of psychosocial and career development [Kram, 1983]. The objective of a career function is to prepare students for growth in their respective professions, whereas the psychosocial function is concerned with explaining identity, competence development, and boosting their self-esteem. The mentoring function reduces employees' desire to change jobs (Herbohn, 2004; Maslichah, 2001; Maslichah and Diana, 2009; Viator, 2001; Damayanti, 2003; Scandura and Viator, 1994). These results were supported by Hall (2008), which showed career growth was both directly and indirectly related to turnover intention through the intermediate variable of psychological empowerment. This implies that career development assistance can increase auditors' intention to quit their jobs.

H3: The Mentoring function affects Turnover Intention

2.6 *Mentoring Position with Turnover Intention*

Mentors have power and are eager to encourage as well as safeguard their protégé at a high organizational level [Hunt and Michael, 1983]. Protégé consequently benefits more from the mentoring connection, and at organizational level, the mentor position becomes protégé function. The level of the mentor is expected to have a direct influence on the power of turnover intention [Burke, 1984]. Employees' intention change level are known as turnover intention, which serve as early indicators of organizational turnover (Pasewark and Strawser, 1996). The decision to voluntarily leave an organization can be motivated by self-interest (Robbins 2003), as there are more fascinating careers or nature of the jobs available at the time. According to Jha (2009), high turnover results from personal, organizational, and mediating variables.

H4: Mentoring Position Affects Turnover Intention

2.7 *Mentoring Position with Mentoring Function*

The mentor position plays an important role in the mentoring program. Within KAP, a mentor fosters the growth of organizational values and norms, assists in the development of professional management skills, and instructs less seasoned workers. Protégé organizational level likely dictates the mentor's position, and it is probable that the mentor holds a higher level with influence and a willingness to assist the protégé [Hunt and Michael, 1983]. Mentors at relatively higher level are expected to directly influence the strength of the mentoring function. According to Dirsmith and Covalleski [1985], it is more likely for higher organizational levels to have partners who provide guidance for public accounting students, while managers mentor seniors.

H5: Mentoring Position Affects Mentoring Function

2.8 *Protégé Organizational Level with Turnover Intention*

Mentors who possess the authority and desire to advance the professional aspirations and interpersonal development of the protégé, enhance their visibility in decisions made by the organization, thereby impacting career possibilities [Kaplan et al, 2001]. Protégé benefits more from the mentoring connection when the mentor has a higher organizational level. This directly affects the turnover intention. Rasch and Harrell [1990] showed a connection between organizational level and employees' intention to quit their jobs, which indirectly affected turnover intention through the mentoring function. In other words, the level of the mentoring function can be different based on the student's organizational level.

H6: Protégé Organizational Level Affects Turnover Intention

2.9 *Moderation of Public Accountant Office Structure on Protégé Organizational Level Relations with Mentoring Function*

Workflow coordination, authority, communication, and adaptability are all aspects of audit structure [Bamber et al, 1989]. Therefore, senior auditors assist in giving work orders to auditors, ensuring they carry out their duties without difficulty. They also oversee the work and act as mentors, demonstrating their duties and responsibilities. KAP auditors who follow structured methodology encounter fewer role conflicts and ambiguity, which can influence the amount of mentoring required [Bamber et al., 1989]. In order to make up for greater job conflict and role ambiguity, auditors who utilize an unstructured approach, conduct a lot of mentoring tasks to aid their career growth (Maslichah, 2001).

H7: Structure of KAP Moderates Protégé Organizational Level Relationship with the Mentoring Function

2.10 *Study Model*

For KAP in Indonesia, a theoretical framework is developed to describe the causal connection between the influence of organizational protégé level and structure on turnover intention, with mentor position and mentoring functioning as mediation. The study framework is explained in Figure 1 below:

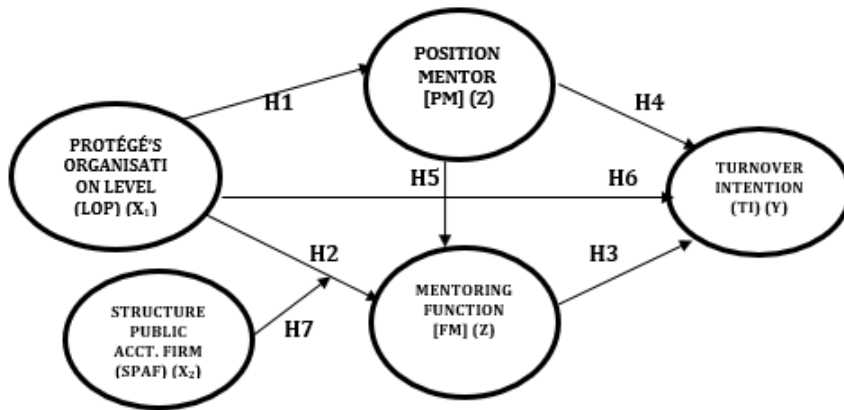


Figure 1. Study Model

3. Study Method

3.1 Study design

This study employed an explanatory causality methodology. Respondents conveyed their opinions, attitudes, justifications or subject characteristics regarding turnover intention. Primary data, which served as the source of data were collected through surveys. The participants included auditors in various levels, namely senior auditors, partner auditors, management auditors, and staff auditors from general accounting firms listed in the Indonesian Institute of Accountants' (IAI) Directory of Public Accountants for 2021. Individual auditors served as the analytical units, while cross section represented the temporal horizon.

The data were analyzed using structural equation modeling [SEM]. The intervening variables in the study model were the mentoring function and position mentor. The effect of intervening was examined using the Baron and Kenny [1986] method, which required a three-way regression, namely dependent variable regression on an independent variable, dependent variable regression on an intervening variable, and regression with an intervening variable on an independent variable. In order to test the intervening effect, the independent variable in the first route equation should influence the intervening variable, while the independent variable in the second path equation should influence the dependent variable. The dependent variable in the third-path equation should also be impacted by intervention.

3.2 Population, Sample, Sample Size, and Sampling Technique

The research population was taken from the 2021 Directory of Public Accounting Firms [KAP] of the Indonesian Institute of Accountants. Each KAP has auditors at various levels, namely managerial, partner auditors, senior auditors, and staff members at KAP. Respondents are auditors at the staff level, senior auditors, partner auditors, and managers in KAP. The sample size follows the formula of Hair et al. (2019), namely [5 – 10] times the number of indicators. The range of the number of samples is 100 – 200 and the number of samples taken is 191. The sampling technique is proportional random sampling.

The primary data were obtained using structured questionnaire. Before distributing the questionnaires to KAP auditors, a pre-test was conducted (30 respondents) to test for validity and reliability. The internal consistency of the data was tested using Cronbach's Alpha, where a value of

0.60 indicates the data are reliable [Nunnally, 1978]. Validity testing was carried out by examining each factor level of the dataset to determine what was measured. The variable is considered valid when the MSA value is 0.50 [Kaiser and Rice, 1974].

3.3 Variable Operational Definitions

The position of a protégé within the organizational structure of KAP is known as the "protégé organizational level." Scandura and Viator developed an organizational-level tool for protégé [1994] with 2 indicators, namely protégé at the managerial level and protégé at the staff level. Variable measurement was conducted on a nominal scale using a dummy variable, with code 2 assigned for protégé at the managerial level, and code 1 for protégé at the staff level.

The structure of KAP encompasses the coordination of workflow, authority, communication, and adaptability in audit assignment activities. KAP structure instrument, derived from the Yunilma (2000) and House and Rizo (1972) instruments, consisted of 3 indicators. The scores of the structure were modified by dividing the lowest score range by the highest score range. The variables were assessed using a Likert scale ranged from 1 (very unstructured) to 5 (highly structured).

The role of a mentor displays their level within KAP's organizational structure. The mentor level instrument, developed by Scandura and Viator [1994] had 2 indicators, namely a mentor in a partner level and a mentor in managerial level. Variable measurement was conducted on a nominal scale using a dummy variable, with code 2 assigned for a mentor in a partner role, and 1 for a mentor in a management position.

The goal of mentoring is to establish and sustain a relationship between protégé and a mentor. The mentor function instrument was developed by Scandura and Viator [1994], with social support, job advancement, and role modeling serving as the three latent variables. The variable assessment was conducted using the Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

The urge to quit a job and hunt for another is known as turnover intention. The 1987 Lee and Mowday instrument, which included five statement items, served as the basis for the development of the turnover intention variable. The Likert scale for variable measurement ranged from 1 (very inadvertent) to 5 (extremely intently).

4. Results and Discussion

4.1 Study Results

4.1.1 Questionnaire Return

The study data were collected through surveys. Out of the 300 questionnaires distributed, a total of 236 were recovered, indicating a response rate of 63.6%. The questionnaire contained 191 pages that can be utilized for requirements analysis.

4.1.2 Respondent Demographics

Table 1 below shows the number and percentage of respondents for each characteristic based on the results of the questionnaires received/returned.

Table 1. Description of Respondent Characteristics

Information	Amount
Respondent Age	
21-30 years	41.4%

Information	Amount
Respondent Age	
31-40 years	29.0%
41-50 years	13.3%
>50 years	16.3%
Gender	
Man	58.3%
Woman	41.7%
Length of work	
<3 years	25.5%
3-5 years	41.2%
5-7 years	20.6%
>7 years	12.7%
Level of education	
Bachelor of Accounting S ₁	78.0%
Master of Accounting S ₂	11.0%
Others	11.0%

Source: Processed Data

4.1.3 Descriptive Statistics

Table 2 shows the descriptive statistics outcomes, and indicates the behavioral intention of KAP auditors

Table 2. Statistical Descriptive Test Results

Variable	N	Minimum	Maximum	Means	Std Deviation
Level Organization Protégé/LOP (X ₁)	191	1.00	2.00	1.2819	.4509
KAP Structure/SPAF (X ₂)	191	1.67	4.33	3.2203	.51758
Mentoring Position/PM (Z ₁)	191	1.00	2.00	1.5507	.49853
Mentoring Function/FM (Z ₂)	191	2.40	4.45	3.7561	.34976
Turnover Intention/TI (Y)	191	1.80	4.40	2.8159	.46972

Source: Processed Data

Table 2 above shows that the respondents' behavior indicates the auditor does not intend to leave KAP. The mentoring function effectively supported auditors in their career and social development, as well as role models. Moreover, the protégé was at the staff level, KAP was quite structured, and the mentor position was held by the manager.

4.1.4 Normality test

Table 3 shows the results of the normality test, which assesses whether or not the data are regularly distributed. The multivariate model is considered regularly distributed when the crucial ratio (cr) value of a variable's significance value is less than 1.96. The processing results showed a critical ratio value of 1,183 1.96, confirming normal patterned data.

Table 3. Normality Test

Variable	Min	Max	Skew	cr	Kurtosis	Cr
Public Accountant Firm Structure	.490	1836	.000	.000	-795	-1,725
Mentoring Function	.539	1,474	-.070	-.304	-.949	-2,059
Turnover Intention	.420	1.103	.905	3,926	.315	.683
Multivariate					1,374	1,183

Source: Processed Data

4.1.5 Data Quality Test

The concept under evaluation was assessed using the validity test through the loading factor. A loading factor value of 0.5 is considered acceptable. Meanwhile, a reliability test was used to assess the variable's consistency, with a composite reliability value of 0.60 indicating the reliability of the data. The results of the validity tests showed that the indicators of each variable had the lowest and highest loading factors of 0.763 and 0.888, respectively. Likewise, the lowest and highest reliability values were 0.889 and 0.964, respectively.

Table 4. Data Instrument Quality Test

No	Variable	Loading Factor	Composite Reliability
1	KAP Structure / SPAF (X ₂)	0.768-0.785	0.964
2	Mentoring Function / FM (Z ₂)	0.763-0.879	0.889
3	Turnover Intention / TI (Y)	0.774-0.888	0.913

Source: Processed Data

4.1.6 Goodness of Fit test

Table 5 shows the results of the goodness of fit test, indicating that the model meets the assumptions of good goodness of fit.

Table 5. Goodness of Fit Test Results

Goodness of Fit	Cut of Value	Model Results	Information
X ₂ - Chi-Square	It is expected that the value is small with DF=1	0.163	Very Nice
Probability	≥0.05	0.384	Very Nice
CMIN/DF	≤2	1,032	Very Nice
GFI	> 0.90	0.989	Very Nice
RMSEA	≤0.08	0.022	Very Nice
AGFI	≥0.90	0.947	Very Nice
TLI	≥0.90	0.989	Very Nice
CFI	>0.90	0.976	Very Nice

Source: Processed Data

4.1.7 Hypothesis test

Based on the hypothesis testing, the results in Table 6 show the influence of Protégé Organizational Level, Public Accountant Firm Structure, Mentoring Position, Mentoring Function variables, on

Turnover Intention in the structural test.

Table 6. Hypothesis Test Results

Variable	Estimates	SE	CR	P	Information
LOP → PM	0.9070	0.148	6,43	0.000	H ₁ Accepted
LOP → FM	0.5990	0.174	2,433	0.001	H ₂ Accepted
FM → TI	- 0.1240	0.035	-3,870	0.000	H ₃ Accepted
PM → TI	-0.0870	0.022	- 2.231	0.005	H ₄ Accepted
PM → FM	0.7980	0.670	2.192	0.003	H ₅ Accepted
LOP → TI	-0.0730	0.017	-2.764	0.002	H ₆ Accepted
LOP * SPAF → FM	0.8760	0.976	2.763	0.012	H ₇ Accepted
Square Multiple R² Mentoring Function=0.410 Turnover Intention=0.631		Chi-Square = 0.163 P sig. = 0.384 [Fit above 0.05] Covariance determinant matrix = 0.0463			

Source: Processed Data

4.1.8 Intervening Testing

Table 7 shows the computation of the intervening variables resulting from the route analysis test:

Table 7. Intervening Tests

Variable	Level Organizational Protection	
	Direct Effects	Indirect Effects
Mentoring Position	0.276	0.472
Mentoring Function	0.346	0.628

Source: Processed Data

Table 7 demonstrates that at organizational level, mentoring function has a stronger indirect impact (0.628) compared to a direct effect (0.346), while the indirect influence on the position mentor is greater (0.472) than the direct impact (0.276). This indicates that the mentoring position and mentoring function serve as intervening variables.

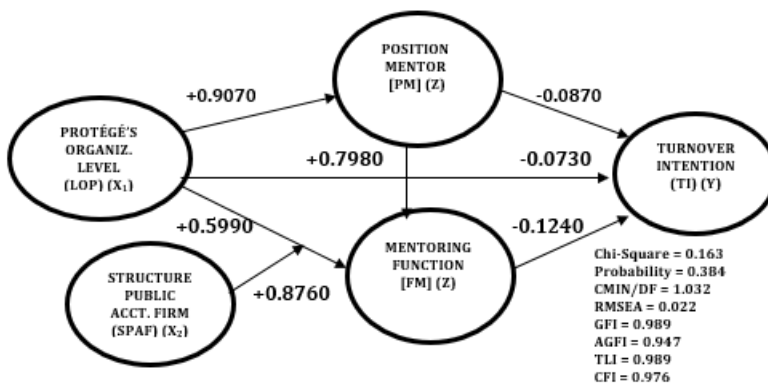


Figure 2. Study Results

5. Discussion

5.1 Testing H1: Effect of Protégé Organizational Level on Mentoring Position

The result of the hypothesis testing showed a favorable impact on both the degree of organization and protégé-mentor level. This indicates that the greater the organizational level of the protégé, the higher the attachment to the mentoring relationship, and the lower the organizational level of the protégé, the lower the attachment to the mentoring relationship. Fellow auditors in managerial level were more likely to be involved in mentoring protégé, as the protégé required such mentors. The pyramidal organizational structure of the firm prevented employees and protégé from selecting the ideal senior mentor when initiating a mentoring relationship, resulting in higher barriers to accessing such relationships. Employees at higher levels have a higher frequency of mentoring relationships. Meanwhile, employees at lower levels reduce the intention to move (Maslichah, 2001). The mentor tends to exist at a higher organizational level, has power and wants to support and protect his protégé. These conclusions are consistent with Kram (1983), Scandura and Viator (1994), Allen et al. [2017], Kaplan, et al. [2001], Bozionelos et al., [2015], and Eby et al., [2015]

5.2 Testing H2: Effect of Protégé Organizational Level on the Mentoring Function

The results of the hypothesis testing showed a beneficial impact on the mentoring function of the protégé organizational level. This indicates protégé-staff organizational level receives significant support from the mentor-manager. Manager-guided protégé gained support in the mentoring process, thereby increasing social support, career development support, and role models. This development process did not discriminate, either in terms of function or mentoring role. Mentors are employees who are more senior and experienced to provide advice, guidance and support in career development for protégé and those with less experience. Protégé benefited more from a mentoring relationship, when the mentor had a prominent position inside the firm. These conclusions are consistent with Allen et al., [2006], Chen et al., [2014]. Huang and Pham [2022] but contradict Burke [1984] and Noe's (1988).

5.3 Testing H3: Effect of Mentoring Function on Turnover Intention

The results of the hypothesis testing showed that the mentoring role had a detrimental impact on intended turnover. This indicates that protégé at the staff level will unlikely quit their job. The mentoring process toward protégé is beneficial in the form of increased social support, career development support, and role models. As a result, they did not experience intense barriers to reach higher level and did not intend to leave KAP. The psychosocial function is more important than the career development function in the mentoring relationship. This indicates that protégé who receive a high level of mentorship are less inclined to leave. These conclusions are consistent with Scandura and Viator, [1994], Viator, [2001], Hall and Smith [2009], and Park et al., [2022].

5.4 Testing H4: Effect of Mentoring Position on Turnover Intention

The results of the hypothesis testing showed that the mentor's role had a detrimental effect on the intention to leave. Studies have shown that mentors often hold powerful position at the top of the organizations and are eager to help as well as defend protégé. As a result, protégé benefited more from the mentoring relationship [Burke, 1984]. Several other protégé at organizational level chose to remain at KAP. The benefits of having a high-level mentor within KAP can directly affect the strength of level as well as function of mentoring and the implications to switch job. The status of the mentor depended on protégé organizational level. These conclusions are consistent with Scandura and Viator, [1994], Viator (2001), Akrouf and Ayadi, [2021], Autrey, et al., [2019], Cannon and Herda,

[2016], and Gim and Ramayah [2020].

5.5 Testing H5: Effect of Mentoring Position on Mentoring Function

The results of the hypothesis testing showed a positive influence of the mentor's position on the mentoring function. This indicates that mentors in managerial level can provide mentoring to protégé staff, leading to increased social assistance, professional advancement, and role models, as well as eliminating barriers to obtaining career development. The implication was that the protégé did not experience discrimination. Moreover, the mentoring relationship was more beneficial when the mentor had a prominent level within the firm. These conclusions are consistent with Burke [1984], Dirstmith and Covalsky [1985], Ramaswami and Dreher [2014], Sun and Chow [2014], Deng et al. [2022], and Huang and Pham [2022].

5.6 Testing H6: Effect of Protégé Organizational Level on Turnover Intention

The results of the hypothesis testing showed a detrimental impact of organizational protégé level on turnover intention. This indicates that protégé at the staff organizational level are less likely to resign from their position as public accountants. Public accountants at the staff level did not experience many challenges due to the benefits they received from the mentoring process, and their ease of reaching higher level. These conclusions are consistent with Huang and Pham, [2022], Curtis and Taylor, [2018], Chong and Monroe, [2013], but contradict Viator (2001), Scandura and Viator (1994), Rash and Harrell (1990), and Pillsbury et al (1991),

5.7 Testing H7: Effect of Moderating KAP Structure on the Relationship between Protégé Organizational Level and Mentoring Function

The results of the hypothesis testing showed a positive effect of the moderation of KAP structure that strengthens influence protégé organizational level on mentoring function. This study examined the interaction effect of less structured KAP on protégé organizational level. In a less structured KAP, high mentoring is needed to provide support for career development, social, and role models. Staff members who have mentors tend to feel aligned with company actions, are more guided and supported during the promotion process and are more aware of company policies (Dirsmith & Covalsky, 1985). Employees at higher levels have a higher frequency of mentoring relationships than employees at lower levels. It was evident that the more significant the role model, social support, and career development of the mentoring function for protégé-staff, the more unstructured the KAP. These conclusions are consistent with Dawson, [2014], Deng, et al., [2022], and Lim, et al., [2017].

6. Conclusions, Limitations, and Implications

6.1 Conclusion

In conclusion, protégé staff had no intention of leaving for another KAP due to their strong mentoring managers who provided social support, career development, and served as role models. This process was supported by the less structured nature of KAP, as it offered mentorship to make up for disagreement and any potential for role ambiguity.

The results showed that position role and the mentoring function can reduce intention of staff protégé to leave, especially in the context of the less structured function of KAP, thereby strengthening the mentoring activities within the organization. This provided empirical proof for the relationship between mentorship and social support, as well as career development and role models, which contributed to the decision of protégé staff to remain in KAP. The role of TRD in TPB was to dynamically influence the mentoring function, thereby reducing intention of switching to another

KAP. The dynamics of the role exemplified by mentor managers were aimed at encouraging protégé to remain at the KAP for career development.

6.2 Limitations

This study relied on an explanatory perception type of survey, a cognitive limitation which can be influenced by different perspectives. This can be attributed to variations in respondents' questionnaire responses based on the simplicity and complexity of the situations as well as timing of the participation. Therefore, the validity of the data derived from respondents' perceptions of survey results can be influenced. Moreover, this study only explained the relationship between protégé organizational level, mentor position, and structure of KAP with intention of turnover and the mentoring function paradigm.

6.3 Implications

The study recommendations are as follows. *First*, it provides insights for KAP to consider when developing mentorship program for the staff, as well as providing development studies in mentoring relationships at KAP. *Second*, future studies should focus on issues, such as work-family conflicts, gender protégé preferences, sexual harassment, and allusions to female protégé.

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