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The Relationship between Pre-Employment Expectations, Experiences, and the Length of Stay in Public Accounting

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The high rate of turnover in public accounting firms has been documented in a variety of sources (Roth & Roth, 1995; Lawrence, 1998). Such turnover is costly to firms in both training costs and in the loss of competitive advantage that is associated with the employees' knowledge and experience. If employees leave the firm within the first few years of being hired, the firm does not recover its costs of employee recruiting and training, and the firm's clients may be served less effectively by the new staff assigned to the engagement (Hill, Metzger, & Wermert, 1994), thereby potentially harming the firm-client relationship (Berton, 1994; Waller, 1985). Furthermore, if employees leave after they develop knowledge and experience, the firm loses talented individuals from whom it can draw in selecting future firm managers and partners.

Actual firm turnover statistics indicate that the turnover rate for women is higher than it is for men (Roush & Cangelosi, 1996; Scheuermann & Finch, 1998; Hooks & Cheramy, 1994). Although women account for approximately half of all accounting firm new hires ("Women Partners", 2000), they are likely to leave the firm fairly early in their careers (Hooks & Cheramy, 1994). This early exit means the firm is less likely to recover the costs of its recruitment and training, and reduces the number of women available for future promotions to manager and partner.

Concern about high rates of turnover and gender differences in retention rates has stimulated a desire to better understand the reasons for the high turnover in public accounting firms. Research indicates that low job satisfaction and low organizational commitment are the most direct antecedents of the decision to leave public accounting (Bline, Duchon, & Meixner, 1991; Norris & Niebuhr, 1984; Rasch & Harrell, 1990; Snead & Harrell, 1991; Gregson, 1992). Several factors that contribute to low job satisfaction and organizational commitment and the resulting high turnover among accountants have been identified. These include job insecurity in the form of negative factors beyond the employees' control (Pasewark & Strawser, 1996), litigation risk (Dalton & Hill, 1994), employee burnout (Fogarty, Singh, Rhoads, & Moore, 2000), and firm socialization tactics (Lawrence, 1998). Additional factors that have been found to impact turnover in public accounting firms are competition within the work environment, work/non-work obligations and the external control of work (Dalton & Hill, 1997). Within these factors, only the work/non-work obligations dimension has been found to contribute to the observed differential turnover rates between women and men. Other researchers (e.g. Connor, Hooks, & McGuire, 1997; Greenhaus, Collins, Singh, & Parasuraman, 1997; Greenhaus, Parasuraman, & Collins, 2001) have also suggested that difficulties in balancing the demands of work and family may be an important factor contributing to the higher turnover of women in public accounting.

The study described in this paper investigates the impact of met and unmet expectations on the length of time employees remain in public accounting. Because prior research suggests that work-family conflict might contribute to the higher turnover of women in public accounting, we identified several job aspects likely to be related to the extent of work-family conflict experienced by employees in public accounting. We compared employee expectations on these job aspects with their actual experiences to see if differences between expectations and experiences contributed to their length of stay in public accounting. We also examined the impact of career development opportunities, including the presence of a mentor, which prior research has found to be important to employees in public accounting (Kaplan, Keinath, & Walo, 2001; Viator & Scandura, 1991).

Work-Family Conflict and Turnover in Public Accounting

Greenhaus & Beutell (1985) define work-family conflict as "a form of interrole conflict in which the role pressures from the work and family domains are mutually incompatible in some respect" (p. 77). They suggest that there are three forms of work-family conflict: (1) time-based conflict; (2) strain-based conflict and (3) behavior-based conflict. Of particular relevance to the accounting profession is time-based conflict, which occurs when excessive time required in one role makes it difficult or impossible to devote adequate time to another role. Time-based conflict is increased when people work a large number of hours per week, when they work an irregular schedule or when they have an inflexible work schedule (Pleck, Staines, & Lang, 1980; Greenhaus & Beutell, 1985). All of these, to a greater or lesser degree, describe the work schedule in public accounting with its potential for 60 or more hours of work per week during busy season (Sweeney & Summers, 2002; Collins & Killough, 1992). Additional work demands on employee time arise due to the overnight travel that is often required to serve out-of-town clients, which results in more time away from home and/or family. Furthermore, until fairly recently, those working in public accounting have also encountered relatively inflexible work schedules. Taken together, these factors suggest that time-based work-family conflict is likely to be fairly high among those working in public accounting.

The work/life and women's initiative executive committee of the American Institute of Certified Public Accountants (AICPA) has surveyed public accounting firms and accounting professionals three times (in 1994, 1997 and 2000) regarding issues related to work-family balance and the advancement of women in the public accounting profession (Baldiga & Doucet, 2001). Although there is a wide-spread belief (e.g. Baldiga & Doucet, 2001; Scheuermann & Finch, 1998; and Kinard, Little, & Little, 2001) that the lack of work-family balance is a significant contributor to the high turnover of public accounting professionals, particularly women, there is little empirical research to demonstrate this. Although some research outside the accounting profession supports a linkage between work-family conflict and turnover (e.g. Rosin & Korabik, 1990; Netemeyer, Boles, & McMurrian, 1996; Burke, 1989), only two studies relevant to this issue that used public accounting professionals were found. Greenhaus et al. (1997) found that although the primary reason both men and women leave the accounting profession is related to their work experiences, work-family conflict indirectly affects the

decision to leave through its effect on stress and turnover intentions. Greenhaus et al. (2001) found that the departure from public accounting was affected more by conflict caused by the impact of work responsibilities on family (referred to as "work-to-family" conflict) than by the impact of family responsibilities on work ("family-to-work" conflict). This tendency was more often found in those with low levels of career involvement than in those with high levels of career involvement.

Flexible Work Schedules

A related stream of research focuses on the impact of flexible work schedules on either work-family conflict, or, more directly, on turnover. To the extent that inflexible work schedules increase work-family conflict, the adoption of more flexible scheduling should help to alleviate this conflict; it should also decrease turnover.

The positive impact of offering flexible work schedules on work-family conflict has been demonstrated in several studies. Galinksy, Bond, & Friedman (1996) found that employees experienced less stress when they had more control over their schedules, suggesting that employees may also perceive less work-family conflict, while Hill, Hawkins, Ferris, & Weitzman (2001) found that the perception of job flexibility in both the timing and location of work (rather than the existence of a formal flextime or flexplace program) was positively related to work-family balance.

In one of the few studies that examined the impact of flexible work schedules on public accounting employees' work-life balance and turnover intentions, Almer & Kaplan (2002) found that those with flexible work schedules were more satisfied with their jobs and also had lower turnover intentions than those on a fixed work schedule. Furthermore, they reported that among employees who intended to leave the firm, those individuals who switched to a flexible schedule intended to stay with the firm after making the change.

The Role of Mentors in Public Accounting

In addition to the adoption of flexible schedules, the use of mentors in the workplace has also been linked to reduced turnover intentions in previous studies. Mentors have been found to provide a variety of career-related and psychosocial functions for proteges, including coaching, sponsorship, social support and role modeling (Kram, 1985; Scandura & Viator, 1994). A recent meta-analysis of the impact of mentoring on the career outcomes of proteges (Allen, Eby, Poteet, Lentz, & Lima, 2004) found that both career-related and psychosocial mentoring had significant beneficial effects on objective career outcomes (e.g. compensation and promotions) and subjective career outcomes (e.g. job satisfaction, career satisfaction and turnover intentions). Studies of mentoring in public accounting have demonstrated that having a mentor is associated with higher levels of organizational commitment (Stallworth, 2003) and lower turnover intentions by proteges, particularly when the mentor is perceived to provide career development assistance (e.g. Viator & Scandura, 1991; Scandura & Viator, 1994).

The Role of Employee Expectations

A body of research suggests that perhaps more important than an employee's actual experiences on the job (e.g. how many hours they work, flexibility of work schedule, presence of mentor) is the extent to which those actual experiences are consistent with the experiences the employee expected to find. To the extent that actual experiences differ from initial expectations, employees experience unmet expectations (Porter & Steers, 1973), also referred to as "occupational reality shock" (Dean, Ferris, & Konstans, 1988); when actual experiences are similar to those expected, employees have met expectations (Porter & Steers, 1973). The impact of met or unmet expectations on turnover or turnover intentions has been investigated in various studies (Sorensen & Sorensen, 1974; Federico, Federico, & Lundquist, 1976; Pearson, 1995; Major, Kozlowski, & Chao, 1995). The results indicate that when their expectations are met, employees have more positive job attitudes and behaviors, including lower turnover.

Research has not addressed the potentially important role of employee expectations on turnover in public accounting, particularly expectations with respect to work characteristics that are likely to affect the degree of work-family balance. The met expectations hypothesis suggests that long working hours during busy season, or having an inflexible work schedule, may not contribute to turnover in public accounting if employees entered public accounting anticipating those long hours or expecting an inflexible schedule. More significantly, if employees are led during the recruiting process to expect that they will have a high level of schedule flexibility and that the organization will support their efforts to achieve work-family balance, but find that their actual experiences are inconsistent with this expectation, dissatisfaction and turnover may be more likely. With this in mind, we focused not on the actual work experiences of people in public accounting but on the extent to which those experiences were better than, or worse than, their expectations. Furthermore, since work-family conflict has been suggested as an important contributor to turnover in public accounting, we focused primarily on variables that address the extent to which work might make it difficult to meet family/personal obligations and thus, create work-family conflict.

Employees entering the field of public accounting may be especially vulnerable to developing unrealistically high expectations about their jobs. Public accounting is a traditional port of entry for people working in the field of accounting and thus, most people who enter public accounting do so directly out of college. These individuals have little prior work experience and thus, little basis for developing realistic job expectations. Inflated expectations may also result from the common practice of firms presenting the most positive picture that is possible in order to attract the greatest number of applicants (Wanous, 1980; Wanous, Poland, Premack, & Davis, 1992; Roth & Roth, 1995).

Expectations about the extent to which a desirable balance between work and non-work can be achieved while working in public accounting are particularly likely to be inflated. This is because most large public accounting firms have adopted "family-friendly" practices which they publicize widely during the recruiting process. In fact, a review of

Big 4 firm websites (Deloitte 2004; Ernst & Young 2004; PricewaterhouseCoopers 2004; KPMG 2004;) indicated that all of the firms emphasize their efforts to help employees balance work and non-work aspects of life, and inform readers of the flexible work programs available to employees. Consistent with this, research by the AICPA indicates that the number of accounting firms offering flexible working arrangements (e.g. flex-time, part-time, job sharing and work-at-home) has continued to rise. The 2000 survey results show that 73% of firms offer flex-time, 75% offer part-time work, 14% offer job sharing and 42% offer work-at-home options (Baldiga & Doucet, 2001).

The availability and promotion of flexible work options are likely to result in high expectations among new employees about their future abilities to balance work and family. However, simply offering flexible work arrangements does not guarantee that employees will feel free to utilize them. Thompson, Beauvais, & Lyness (1999) found that employees will only utilize work-family benefits when the organization has a culture that is supportive of their utilization. The results of Almer, Cohen, & Single (2003) support this finding, and also indicate that the intention to utilize flexible work arrangements is based upon both organizational and personal considerations. Thus, despite the availability of flexible work arrangements in public accounting, it is quite possible that employee expectations with respect to their ability to achieve work-family balance may not be met if the accounting firm's culture does not support their use.

Although we focused primarily on work experiences related to work-life balance, employee expectations about other work experiences, especially career development opportunities such as having a mentor, may also contribute to the length of stay in public accounting. Because mentoring activities are widespread in accounting firms (Viator & Scandura (1991), for example, found that more than 70% of employees reported having a mentor), new employees may expect that this career development opportunity will be readily available to them. However, some research suggests that entry-level employees (juniors) face more barriers to having a mentor than do seniors and managers (Kaplan, Neinath, & Walo, 2001). Consistent with this, Viator & Scandura (1991) found that more than 85% of managers reported having a mentor while only 59% of juniors did. Thus, mentoring opportunities for lower-level staff may be less available than expected, resulting in the possibility of unmet expectations and a shorter length of stay in public accounting.

The study described in this paper investigated the impact of met and unmet expectations on the length of time employees remain in public accounting. Based on the work-family conflict literature described above, we identified several job aspects likely to be related to the extent of work-family conflict experienced by employees in public accounting. We compared employee expectations on these job aspects with their actual experiences to see if differences between expectations and experiences contributed to how long employees remain in public accounting. Factors included the presence of flexible work schedules, the number of hours worked during the peak and off-peak seasons, the amount of travel done for work, the number of hours worked at home, and the presence of a mentor. We hypothesized that employees whose expectations on

these job characteristics were met or exceeded would remain in public accounting longer than those whose expectations were not met.

Method

Sample Selection and Description

One hundred and eighteen people who either were, or had been, employed by public accounting firms participated in this study. This sample was obtained from two sources. We mailed a survey to 308 accounting alumni of a small, private Midwestern university who graduated between 1989 and 1999. Completed surveys were received from 119 individuals, a response rate of 38.6%. We eliminated those responses received from individuals who had never worked in public accounting, and were left with 85 usable responses. The survey was also distributed to 75 individuals who worked for a large public accounting firm. We received 33 completed responses from these accountants, a response rate of 44%. Combined, we obtained 118 completed surveys for an overall response rate of 31%. The use of two sampling frames allowed us to obtain sufficient responses both from individuals who had worked in public accounting and then left, and individuals still employed in public accounting.

Respondents with missing data on our key independent and the dependent variables were omitted from our analyses. This resulted in a useable sample of 101 individuals. Within the 101 respondents, 37 were male and 64 were female, the average age was 26.3 years (ranging from 21 to 34 years), 56 were single and 45 were married, and 11 had children while working in public accounting. The children ranged in age from 0 to 10 years. We found no statistically significant difference between men and women in our sample in terms of their average age (t-test $p = 0.40$) or marital status (t-test $p = 0.15$).

In comparing those who were still employed in public accounting at the time they completed the survey with those who had left public accounting by this time, we found that an equal number of males stayed ($n = 19$) and left ($n = 18$) but that more females stayed in public accounting than left (38 and 26, respectively). Among single respondents, 30% left and 70% stayed. However, among those who were married 60% left and only 40% stayed. Five who had children left public accounting while six with children stayed in public accounting.

Measures

A survey was developed to measure the variables needed to test our hypotheses. The variables measured for this study were part of a larger survey designed to examine a variety of issues related to the work experiences of those in public accounting.

Control Variables. Several variables likely to be related to length of stay in public accounting were identified and used as control variables in the analysis. The control variables were gender, marital status, whether or not respondents had children, the year respondents entered the workforce and the length of time the respondents expected to

stay in public accounting. Gender was included as a control variable because of the previously reported gender difference between those who stayed in and those who left public accounting. Furthermore, as discussed previously, the literature in accounting suggests that public accounting firms are having difficulty retaining women (e.g. Dalton & Hill, 1997; Scheuermann & Finch, 1998). Thus, we expected that women might have both different job expectations and different job experiences than men. Since the presence of a spouse or children also has the potential to influence the experience of work-family conflict and because there was a difference in the marital status of those who stayed in public accounting and those who left, we also included these two factors as control variables.

Expected length of stay in public accounting was included as a control variable because many people enter public accounting with the expectation that they will remain for a limited period of time. Consistent with this, research by Waller (1985) differentiated between those employees who enter public accounting expecting to quit after a few years of work, generally after completing licensing requirements, and those who expect a career in public accounting. To control for differences in turnover related to employee initial expectations about their length of stay, we included expected length of stay in public accounting as another control variable.

Finally, the year in which respondents entered the workforce was included as a control variable. During times of economic prosperity (as was the case for those who entered the workforce in the mid to late 1990's), there are more alternative employment opportunities and, thus, potentially higher rates of turnover. Respondents to our survey entered the workforce from 1989 (coded as 0) through 1999 (coded as 10). This variable also serves as a proxy for age.

Predictor Variables. Several work aspects likely to influence the extent of work-family conflict experienced by respondents were identified. We focused primarily on working conditions related to the experience of time-based work-family conflict (Greenhaus & Beutell, 1985) because of the extensive work hours of employees in public accounting, especially during the busy season, and because the accounting profession has been very proactive in trying to combat the negative impacts of the busy season through promoting a variety of family-friendly work options. The specific work aspects included were the following: (1) whether or not employees had a flexible work schedule; (2) the number of hours worked per week during off-peak season; (3) the number of hours worked per week during the peak (busy) season (generally January through March or April); (4) the number of weeks per year worked in their home; (5) the number of weeks per year spent working at a local (i.e., in town) client site; (6) the number of weeks per year spent working at an out-of-town client site requiring overnight stay; and (7) whether or not respondents had a mentor.

Table 1
Difference Model Control and Predictor Variables, Definitions, and Scaling

Variable Name	Variable Definition	Variable Scale
GENDER	Male/Female	Male=0; Female=1
SINGLE	Marital status	Married=0; Single=1
KIDS	Children while in public accounting?	No=0; Yes=1
EXPECTSTAY	Number of years respondent expected to stay in public accounting	2 to 40 observed
FIRSTYR	Year respondent entered the (full-time) labor force	Continuous, 0=1989 to 10=1999 observed.
FLEX	Difference between actual and expected work schedules	-1= Expected flexible schedule, but actual schedule not flexible; 0 = Expected schedule consistent with actual schedule; 1 = Did not expect flexible schedule, but actual schedule flexible
OFFPEAK	Difference between actual and expected hours per week during off-peak seasons	Continuous, -10 to +30 observed
PEAK	Difference between actual and expected hours per week during peak seasons	Continuous, -20 to +20 observed
HOME	Difference between actual and expected weeks per year working at home	-52 to +52 possible, -9 to +5 observed
LOCAL	Difference between the actual and expected weeks per year working at local client site	-52 to +52 possible, -31 to +16 observed
TRAVEL	Difference between the actual and expected weeks per year working out-of-town requiring overnight stay	-52 to +52 possible, -15 to +32 observed
MENTOR	Difference between experience and expectations regarding presence of mentor	-1= No mentor, expected mentor; 0 = Equal to expectation; 1 = Mentor, did not expect mentor

For each of these variables, respondents were asked to indicate both their pre-hire expectations as well as their actual experiences. The differences between expectations and experiences for each work aspect were the independent variables (1). For the availability of a flexible work schedule, weeks per year worked at home and at a local client site, and the presence of a mentor, positive differences reflect experiences more favorable than expected while negative differences indicate experiences less favorable than expected. For hours worked per week during peak and off-peak season and extent of travel, positive scores indicate experiences less favorable than expected (i.e., more hours worked per week and more weeks per year spent on out-of-town assignments).

While the use of a retrospective measure of pre-hire expectations may be subject to hindsight bias, it does allow us to capture whether or not employees perceived their expectations to have been met, and this perception is likely to be a more important influence on the decision to stay in or leave public accounting than actual pre-hire expectations, measured before accepting the job. Although they did not focus on expectations, Almer & Kaplan (2002) used a similar retrospective assessment procedure in their research. Table 1 describes each of the control and predictor

variables and the scales on which they were measured. Table 2 presents the means, standard deviations and correlation matrix for the control and predictor variables in the study.

Dependent Variable. The dependent variable was the number of years respondents spent in public accounting. This dependent variable was chosen because many individuals enter public accounting with the expectation that they will leave the field after a relatively short period of time. Thus, we believe the critical issue to address is not whether the individual leaves public accounting but, instead, when the departure occurs. Our respondents expected to stay in public accounting on average 6.57 years, yet the mean tenure was 3.07 years. Given the relatively young age of our respondents, an argument could be made that these respondents simply had not been in the labor force long enough to meet their tenure expectations and thus, were still working in public accounting for this reason. Limiting our sample to those who had left public accounting, however, reveals a similar discrepancy between mean expected length of stay (8.35 years) and mean actual tenure (4.28 years). These observations suggest that even though most respondents view public accounting more as an opportunity for professional development than as a life-long career choice, once on the job they are staying for a shorter period of time than they expected to, thus exacerbating the turnover problem.

Results

Difference Model of Expectations

It was hypothesized that differences between expectations and actual experiences would impact length of stay in public accounting. In particular, we hypothesized that having less favorable experiences than expected on a variety of work conditions related to the extent of work-family conflict would result in a shorter stay in public accounting. In addition, we hypothesized that failing to have expectations met with respect to having a mentor would also result in a shorter stay in public accounting. To test these hypotheses we developed a multivariate tenure model in which the control and predictor variables described in the previous section were regressed against the dependent variable, length of stay in public accounting.

Table 3 presents the results of the regression analysis. In the initial analysis, the results of which are shown in column 1 of Table 3, gender, whether or not respondents had children, the respondent's first year in the workforce and whether or not respondents had a flexible schedule were significant at p [less than or equal to] .05. As a check on the robustness of these results, a second regression was estimated which included only those control and predictor variables that were significant in the initial analysis (see column 2 of Table 3). A comparison of the adjusted [R.sup.2] for column 1 and column 2 suggests that the ability of the model to account for variation in tenure is not significantly affected by including only those predictor variables found to be statistically significant in the initial analysis.

Prior research suggests that interaction effects could exist between some of the control and predictor variables used in this study. In particular, it is possible that women, married employees and employees with children might leave public accounting sooner than men, single employees and employees without children if they have an inflexible work schedule, if they have to work long hours during the busy season or if they have to travel out-of-town a great deal. These work aspects are likely to impact the difficulty these employees have in managing work and family responsibilities and thus, their experience of work-family conflict. To examine these possibilities, interaction variables were created and entered into the regression model. We included interactions between gender and several work-family conflict variables and between marital status and the work-family variables. We did not include any interactions for the children variable because the small number of respondents in our sample (n = 11) who had children would limit the validity of our results. We also included a variable reflecting the interaction between gender and mentoring expectations because prior research suggests that having a mentor may be more important for women desiring advancement than for men (Noe, 1988; Ragins, 1989).

Table 4, column 1 presents the results of the regression analysis run with those variables significant in column 2 of Table 3 plus the interaction variables. None of the interactions between gender and the work-family conflict variables were significant, indicating that there is no gender difference in length of stay associated with expectations about number of hours worked during busy season, extent of travel or schedule flexibility. There was, however, a significant interaction between gender and having a mentor. Having a mentor when one was not expected resulted in a longer stay in public accounting for women but had no impact on length of stay for men. Column 2 of Table 4 shows the results of the regression analysis that includes just those variables that were significant in column 1. A comparison of the adjusted Re reported in column 1 and column 2 shows that this model was equally effective in explaining variation in tenure.

Examining the significant regression coefficients in this final model (column 2 of Table 4) indicates that men stay in public accounting approximately eight months longer than do women. Results also indicate that employees with children stay almost 1.5 years longer than do those without children. Those who entered the work force in 1989 stayed in public accounting approximately four years longer than did those who entered in 1999. The only significant work-family conflict variable was whether or not employees had a flexible work schedule. Having a flexible schedule when one was not expected increased tenure by about 10 months.

Binary Model of Expectations

The expectation variables used in the regression analyses reported in Table 3 and Table 4 were computed by taking the differences between the employees' reported work experiences and their initial expectations. This treatment results in the inclusion of both positive and negative differences within a single predictor variable, forcing symmetry between exceeded and unmet expectations (Dean et al.). (1988), however, found that

although failing to meet expectations reduced organizational commitment, exceeding expectations did not enhance organizational commitment. To determine if similar effects were found in our results, we created a second set of variables, described in Table 5, to determine if the separate treatment of exceeded and unmet expectations, in the form of two binary variables for each expectation, changed the significance of the control and predictor variables found in the first set of regressions. When all binary and control variables are included in the regression, the adjusted [R.sup.2] is 0.607 (Table 6, column 1), very similar to the adjusted [R.sup.2] of 0.589 found in the initial difference model regression (reported in Table 3, column 1). In this initial analysis, gender, whether or not respondents had children, the respondent's first year in the workforce, having a flexible schedule when one is not expected, and having a mentor when one is not expected significantly increased the length of stay in public accounting. Following the same methodology used to generate the difference model of expectations found in Table 3, we estimated a second regression (see column 2 of Table 6) that included only those control and predictor variables that were significant in the initial binary expectation model analysis. A comparison of the adjusted [R.sup.2] for column 1 and column 2 of Table 6 suggests that the ability of the model to account for variation in tenure is not adversely affected by limiting the predictor variables in this way. Following the procedure described above for the difference model, variables were again created to examine the possibility of interaction effects between gender and marital status and the binary work-family conflict variables (whether or not respondents had a flexible schedule, hours worked during busy season, and extent of travel) as well as between gender and whether or not respondents had a mentor. As shown in column 1 of Table 7, the only interaction effect that is significant is the interaction between gender and having a mentor when one is not expected. The final regression model, reported in column 2 of Table 7 includes only the effects found to be significant in column 1. Comparing the adjusted [R.sup.2] for column 1 and column 2, again shows that this model was equally effective in explaining variation in length of stay in public accounting. Note that the significant main effect observed for having an unexpected mentor in the model reported in Table 6 is no longer significant when the interaction between gender and having an unexpected mentor is included in the model.

The results of this final binary expectations model of tenure are similar to those found with the difference model of expectations in terms of the control and predictor variables found to be statistically significant. In particular, based on the final model reported in column 2 of Table 7, men are predicted to stay about 11 months longer than women, individuals with children are predicted to stay about 15 months longer than individuals without children, and those entering the labor force in 1989 have an average tenure that is four years longer than those entering in 1999. Again, the only work- family conflict variable that is significant is having a flexible work schedule available when one is not expected, which increased tenure by about 18 months. There was also a significant interaction between gender and having an unexpected mentor. The significant coefficient indicates that having an unexpected mentor increased tenure for women by more than 1.5 years but did not impact the tenure of men.

Table 3
Regression Results for Difference Model

Variable	(1) Coefficient (std. error)	(2) Coefficient (std. error)
Constant	6.085*** (0.486)	6.345*** (0.387)
GENDER	-0.576* (0.340)	-0.636** (0.304)
SINGLE	-0.299 (0.371)	
KIDS	1.273* (0.541)	1.462** (0.481)
EXPECTSTAY	0.018 (0.020)	
FIRSTYR	-0.426*** (0.052)	-0.451*** (0.046)
FLEX	0.845*** (0.263)	0.829*** (0.240)
OFFPEAK	0.018 (0.028)	
PEAK	0.005 (0.021)	
HOME	-0.004 (0.0923)	
LOCAL	-0.029 (0.019)	
TRAVEL	0.005 (0.023)	
MENTOR	0.479 (0.317)	
Adjusted R^2	0.5892	0.5966

*** $p \leq 0.001$, one-tailed
** $p \leq 0.01$, one-tailed
* $p \leq 0.05$, one-tailed

Discussion

Our study began with the hypothesis that the extent to which employee job expectations regarding issues related to work-family balance and having a mentor were met would influence how long employees stayed in public accounting. In particular, we hypothesized that if employee expectations were not met, they would leave public accounting sooner than if their expectations were met (or exceeded). Contrary to this hypothesis, we found that five of the seven expectation variables were not critical factors in the length of stay. Neither the number of hours worked during peak and offpeak seasons nor the location of work (at a local site, at an out-of-town site or at home) had a significant impact on the length of stay in public accounting. This finding is surprising in light of prior research that has found expectations (particularly unmet expectations) to be an important factor influencing employee turnover (e.g. Pearson, 1995; Major, Kozlowski & Chao, 1995; Porter & Steers, 1973; Wanous, 1980). The lack

of significance found in this study could have occurred because employee expectations about these work characteristics were generally met, resulting in few differences between expectations and actual experiences and thus, low variability on these predictor variables. In fact, comparing expectations on these work aspects with actual experiences we found significant differences only in weeks per year worked out-of-town and hours worked during the offpeak season. Employees, on average, worked significantly more weeks out-of-town than expected (7.49 weeks vs. 5.9 weeks) and more hours per week than expected during offpeak season (43.5 hours vs. 40.5 hours). However, the majority of responses for these variables indicated that differences from expectations may have fallen within a range considered acceptable by employees. Consistent with this possibility, 53% of respondents reported that weeks of out-of-town travel were within expected weeks by plus or minus 2 weeks per year, and 80% of the respondents reported that their expectations about hours worked during the off peak season were within plus or minus five hours per week.

Employee expectations about having a flexible work schedule was found to have a significant impact on length of stay in both the difference and the binary regression models. There was, however, a notable difference between the two expectation models in terms of how schedule flexibility affected tenure. Under the difference model, an individual receiving a flexible schedule when none was expected stayed more than one year longer than an individual whose expectations were met. Given the symmetric nature of the difference model, a second implication is that an individual not receiving a flexible schedule when one was expected left public accounting more than one year earlier than an individual whose expectations were met. In contrast, under the binary model, although receiving a flexible schedule when one was not expected increased tenure by more than 1.5 years, no statistical support was found for the converse. In other words, there is no evidence that individuals who do not receive a flexible schedule they expected will leave public accounting earlier than individuals whose expectations are exceeded.

Table 4
Regression Results for Difference Model with Interaction Effects

Variable	(1) Coefficient (std. error)	(2) Coefficient (std. error)
Constant	6.266*** (0.396)	6.380*** (0.383)
GENDER	-0.593* (0.320)	-0.667* (0.301)
KIDS	1.494** (0.493)	1.417** (0.476)
FIRSTYR	-0.452*** (0.049)	-0.455*** (0.046)
FLEX	1.128** (0.444)	0.812*** (0.238)
GENDER*FLEX	-0.786 (0.549)	
GENDER*PEAK	0.000 (0.030)	
GENDER*TRAVEL	-0.016 (0.033)	
GENDER*MENTOR	0.629* (0.379)	0.632* (0.352)
SINGLE*FLEX	0.356 (0.552)	
SINGLE*PEAK	0.005 (0.038)	
SINGLE*TRAVEL	0.035 (0.030)	
Adjusted R^2	0.5968	0.6057

*** $p \leq 0.001$, one-tailed
** $p \leq 0.01$, one-tailed
* $p \leq 0.05$, one-tailed

This result contrasts with the findings of Dean et al. (1988), who found that failing to meet expectations reduced organizational commitment, but exceeding expectations did not enhance organizational commitment. This discrepancy may be partially due to the fact that many public accountants enter the field with the expectation that they will leave public accounting after a few years of service. Thus, these individuals may be willing to tolerate some disappointments with regard to working conditions, since they view their time in public accounting as being limited in duration. Why the availability of a flexible schedule when none was expected increased tenure is less apparent. One possibility is that employees anticipate having more family and non-work obligations in the future. The knowledge that a flexible work schedule will be available to them at this time may make the long hours involved in a public accounting job appear more manageable (even with a family) than would be the case without this flexibility. This could then increase the length of time they are willing to remain in a public accounting position.

It is interesting to note that we found a similar asymmetry between unmet and exceeded expectations for the mentor variable. In both the difference model and the binary model

there was a significant interaction involving gender and having a mentor but again the interpretation of the interaction differs. The symmetrical nature of the difference model means that having an unexpected mentor and not having a mentor that was expected will increase or decrease the tenure of women by the same amount (about 8 months). In contrast, the results from the binary model indicate that the most critical impact on the tenure of women is having an unexpected mentor, which increased tenure by more than 1.5 years. The tenure of women is not decreased by failing to have an expected mentor. In both models, expectations concerning mentoring were not a critical factor in men's decisions to stay in public accounting, regardless of whether those expectations were exceeded, met, or unmet.

As with expectations concerning schedule flexibility, this lack of symmetry could be explained by the fact that many people enter public accounting with the expectation that their time there will be of limited duration, and thus, they are willing to tolerate having unmet expectations with respect to having a mentor. The positive impact of receiving an unexpected mentor on length of stay may be due to the belief, based upon respondents' actual experiences in the accounting firm, that having a mentor will facilitate their advancement in the organization. The significant interaction between gender and having an unexpected mentor suggests that, once on the job, women perceive a greater need for the career advancement assistance of a mentor than men do. This is consistent with research which suggests that mentoring relationships are more important for women wishing to advance than for men because of the gender-related obstacles to advancement that women face (Ragins & Sundstrom, 1989; Noe, 1988; Ragins, 1989).

Although some (e.g. Baldiga & Doucet, 2001; Kinard et al., 2001) have argued that schedule flexibility is more important for women than men, our results suggest that this may not be the case. In particular, the lack of a significant interaction between gender and schedule flexibility observed in our research suggests that flexibility may be equally valued by men and women. Hill et al. (2001) found a similar result. With more women in the workforce on a full-time basis and more men taking on substantial roles in caring for children, it appears as though work-family balance may be a concern for all employees, not just women.

Table 5
Binary Model Control and Predictor Variables, Definitions, and Scaling

Variable Name	Variable Definition	Variable Scale
GENDER	Male/Female	Male=0; Female=1
SINGLE	Marital status	Married=0; Single=1
KIDS	Children while in public accounting?	No=0; Yes=1
EXPECTSTAY	Number of years respondent expected to stay in public accounting	2 to 40 observed
FIRSTYR	Year respondent entered the (full-time) labor force	1989 to 1999 observed
ABOVEFLEX	Received a flexible schedule but did not expect one	No=0; Yes=1
BELOWFLEX	Didn't receive a flexible schedule but expected one	No=0; Yes=1
ABOVEOFFPEAK	Actual hours per week during off-peak season greater than expected	No=0; Yes=1
BELOWOFFPEAK	Actual hours per week during off-peak season less than expected	No=0; Yes=1
ABOVEPEAK	Actual hours per week during peak season greater than expected	No=0; Yes=1
BELOWPEAK	Actual hours per week during peak season less than expected	No=0; Yes=1
ABOVEHOME	Actual weeks working at home per year greater than expected	No=0; Yes=1
BELOWHOME	Actual weeks working at home per year less than expected	No=0; Yes=1
ABOVELOCAL	Actual weeks working at local client site per year greater than expected	No=0; Yes=1
BELOWLOCAL	Actual weeks working at local client site per year less than expected	No=0; Yes=1
ABOVETRAVEL	Actual weeks working out-of-town requiring overnight stay per year greater than expected	No=0; Yes=1
BELOWTRAVEL	Actual weeks working out-of-town requiring overnight stay per year less than expected	No=0; Yes=1
ABOVEMENTOR	Received a mentor but did not expect a mentor	No=0; Yes=1
BELOWMENTOR	Didn't receive a mentor but expected one	No=0; Yes=1

Our results also indicated that employees with children stay longer than employees without children, despite the strain this might place on their work-family balance. Perhaps employees with children are less inclined to leave because of the risks associated with looking for another job. The security of having a job may outweigh any negative characteristics of that job. There is also evidence that economic conditions, as measured by year of entry into the labor force, have a significant impact on tenure. Specifically, those who entered the labor market in the early 1990's stayed in public accounting longer than those who entered in the late 1990's. This result may be partially attributable to the less favorable state of the economy and the job market in the early 1990s compared to the late 1990s. However, another interpretation of this finding is that those who entered in 1999 were simply younger than those who entered in 1989. Thus, differences in length of tenure are closely linked to age. It is important to note that the employees' expected length of stay in public accounting is not a significant factor in the length of time they actually spent in public accounting. This suggests that the actual experiences employees have once on the job may be more important than their pre-hire expectations. Our findings from the binary model are consistent with this possibility

since having more favorable work conditions than expected with respect to schedule flexibility and having a mentor resulted in longer tenure. In a similar vein, previous research has found that a direct measure of met expectations (as compared to a measure based upon the difference between pre-hire expectations and actual experiences, as used in this study) is influenced more by actual post-entry experiences than by pre-entry expectations (Irving & Meyer, 1995).

Limitations

There are several limitations with our study. Our sample size of 101 is relatively small and the time period of our study included a period of very favorable economic conditions. The sampled group is primarily located in the Midwest and is relatively young. These factors may reduce the generalizability of our results. The small sample size also limits our ability to explore the potential interaction effects between the presence of children in a household and the other predictor variables in our model.

The small sample size may have also impacted our ability to detect significant interactions in the data. Although power analysis for [R.sup.2] reveals that our sample size is adequate to detect a population [R.sup.2] of 0.20, a power analysis of sets, in which the independent variables were divided into two sets (main effects and interaction effects) suggests that our sample size may be too small to detect the proportion of variance in tenure accounted for by the interaction effects over and above that accounted for by the main effects. If this proportion is small, as it likely is, the power of our proposed models (based on the given sample size and reasonable population assumptions) to detect its existence is less than 0.50. Thus, low power may explain our failure to detect substantial interaction effects.

Despite these limitations, it is important to note that our sample size is comparable to that found in several other studies of turnover in public accounting (e.g. Pasewark & Strawser, 1996; Scheuermann & Finch, 1998). Furthermore, we measured the length of time individuals expected to stay in public accounting and used this expectation within our analyses. This allowed us to control for one possible factor in the number of years participants worked in public accounting often overlooked in other studies.

Implications and Future Research

There are several implications of our findings for the recruiting practices of accounting firms. First, based upon a comparison of expected and actual work experiences, accounting firms appear to be doing an adequate job of providing new recruits with realistic job previews, at least with respect to readily quantifiable work aspects such as hours worked, extent of travel, and location of work. Second, the results suggest that family-friendly policies instituted by public accounting firms appear to work to a certain extent, as shown by the fact that employees with children stay longer than those without children. In addition, we found that a flexible schedule significantly increased the length of stay. However, our results indicated that women continue to leave public accounting sooner than men. Although mentoring has the potential to mitigate this effect, family-

friendly policies are not changing this gender difference. Overall, these results suggest that individuals in public accounting value those job characteristics that give them greater control over their personal and professional career choices. Thus, what appears to improve retention is not shorter hours or less travel, but factors such as flexible schedules and mentors that allow individuals to make more choices. These factors should continue to be emphasized by accounting firms during the recruiting process.

The results of this study suggest several avenues for future research. An interesting finding from this study was the observed asymmetry in how employees respond to exceeded and unmet expectations. In particular, our results suggest that unmet expectations do not necessarily have a negative impact on employee tenure and further, that exceeding employee expectations may increase tenure. This finding contrasts with prior research which suggests that unmet expectations have a greater impact on employee responses to the job than do exceeded expectations (Dean et al., 1988). However, because Dean et al. (1988) focused on different job characteristics than were examined in this study, it is possible that whether exceeding expectations increases tenure (or failing to meet expectations decreases tenure) depends on the specific job characteristic(s) examined. Future research should attempt to determine for which job characteristics failure to meet expectations negatively impacts tenure, for which characteristics exceeding expectations positively impacts employee tenure, and for which characteristics expectations, regardless of whether met, unmet or exceeded, have no impact on employee tenure. Future research might also examine other employee responses to the job besides turnover (e.g. job satisfaction, organizational commitment, absenteeism and performance) to see if they are similarly affected by unmet and exceeded expectations. To the extent that the asymmetry in responses to unmet and exceeded expectations is replicated in future research, a better understanding of why employees may be more sensitive to exceeded expectations for some work characteristics but more sensitive to unmet expectations for other characteristics would be beneficial for both theoretical and practical reasons. From a practical point of view this understanding could influence the recruiting practices of organizations. Theoretically, it would further our understanding of when and how employee expectations influence their responses to the job.

There are likely to be individual differences in employee responses to exceeded and unmet expectations. With respect to the work-family conflict job characteristics examined in this study, gender, marital status and the presence of children may be important individual level variables that would impact how employees respond to either exceeding or failing to meet their expectations. Although we examined these interactions in this study, as noted above, our sample size resulted in our having fairly low power to detect significant interaction effects. Future research with a larger sample size would provide a more valid test of these interaction effects. In addition, future research utilizing a sample with greater variability in the age of respondents would allow us to determine if there are differences in responses to expectations about these job characteristics at various life stages (e.g. employees with younger children vs. older children) or for people selecting second or subsequent jobs rather than their first job, as was the case for the majority of our sample.

Our sample consisted only of employees working in public accounting. We believe this is a particularly appropriate sample to use in examining issues of work-family conflict, due to the long hours worked by employees in this profession, their frequent travel and the efforts of the accounting profession to institute programs to become more "family-friendly." While we have no reason to believe that employees in the accounting profession differ, in terms of their responses to unmet and exceeded expectations, from employees in other professions whose work has similar characteristics, a sample with more variety of professions would allow us to have greater confidence in the generalizability of our results. Thus, future research should utilize employees from a broader range of occupations.

Finally, our research suggests that schedule flexibility may be more important to employees than the actual number of hours worked or the location of the work. Consistent with research by Hill et al. (2001), our measure of schedule flexibility assessed perceived schedule flexibility rather than the existence of a formal flextime or flexplace program. However, it did not specifically differentiate between perceived flexibility in the timing and location of work. Future research should distinguish between various aspects of flexibility to determine if one type of flexibility has a stronger impact on employee responses to their job.

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(1) Given the problems that have been identified with difference scores (e.g. Cronbach & Furby, 1970; Johns, 1981; Edwards, 1991), it is important to note that expressing each experience and expectation variable as an individual predictor variable instead of as a difference score does not change the nature of our results.

Table 1
Difference Model Control and Predictor Variables, Definitions, and Scaling

Variable Name	Variable Definition	Variable Scale
GENDER	Male/Female	Male = O; Female = 1
SINGLE	Marital status	Married = 0; Single = 1
KIDS	Children while in public accounting?	No = O; Yes = 1
EXPECTSTAY	Number of years respondent expected to stay in public accounting	2 to 40 observed
FIRSTYR	Year respondent entered the (full-time) labor force	Continuous, 0 = 1989 to 10 = 1999 observed.
FLEX	Difference between actual and expected work schedules	-1 = Expected flexible schedule, but actual schedule not flexible; 0 = Expected schedule consistent with actual schedule; 1 = Did not expect flexible schedule, but actual schedule flexible
OFFPEAK	Difference between actual and expected hours per week during off-peak seasons	Continuous, -10 to +30 observed
PEAK	Difference between actual and expected hours per week during peak seasons	Continuous, -20 to +20 observed
HOME	Difference between actual and expected weeks per year working at home	-52 to +52 possible, -9 to +5 observed
LOCAL	Difference between the actual and expected weeks per year working at local client site	-52 to +52 possible, -31 to +16 observed

TRAVEL	Difference between the actual and expected weeks per year working out-of-town requiring overnight stay	-52 to +52 possible, -15 to +32 observed
MENTOR	Difference between experience and expectations regarding presence of mentor	-1 = No mentor, expected mentor; 0 = Equal to expectation; 1 = Mentor, did not expect mentor

Table 2
Means, Standard Deviations, and Correlations
of the Control and Predictor Variables

Variable	Mean	St. Dev.	1	2
1. GENDER	0.63	0.40	1.00	
2. SINGLE	0.55	0.50	0.15	1.00
3. KIDS	0.11	0.31	-0.06	-0.39 ***
d. EXPECTSTAY	6.57	8.11	-0.26 ***	-0.00
5. FIRSTYR	6.67	3.19	0.10	0.39 ***
6. FLEX	-0.03	0.62	-0.10	-0.11
7. OFFPEAK	2.94	5.85	-0.01	-0.16
S. PEAK	1.10	8.18	0.11	-0.13
4. HOME	0.10	1.79	-0.24 *	-0.04
10. LOCAL	-1.50	9.08	-0.00	0.09
11. TRAVEL	1.58	7.05	-0.06	0.09
12. MENTOR	O.03	0.50	0.05	0.13

Variable	3	4	5	6
1. GENDER				
2. SINGLE				
3. KIDS	1.00			
d. EXPECTSTAY	0.08	1.00		
5. FIRSTYR	-0.15	-0.13	1.00	
6. FLEX	0.22 *	0.03	-0.09	1.00
7. OFFPEAK	-0.06	0.10	-0.16	-0.13
S. PEAK	-0.14	0.02	-0.08	-0.31 **
4. HOME	0.10	0.01	-0.06	0.23 *
10. LOCAL	-0.03	0.01	0.14	-0.04
11. TRAVEL	-0.05	-0.10	0.01	0.01
12. MENTOR	0.04	-0.15	0.17	0.04

Variable	7	8	9
1. GENDER			
2. SINGLE			
3. KIDS			
d. EXPECTSTAY			
5. FIRSTYR			
6. FLEX			
7. OFFPEAK	1.00		
S. PEAK	0.24 *	1.00	

4. HOME	-0.14	-0.05	1.00
10. LOCAL	0.25 *	0.19	-0.25 *
11. TRAVEL	-0.10	-0.16	-0.01
12. MENTOR	-0.12	0.12	0.02

Variable	10	11	12
1. GENDER			
2. SINGLE			
3. KIDS			
d. EXPECTSTAY			
5. FIRSTYR			
6. FLEX			
7. OFFPEAK			
S. PEAK			
4. HOME			
10. LOCAL	1.00		
11. TRAVEL	-0.33 **	1.00	
12. MENTOR	0.08	-0.11	1.00

*** p [less than or equal to] 0.001, two-tailed

** p [less than or equal to] 0.01, two-tailed

* p [less than or equal to] 0.05, two-tailed

Table 3
Regression Results for Difference Model

Variable	(1) Coefficient (std. error)	(2) Coefficient (std. error)
Constant	6.085 ***	6.345 ***
	(0.486)	(0.387)
GENDER	-0.576 *	-0.636 **
	(0.340)	(0.304)
SINGLE	(0.299)	
	(0.371)	
KIDS	1.273 *	1.462 **
	(0.541)	(0.481)
EXPECTSTAY	0.018	
	(0.020)	
FIRSTYR	-0.426 ***	-0.451 ***
	(0.052)	(0.046)
FLEX	0.845 ***	0.829 ***
	(0.263)	(0.240)
OFFPEAK	0.018	
	(0.028)	
PEAK	0.005	
	(0.021)	
HOME	-0.004	
	(0.092)	
LOCAL	-0.029	
	(0.019)	
TRAVEL	0.005	
	(0.023)	

MENTOR	0.479	
	(0.317)	
Adjusted [R.sup.2]	0.589	0.597

*** p [less than or equal to] 0.001, one-tailed

** p [less than or equal to] 0.01, one-tailed

* p [less than or equal to] 0.05, one-tailed

Table 4
Relzression Results for Difference Model with Interaction Effects

	(1) Coefficient (std. error)	(2) Coefficient (std. error)
Variable		
Constant	6.266 ***	6.380 ***
	(0.396)	(0.383)
GENDER	-0.593 *	-0.667 *
	(0.320)	(0.301)
KIDS	1.494 **	1.417 **
	(0.493)	(0.476)
FIRSTVR	-0.452 ***	-0.455 ***
	(0.049)	(0.046)
FLEX	1.128 **	0.812 ***
	(0.444)	(0.238)
GENDER*FLEX	(0.786)	
	(0.549)	
GENDER*PEAK	0.000	
	(0.030)	
GENDER*TRAVEL	(0.016)	
	(0.033)	
GENDER*MENTOR	0.629 *	0.632 *
	(0.379)	(0.352)
SINGLE*FLEX	0.356	
	(0.552)	
SINGLE*PEAK	0.005	
	(0.038)	
SINGLE*TRAVEL	0.035	
	(0.030)	
Adjusted [R.sup.2]	0.5968	0.6057

*** p [less than or equal to] 0.001, one-tailed

** p [less than or equal to] 0.01, one-tailed

* p [less than or equal to] 0.05, one-tailed

Table 5
Binary Model Control and Predictor

Variables, Definitions, and Scaling

Variable Name	Variable Definition	Variable Scale
GENDER	Male/Female	Male = O; Female = 1
SINGLE	Marital status	Married = 0; Single = 1
KIDS	Children while in public accounting?	No = O; Yes = 1
EXPECTSTAY	Number of years respondent expected to stay in public accounting	2 to 40 observed
FIRSTYR	Year respondent entered the (full-time) labor force	1989 to 1999 observed
ABOVEFLEX	Received a flexible schedule but did not expect one	No = O; Yes = 1
BELOWFLEX	Didn't receive a flexible schedule but expected one	No = O; Yes = 1
ABOVEOFFPEAK	Actual hours per week during off-peak season greater than expected	No = O; Yes = 1
BELOWOFFPEAK	Actual hours per week during off-peak season less than expected	No = O; Yes = 1
ABOVEPEAK	Actual hours per week during peak season greater than expected	No = O; Yes = 1
BELOWPEAK	Actual hours per week during peak season less than expected	No = O; Yes = 1
ABOVEHOME	Actual weeks working at home per year greater than expected	No = O; Yes = 1
BELOWHOME	Actual weeks working at home per year less than expected	No = O; Yes = 1
ABOVELOCAL	Actual weeks working at local client site per year greater than expected	No = O; Yes = 1
BELOWLOCAL	Actual weeks working at local client site per year less than expected	No = O; Yes = 1
ABOVETRAVEL	Actual weeks working out-of-town requiring overnight	No = O; Yes = 1

	stay per year greater than expected	
BELOWTRAVEL	Actual weeks working out-of-town requiring overnight stay per year less than expected	No = O; Yes = 1
ABOVEMENTOR	Received a mentor but did not expect a mentor	No = O; Yes = 1
BELOWMENTOR	Didn't receive a mentor but expected one	No = O; Yes = 1

Table 6: Regression Results for Binary Model

	(1)	(2)
	Coefficient	Coefficient
Variable	(std. error)	(std. error)
Constant	5.503 ***	5.920 ***
	(0.804)	(0.391)
GENDER	-0.681 *	-0.709 **
	(0.347)	(0.295)
SINGLE	-0.198	
	(0.363)	
KIDS	1.08 *	1.326 **
	(0.555)	(0.474)
EXPECTSTAY	0.020	
	(0.020)	
FIRSTYR	-0.427 ***	-0.438 ***
	(0.055)	(0.045)
ABOVEFLEX	1.335 ***	1.498 ***
	(0.424)	(0.376)
BELOWFLEX	-0.305	
	(0.397)	
ABOVEOFFPEAK	-0.481	
	(0.353)	
BELOWOFFPEAK	0.079	
	(0.516)	
ABOVEPEAK	0.650	
	(0.465)	
BELOWPEAK	0.371	
	(0.475)	
ABOVEHOME	0.479	
	(0.400)	
BELOWHOME	0.687	
	(0.441)	
ABOVELOCAL	-0.135	
	(0.465)	
BELOWLOCAL	-0.220	
	(0.432)	
ABOVETRAVEL	0.313	
	(0.402)	
BELOWTRAVEL	-0.057	
	(0.411)	
ABOVEMENTOR	0.965 *	0.801 *

	(0.469)	(0.419)
BELOWMENTOR	0.048	
	(0.534)	
Adjusted [R.sup.2]	0.6074	0.6204

*** p [less than or equal to] one-tailed

** p [less than or equal to] 0.01, one-tailed

* p [less than or equal to] 0.05, one-tailed

Table 7: Regression Results for Binary Model
with Interaction Effects

Variable	(1) Coefficient (std. error)	(2) Coefficient (std. error)
Constant	5.675 ***	5.960 ***
	(0.458)	(0.387)
GENDER	-0.313	-0.919 **
	(0.673)	(0.313)
KIDS	1.246 *	1.291
	(0.542)	(0.469)
FIRSTYR	-0.413 ***	-0.424 ***
	(0.056)	(0.045)
ABOVEFLEX	2.277 ***	1.513 ***
	(0.661)	(0.371)
ABOVEMENTOR	-0.438	-0.338
	(0.851)	(0.748)
GENDER*ABOVEFLEX	-1.255	
	(0.842)	
GENDER*BELOWFLEX	0.322	
	(0.708)	
GENDER*ABOVEPEAK	-0.208	
	(0.715)	
GENDER*BELOWPEAK	-0.309	
	(0.753)	
GENDER*ABOVETRAVEL	-0.307	
	(0.571)	
GENDER*BELOWTRAVEL	-0.180	
	(0.681)	
GENDER*ABOVEMENTOR	1.838 *	1.634 *
	(1.059)	(0.894)
GENDER*BELOWMENTOR	0.374	
	(0.666)	
SINGLE*ABOVEFLEX	-0.010	
	(0.846)	
SINGLE*BELOWFLEX	-1.023	
	(0.746)	
SINGLE*ABOVEPEAK	-0.280	
	(0.618)	
SINGLE*BELOWPEAK	-0.259	
	(0.629)	
SINGLE*ABOVETRAVEL	0.659	
	(0.557)	
SINGLE*BELOWTRAVEL	0.478	

	(0.732)	
Adjusted [R.sup.2]	0.6054	0.6295

*** p [less than or equal to] 0.001, one-tailed

** p [less than or equal to] 0.01, one-tailed

* p [less than or equal to] 0.05, one -tailed