A JUGGLING ACT:
WORK/LIFE BALANCE
IN THE U.S. ACCOUNTING PROFESSION

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By

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San Marcos, Texas

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WORK/LIFE BALANCE
IN THE U.S. ACCOUNTING PROFESSION

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Dedication

Mom –

I could not be the person I am today, if it were not for your unconditional support, love, and guidance. Thank you for instilling in me the confidence to pursue my goals. I love you!

Sister –

You have grown to be an amazing young lady. Thank you for teaching me to follow my heart and fight for what I believe in. Love you!
Abstract

The perspective of females in the accounting profession has changed within the past two decades, as women have created a strong presence in the accounting profession. Women struggle with the balance between work and personal life, as well as with the limits in advancement. As a result, firms have implemented “women/choice initiatives,” programs created by firms to offer female employees additional resources utilized as needed and at the discretion of the firm, to endorse the admission, growth, and full participation of women, as well as to promote gender diversity in the firm and the profession. Such programs have proven beneficial, as well as, detrimental for female accountants. Currently, men also utilize these initiatives, thus emphasizing the importance of a balance between personal and professional responsibilities. Minimal research regarding accountants who have benefited or suffered from the implementation of current “work/life balance programs” has been conducted since the explosion of females entering the accounting field in the late 1970s. Data gathered from a work/life balance surveys completed by certified public accountants and accounting students are used to provide current perspectives.
# Table of Contents

Introduction ................................................................................................................................................................ .1

Females in the Profession ................................................................................................................................. 2

Work/Life Issues ......................................................................................................................................................... 7

Current Trends .......................................................................................................................................................... 10

Survey ...................................................................................................................................................................... 13

Background ........................................................................................................................................................... 13

Methodology ........................................................................................................................................................... 14

Results ..................................................................................................................................................................... 18

Professional Responses .............................................................................................................................................. 19

Demographic Information ................................................................................................................................. 19

Leave Arrangements ............................................................................................................................................. 21

Pregnancy and Parenting Policies ..................................................................................................................... 23

Flexible Work Arrangements ............................................................................................................................. 24

Additional Work Provisions ................................................................................................................................ 25

Formality of Policies .............................................................................................................................................. 25

Open-Ended Questions ........................................................................................................................................... 26

Collegiate Responses .................................................................................................................................................. 30

Demographic Information ................................................................................................................................. 30

Leave Arrangements ............................................................................................................................................. 32

Pregnancy and Parenting Policies ..................................................................................................................... 33

Flexible Work Arrangements ............................................................................................................................. 34

Additional Work Provisions ................................................................................................................................ 35

Formality of Policies .............................................................................................................................................. 35

Open-Ended Questions ........................................................................................................................................... 36

Discussion .............................................................................................................................................................. 38

Conclusion .................................................................................................................................................................. 42

References .................................................................................................................................................................. 43

Appendices ............................................................................................................................................................... 45

Appendix A ............................................................................................................................................................ 46

Appendix B ............................................................................................................................................................ 47

Appendix C ............................................................................................................................................................ 50

Appendix D ............................................................................................................................................................ 52

Appendix E ............................................................................................................................................................ 54

Appendix F ............................................................................................................................................................ 66
Table of Figures

Figure 1: Geographical Area Covered by Survey.......................................................... 13
Figure 2: Survey Time Frame....................................................................................... 16
Figure 3: Professional Respondents’ Gender and Age ................................................ 19
Figure 4: Participants’ Job Titles.................................................................................. 20
Figure 5: Leave Arrangement Responses................................................................. 22
Figure 6: Paid Leave.................................................................................................. 23
Figure 7: Flexible Work Arrangements....................................................................... 24
Figure 8: Collegiate Respondents, Gender and Classification .................................... 30
Figure 9: Collegiate Respondents Future Employment............................................... 31
Figure 10: Leave Arrangement Responses............................................................... 32
Figure 11: Pregnancy and Parenting Policies Responses........................................... 33
Figure 12: Flexible Work Arrangements.................................................................... 35
Figure 13: Survey Limitations...................................................................................... 41
Introduction

Its five o’clock on a Friday afternoon, the start to the long awaited weekend, but the client has called the engagement’s partner to notify the audit team of their intent to file the quarter financials on Monday, days before the actual deadline. The partner walks in to share the news and the team diligently begins to determine the work needed to complete the task. The next step – every team member begins to modify weekend plans. One member cancels a weekend trip to visit family; another realizes a babysitter will be needed as their spouse will be out of town, while you realize your relaxing weekend is gone.

This tends to be the story for most professionals, at some point in their career, when a deadline is near or changes abruptly. Females are often the most affected by such change in schedule. Traditionally, the stereotype of a woman is of one destined to live the life of a nurturing mother and obedient wife, staying home to tend to the family’s needs. However, throughout history, women have served in numerous capacities within the societal spectrum beyond wife and mother. Today’s women are viewed as multi-taskers and as the CFO, or Chief Family Officer, of the family’s nucleus. The stereotype of women has changed to that of a full-time mother/spouse and full-time employee constantly on the move and dependent upon the adequate scheduling of both, professional and personal, lives.

Therefore, the challenge within the accounting profession continues to be one of encouraging the growth and development of women while allowing for a balance between work and life. The difficulty of this balance began when females entered the professional workforce. It was also at this time that the differences between roles men and women serve in life were brought to the attention of employers. Research accountants, Reid, Acken, and Jancura (1987) claim that the problem of women not being held at the same standards may
have risen from women preconditioned by society to sacrifice themselves for their husbands, children, or elderly and sick parents.

As society accommodates to current trends, a female working full-time has become more socially accepted, however employers have had to recognize that working men and women maintain responsibilities to their families. To avoid high rates of attrition, firms need to implement programs to accommodate these employees.

This paper will explore the history of females in the accounting profession, the evolution of work/life balance within the profession, and current trends. For a better understanding of current and future professionals perspectives regarding work/life initiatives in the profession surveys were issued. The paper will also include details about the survey, presentation of the results, and a discussion of the survey results with a comparison between two categories – professionals and college students.
Females in the Profession

Records dating back to the seventeenth and eighteenth century recognize women as record-keepers (Reid, Acken, & Jancura, 1987). Since this period, women have also served as bookkeepers, accountants, and cashiers. Women are viewed as detail-oriented and capable of multi-tasking, allowing their skills to be utilized by their immediate family and subsequently, their husband for family affairs or personal businesses and finances.

The 1880s brought about the formation of two associations, the Institute of Accountants and Bookkeepers in 1882, and the American Association of Public Accountants in 1887 (AICPA, 2008; Romeo & Kyj, 1998). These then joined forces to enact the first certified public accountancy laws in New York in 1896, as well as in Pennsylvania in 1899 (Reid, Acken, & Jancura, 1987). With the laws set, those interested in a career in public accounting were required to hold a certificate which represented that the individual had sat for the certified public accountant exam. The first woman who was a certified public accountant was Christine Ross, who received certificate number 143 on December 27, 1899 in New York State. She sat for the fourth examination given in June 1898 and was ranked as the third highest candidate (Reid, Acken, & Jancura, 1987).

Women who took accounting courses in the mid 1900s competed successfully with their male counterparts. Accounting education was offered to women; however, the general rule among public accounting firms was not to hire women. This, in turn, made it difficult for women to gain the experience needed to sit for the certified public accountant examination. Reasons, given by the firms, why women were not hired included the objections by clients to women professionals, embarrassment of heterogeneous personnel, and difficulty and inconvenience of working late into the evening (Reid, Acken, & Jancura,
Females were dominantly viewed as mothers and caretakers of the house, as these were the major roles they played. The side tasks, maintaining the family finances and managing the family business, were not viewed as jobs where one could potentially be paid; rather they were viewed as free service.

As time progressed and women were making an impact in the workforce, the American Women's Society of Certified Public Accountants (AWSCPA) was established in 1933 for the purpose of advancing professional interest of women. The organization focused on the following goals:

1. to help women receive public accounting experience and certificates
2. to inform the public of the women accountants’ abilities and accomplishments
3. to encourage women to actively work in the technical accounting societies

In addition, the American Society of Women Accountants (ASWA) was created in 1938 “to increase the opportunities of women in all fields of accounting” and to expand to include noncertified women accountants in the United States (ASWA, 2008; Reid, Acken, & Jancura, 1987). Both organizations remain active.

As a result of the stock market crash of 1929 and during the Great Depression, the government felt the need to regulate public companies by requiring them to report to the federal level as opposed to the state level, which had been the process. In doing so, the Securities Act of 1933 and 1934 mandated that publicly held companies submit annual to the reports Securities Exchange Commissions forcing the government to hire accountants at an amplified rate. This led to a shortage in accountants which continued to pose a problem as World War II required the male population, including accountants, to leave their jobs to serve in the armed forces. On an equal note, this opened the doors for women to enter and become public accounting professionals. Yet, the first women documented as new hires by
the government were in the Bureau of Internal Revenue sector in 1917 where they were given the title of “auditors” (Reid, Acken, & Jancura, 1987).

During the early 1940s, 8.4% of female women accountants were employed by public accounting firms and given the opportunity to prove the long-living myth wrong, as they worked long hours, traveled, and gained acceptance by clients. As a result, the attitudes of the business professionals gradually improved as the women’s job quality and abilities were acknowledged. It is with this slight change in perception, that the number of women participating as certified public accountants in 1940 and 1950 rose from 175 to 600 as they “held the positions of accountants and auditors.” (Reid, Acken, & Jancura, 1987)

The next decade would bring changes in American society. As scientists began to better understand the female body, the introduction and availability of birth control brought about family planning. Even in its early stages, birth control offered women control of their lives and the opportunity to pursue other ventures, aside from being the nurturer. Additionally, new life patterns and economic inflation forced women to support themselves and their families, as one income was not sufficient (Reid, Acken, & Jancura, 1987).

A typical female certified public accountant during this era, who served as an accountant, auditor, and controller, was 39-years-old, single, college educated with an average salary of $6,185. Even then, public accounting firms were not comfortable hiring women, stating that they “were unsuited for out-of-town travel, were not career-minded, and had high turnover.” Gender discrimination within employment offered major disadvantages to women who also faced a lack of experience needed to sit for the exam and nonexistent role models. (Reid, Acken, & Jancura, 1987)

Salary discrimination was another issue. According to Reid et al (1987), women, who held the same position, earned 60% of a man’s salary. In addition to the difference in pay, women often sold themselves short when joining firms. Beginning salaries were not
equal between men and women and increases in salaries were not equal. These factors led to resentment as some men advanced ahead of women even if they possessed inferior skills (Reid, Acken, & Jancura, 1987). The government stepped in with the implementation of the Civil Rights Act and the Fair Employment Practices Act of 1964. This led to the Equal Employment Opportunities Commission serving as an agent which prohibited sex discrimination and stated that men and women be treated fairly when competing for employment (United States Equal Employment Opportunity Commission [U.S. EEOC], 1964). Before the act, employers could specify gender for available positions, thus listing several positions as “men only” (Reid, Acken, & Jancura, 1987).

Once again, a societal shift occurred. The 1970s and 1980s brought about an increase in divorce rate and the difficulty to survive on minimal income, forcing women to enter the work force at a higher rate. In the late 1980s women were attaining the certified public accountant certificate at earlier ages with more women majoring in accounting and taking the exam during their senior year of college or upon graduation. The percentage of men graduating within the accounting field decreased, whereas the number of women increased, shifting the demand of female accountants in the job force. With more women completing their post-secondary education with an interest in accounting, firms began to invest positions in the recent female graduates. Dependent on their jobs, women were not hesitant to leave public accounting firms due to limited chances for achievements and better opportunities, listing excess travel as the top reason for looking elsewhere for employment. (Reid, Acken, & Jancura, 1987)
Work/Life Issues

In 1985 the average female accountant was 39 years-old and did not have children (Reid, Acken, & Jancura, 1987). Female certified public accountants, as in previous years, were contemplating their priorities with respect to their personal and professional lives. Women began to “feel the [burden] of the inability to fulfill the number of expected work hours, meet off-job commitments, and balance rewards of the profession with personal costs” (Pasework, Vlator, 2006).

With more women actively participating in the work force, the American Institute of Certified Public Accountants created a committee in 1984 that specialized in the “upward mobility” of women. The committee began by focusing on 14 issues, one of which included the difficulty of women to advance as society pressures them to be the “center of family units, including the role of child bearer and child raiser” (Reid, Acken, & Jancura, 1987). Thus, they recognized the females’ ability to fulfill both a professional role and nurturing role possible if women were granted flexibility.

The biological difference between men and women lies in the fact that women possess the ability to give birth. As an amendment to the Civil Rights Act of 1964, the Pregnancy Discrimination Act instituted that child birth be considered a temporary disability; therefore the employee must offer the same benefits, as those with a disability, such as modified tasks, alternative assignments, disability leave or leave without pay (United States Equal Employment Opportunity Commission [U.S. EEOC], 2004).

Compared to men, women do maintain the greatest concern about work/life effectiveness, or the ability to balance a family and career with ease (Almer, 2007). As Mandy Pope, Senior Vice-President and Controller, Parkway Properties, puts it, “The
greatest challenge faced by women is overcoming the internal struggle of work/life balance” (American Institute of Certified Public Accountants [AICPA], 2005). Her understanding reinforces the fact that many women carry the preconditioned notion they must sacrifice professional goals to tend to their families as they care for their children and significant other.

The Alliance for Work/Life Progress (AWLP, 2008) defines work/life as “policies, programs, services, and attitudes within a company that are specific to fostering the well-being of its employees through the effective management of work, family, and personal life.” Work/life balance initiatives benefit firms of all sizes as well as attract and retain professionals, providing a key factor of employee satisfaction (Lewison, 2006). Firms have recognized women as positive assets that have led firms to becoming proactive in creating programs that positively impact the balance between work and life. Employees, including women, are more willing to be loyal to their employers if the employer acts in a manner that proves that their employees are a top priority.

The type of work/life programs currently available include flextime, flexible weeks, work-at-home, flexplace or telecommuting, part-time job sharing, and part-time telecommuting (Lewison, 2006). The CPA Journal (1998) states that “flexible work arrangements create greater stability in client service and facilitate continued professional growth and learning.” Thus, emphasizing a reduction in turnover with an increase in retention, an increase in top-quality recruitment, and the ability to handle the natural professional employment shift. These are only a few of the programs created and implemented by firms to better address the work/life issue. Moreover, firms are now offering supplemental programs, such as last-minute day-care facilities, concierge services, nursing necessities, which are gender-neutral, as well as available for men whose wives are
not employed by the firm. As trends are changing over time, successful programs address elder-care and child-care needs (Lewison, 2006).

Aside from work/life balance programs benefiting the employee, there are a few advantages on the firm’s side including reduced absenteeism, reduced turnover, increased productivity, reduced overtime costs, and client retention (Lewison, 2006). In turn, a positive work environment is created for the employees due to a lack of continuous changes in co-workers. In addition, the firm benefits from creating loyalty among employees for both the firm and the firms’ clients.
Current Trends

Almer (2007) states that by 2004, women made up 56% of new entrants into public accounting. This number is consistent with the male to female ratio among undergraduate students in the United States.

Firms have created programs offering an advantage to the working mother and/or wife. Since 1993, firms have offered non-partnership career tracks, mutual agreements that the professional will not progress upward in the firm, and alternative partnership agreements, progress towards partner with part-time and non-equity as options (Almer, 2007). Leaders of firms recognize the importance of embracing the advancement of women. Shiro emphasizes that an individual’s progress can be attained “by removing focus on tenure and [allowing] the development and achievement of skill sets” (Hooks, 1996). By offering additional career tracks, pursuable by a family oriented employee, the firm can retain its most productive employees. Employees may be more attracted to a career and employer who offers job security and the ability to balance work and life. The alternative work arrangements allow for an increase in employee retention and recruitment among recent college graduates. Two-thirds of firms currently offer flextime or part-time work arrangements (Almer, 2007). In doing so, the firms allow employees, male and female, to tend to needs in both spheres of their life.

The American Institute of Certified Public Accountants (AICPA, 2005) affirms that work flexibility, although once a female issue, in today’s world is gender-neutral and may be linked to generational themes. Yet, improvement of flexible work arrangements may help retain accountants, but they do not necessarily assist in advancing them (Almer and Single, 2007).
In 1996, the Big 6 auditors, the largest international accounting firms, understood the necessity of embracing diversity and supporting women. Hooks collected a number of statements from Big 6 leaders regarding diversity and family issues. For examples, Shiro states that “a genuine commitment to diversity [brings] a greater range of ideas, approach, experiences and abilities” that can assist in solving audit engagement issues (Hooks, 1996). However, leaders also understood that the women bear more of the parenting responsibilities than men (Hooks, 1996).

By 2005, the *Journal of Accountancy* shared the current shift toward balance with data provided by an AICPA survey. The results confirmed the slow rate in women advancement and continued outnumbering by male counterparts, an increase in flexible work options by firms, and an increase in professional change due to technological progression (Baldiga, Doucet, 2001). Such advancements include remote access to work files as firms have deemed the paperless route effective, manageable, and beneficial for employees who seek flexible work arrangements. The survey also presented the retention of young mothers possibly due to family-friendly firm policies, but maintained that work/life balance was not achieved as a result of “client demands and tight deadlines,” as well as lack of adequate staffing (Baldiga, Doucet, 2001).

Various aspects of the accounting profession have been analyzed based on the change in workforce, as Generations X and Y are replacing the Baby Boomers. The entrance of Generations X and Y has increased importance of flexibility and the ability to maintain a decent amount of family time. Whereas, the professional boomers are carrying the same mentality and want to experience life outside of work, as they include mothers who have fought to reenter the labor force,” and are faced with the “warnings of public health crisis...because people no longer have the time to exercise, cook, or sleep ” (Molas, 2006; Eckler, Kofman, 2006). The main issue – the younger generation wants more control over
their time to ensure that both aspects of life are not intertwined in an indistinguishable manner.

The importance of billable hours is the focus of many firms and drilled into the minds of the recent graduates entering the profession. Molas (2006) encourages firms to “weigh the costs of high turnover and hefty staff replacement costs...to the benefits of high rates of hours of billable work performed by professionals at low rates of pay.” In doing so, the firms will realize that the recruiting, hiring, and training of new staff may exceed the amount of profit made on billable hours after paying staff. An analysis of staff valuation will force firms to realize that the knowledge held by staff members is the firm’s true capital. Moving away from a wholesale (employee compensation) and retail (fees for services) concept will create loyalty amongst employees towards the firm (Molas, 2006).

Lastly, within the past decade, economical pressures have forced the view of the traditional “bread-winner” to change from male to female in some marriages (Larkin, Ragan, 2008). The recent downfall of the economy has affected responsibilities within families, as the need to remain financially stable has become a burden. Firms have determined that a decrease in client’s requests resulting from budget reductions has decreased their need for surplus professionals. Cutbacks have affected several families nation-wide and encouraged couples to demonstrate their commitment to their spouse, putting aside societal gender expectations. The tool to balancing one’s marriage life relies on the importance of both partners agreeing to, sharing, and understanding the commitment each place on each other’s desired career (Larkin, Ragan, 2008).
Survey

To measure the current work/life balance perspective in the accounting profession, professionals registered with the Texas State Board of Public Accountancy and students designated as accounting majors were surveyed. Details regarding the issuance of the survey and the data retrieved are presented below.

Background

The survey took place within the state of Texas, primarily in the Austin, Dallas, Houston, and San Antonio metropolitan areas, as seen in Figure 1 on the following page. Invitational postcards were mailed mid-September, with reminder postcards mailed in mid-October. Surveys were made public on September 15, 2008 and closed on November 15, 2008. This allowed for a two-month access period for those invited to participate.

The sample population included certified public accountants registered with the Texas State Board of Public Accountancy (TSBPA) and students currently enrolled as undergraduate and graduate degree seeking accounting majors from four public universities in Texas. The sample excludes members of TSBPA from areas outside the metropolitan areas previously mentioned and noted in Figure 1, as well as students seeking degrees aside from accounting.

Figure 1: Geographical Area Covered by Survey
The researcher defines work/life balance as the amount of time spent on one’s professional career versus the amount of time spent on one’s personal life. When equilibrium, or that near it, occurs the individual has balance between work and life. An individual’s equilibrium is based on personal perspective and current state of life, thus one’s equilibrium between work and life may continually change. Therefore, choosing to spend equal time on work and life or balancing full-time hours with or without overtime will be based on the individual and will not be consistent among others.

**Methodology**

The results of the survey will provide documentation of various perspectives regarding work/life balance in the accounting profession. The objective of this research project was to attempt to understand the beliefs held by college students and professionals in regards to work/life balance. Through the participation of the respondents, the researcher attempted to understand how to best satisfy the needs of organizations and the needs of employees with respect to implementation of work/life balance incentives.

Potential subjects were categorized in two subsets – Group 1: Professionals in Public Accounting and Group 2: Upper Level Accounting Majors. This study aimed to reach approximately 1,000 to 3,000 Certified Public Accountants in the Austin, Houston, Dallas, and San Antonio metropolitan areas, as well as 250 declared accounting majors from four public universities: Texas State University-San Marcos, University of Houston, University of Texas-Dallas, and the University of Texas-San Antonio. Respondents from these specific classes will be used as a sample of a larger population. The following classes of subjects are being used to gain perspective of work/life balance issues from a diverse population, those currently in the profession and those studying for a future in the profession. Accounting
firms are predominantly located in metropolitan areas of which Texas offers a number of cities that fit the profile. However, the results may not accurately represent the perspectives held by professionals employed by firms outside metropolitan areas, thus small cities. Therefore, data included in the survey may benefit firms within the selected metropolitan areas, but may be utilized by firms located in similar geographical areas. In addition, the students represent the pool in which firms from listed geographical areas recruit potential professionals.

The procedure for recruitment among the professionals and college students was similar. Respondents were contacted with a request for their participation with the link to the web-based survey.

The project methodology for professionals began with a request for participation by a postcard that was mailed to them with pertinent information related to the survey. The respondents were selected from the Texas State Board of Public Accountancy membership list as of July 30, 2008. Names pertaining to the four metropolitan areas listed above were pulled. At that time, the random sample generator within Microsoft Excel was used based on the amount of names per region in order to pull 2,500 respondents per metropolitan area.

As per the collegiate respondents, the department coordinator for accounting was contacted via e-mail with a request to encourage their students to participate in the survey. The e-mail included similar information located on the postcard—a brief introduction to the survey, link to the welcome page, and contact information. Figure 2 details the time frame for the fieldwork.
Figure 2: Survey Time Frame

<table>
<thead>
<tr>
<th>Group 1: Professionals in Public Accounting</th>
<th>Group 2: Senior and Junior Level Accounting Majors</th>
</tr>
</thead>
<tbody>
<tr>
<td>The date of distribution for the initial postcards was set for the week ending September 12, with reminders sent during the week ending October 10 with a deadline of November 15. (Names of current certified public accountants have been obtained by the Texas State Board of Public Accountancy.)</td>
<td>The email was distributed on October 8, with reminders sent on October 27 with a deadline of November 15.</td>
</tr>
</tbody>
</table>

As a member of the University Honors Program at Texas State University-San Marcos, the researcher was allowed to create a webpage to be used by respondents to access the survey. The webpage included a brief introduction to the researcher and background information on the topic of the survey. Respondents were directed to the welcome page for the survey and thus given the opportunity to choose the survey that best suited their current classification – professional or college.

Upon arriving to the survey site, hosted by SurveyMonkey.com, both classifications of respondents were given a consent form. At the bottom of the consent form the participant had the option of agreeing or rejecting participation. If the respondent accepted to participate the survey continued. However, if the respondent declined participation the survey led to a “Thank you” page. The survey continued with demographic questions, matrix of choice questions, and concludes with open-ended questions.

Collection of data through the web-based survey was completed through an online system application. There was no compensation offered or provided to the participants.

Potential risks were minimal since no identifiable information was collected from the respondents. The respondents had the opportunity to opt out of participation before the commencement of the survey, as the survey was being held, and upon completion of the survey. Students’ current standing at their institution was not affected because
administrators, professors, and other school officials did not have any method of identifying actual participants. The status of certified public accountants who participated was not affected as current or potential employers do not have a manner in determining actual participants.

The procedures for protecting against or minimizing any potential risks were the methods in which the data was collected. No identifiable information was requested and participants were instructed not to willingly offer the information. Additionally, respondents are not forced to participate and may choose not to begin the survey.

Subjects were not identified by names, thus allowing the opportunity to express their feelings and opinions towards the current issues relating to work/life balance in the accounting profession. The information collected will allow society to better understand the current notion regarding work/life balance issues. However, opinions change over time and upon writing the summary of the data or publication of the data, the information presented may not be current.

A number of assumptions have been made with regard to this survey and the data that was received. The researcher began with the validity of the instrument. Each survey was subjected to several reconstructions. In addition, the survey was handed to a group of test subjects to evaluate the understanding of the statements and questions, as well as the timing for completion of the survey. For immediate feedback, the researcher –

1. Found fellow classmates to act as respondents.
2. Gave them a “final” copy of the survey and were instructed to “please complete the survey as if you were an actual respondent. Feel free to ask questions as you complete any portions of the survey.” The researcher handed the survey over and sat quietly as the survey was completed. The survey given to the respondents was in draft form.
3. Questions raised during the testing of the survey, mostly requests for clarifications, were considered defective items. Modifications were made to items mentioned. The process was completed once more with additional “simulated respondents.”

The anticipated response for the surveys was 1,000 professionals and 250 students. However, limitations exist and these expectations were not met. To begin, the TSBPA only provides mailing addresses for its members, therefore invitations needed to be reconfigured from e‐mails to postcards. In a technology driven society, tangible mail has become primarily credit card offers and advertisements. As a result, postal mail has become a nuisance. Furthermore, accountants currently with a public firm have varied busy seasons, as a number of clients’ fiscal year ends during the fourth quarter or clients are required to submit quarterly filings.

As per the collegiate survey, those invited to participate were invited through e‐mail. As a current student at a public institution, the researcher’s inbox often includes a number of e‐mails from their respective department, college, the dean of students, university updates, and additional notifications or requests from university administrators. Thus, it has become easier to delete such e‐mails if the subject title does not seem important.

**Results**

Survey results for professional and collegiate responses are presented dependent upon differences between gender or age. When results are broken down by gender, there may have been a minimal to no difference in age, and vice versa. Therefore, the information is rendered based on the significant difference. Figures depicted within tables represent the actual number of responses received, unless indicated by a percentage (%) symbol or directly stated.
Professional Responses

Demographic Information

The researcher welcomed male and female respondents. One hundred thirty two professionals completed the questionnaire with 65.2% of the respondents being female and 34.8% male. Age plays a role in work-life balance, of those that responded approximately 10.6% were between 21 and 30 years old, 20.4% were between 31 and 40 years old, but the majority (68.9%) were older than 40 years old. In regards to ethnicity respondents best represented African American (5.3%), Hispanic (6.8%), and White, not of Hispanic origin (87.9%).

Figure 3: Professional Respondents’ Gender and Age

Over half of the respondents declared a Bachelor’s Degree (55.3%) as their level of education, with a Master’s Degree (42.4%) closely following and the remaining 2.3% hold a Doctorate Degree. With respect to the respondents’ metropolis, the choices given included Austin (40.2%), Dallas (18.2%), Houston (16.7%), San Antonio (23.5%), and Other, where
respondents were able to specify their metropolis if not given as an answer choice. Additional responses included New Braunfels and San Marcos, which are located between Austin and San Antonio.

When it came to marital status, the majority of the participants, 76.5%, listed themselves as married or in a living together relationship, whereas 14.4% are single and 9.1% are divorced. The participants’ responses about family status was somewhat even, as the data illustrated that 30.3% do not have children, 35.6% are parents of children 18 years old and younger, and 34.1% have grown children, 19 years old and above. Of those that participated 9.8% employ full or part-time childcare and 18.2% stated that either the spouse or the respondent provide the childcare necessary, however 72.0% stated that childcare is not utilized in their family.

**Figure 4: Participants’ Job Titles**

<table>
<thead>
<tr>
<th>Job Title</th>
<th>Number of responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountant</td>
<td>20</td>
</tr>
<tr>
<td>Manager</td>
<td>20</td>
</tr>
<tr>
<td>Controller/Assistant Controller</td>
<td>16</td>
</tr>
<tr>
<td>Senior/Supervisor</td>
<td>15</td>
</tr>
<tr>
<td>President/CEO/CFO</td>
<td>14</td>
</tr>
<tr>
<td>Director</td>
<td>10</td>
</tr>
<tr>
<td>Partner</td>
<td>9</td>
</tr>
<tr>
<td>Staff</td>
<td>8</td>
</tr>
<tr>
<td>Self-employed</td>
<td>6</td>
</tr>
<tr>
<td>Vice-President/Assistant Vice-President</td>
<td>4</td>
</tr>
<tr>
<td>Other</td>
<td>4</td>
</tr>
<tr>
<td>Professor</td>
<td>3</td>
</tr>
<tr>
<td>Administrator</td>
<td>3</td>
</tr>
</tbody>
</table>

Survey participants best represented the Finance/Accounting job function with 85.6%, while others selected Human Resources, Information Technology/MIS, Administration, Sales, Marketing, Engineering, and listed Law and Academia as Others. For the most part, respondents best described their employer’s status as Public (37.1%) or Industry (39.4%). Other choices included government, education, and other. Those who
selected the *other* option, indicated their employer as a private or non-profit organization, whereas others specified self-employment. Contributors were given the opportunity to specify their job title. Responses varied from Chief Executive Officer to Professor to Shareholder. Figure 4, on the previous page, lists the job titles as by respective categories with amount of responses that pertained to each. The survey responses detailed that 74.2% of respondents have worked in their profession for 10 years or more, yet the amount of time with their current organization varies with 22.0% between 1 and 2 years, 23.5% between 3 and 5 years, and 31.8% having worked for their employer for 10 years or more.

**Leave Arrangements**

The majority of the respondents, 83.6%, agreed that career leave, the allowing of employees to take time off to care for and support a sick family or household member, was important or very important. Women respondents designated the opportunity for careers leave as an important with 88.2%, whereas 74.4% of male respondents designated such importance. Additionally, 75.0% of participants responded in agreement that the opportunity to leave if care arrangements for children or other dependents change in a moment’s notice is very important. The majority who declared this important were female as leave arrangements are considered imperative within the gender; moreover, the responses between genders were 78.8% for females and 67.4% for males. This is statistically significant and may portray gender specific perspectives and follow the stereotypical responsibilities between genders. Figure 5, below, shows the responses broken by gender. Total responses averaged 85 for females and averaged 43.25 for males, as the data shows that some of the questions were skipped by this subset.
With regards to study and training leave, 50.8% felt it was important or very important; however, 28.9% remained neutral. Of the respondents 30 years or younger who felt that study and training leave are important 69.2% perceive this to be of great importance, whereas approximately half of each of the other age groups carry the same perception.

When participants were asked to consider the importance of career breaks, the responses included neutrality of 38.3% and, overall, 41.4% of individuals either replied with unimportant or very unimportant. In regards to the age groups and their responses, each of the three breakdowns replied is a similar fashion, one of unimportance ranging between 38.5% and 43.0%, for 30 years or younger through 40 years or older, respectively. Taken as a whole, 87.6% of respondents felt that bereavement leave, a minimum of two days after a family member’s death, is either important or very important. Most of the respondents, 65.1%, agreed that the pooling of leave entitlements, ability to pool all of the employees leave entitlements, i.e., sick leave, career leave, etc, thus giving employees a larger number of days if they need it for personal reasons, was either important or very important. A resounding 92.3% of the 30 years or younger respondents agreed that pooling of leave is important.
Pregnancy and Parenting Policies

On the whole, survey respondents agreed that maternity leave is important or very important. Paternity and adoption leave followed close behind when considering importance within the lives of families. With respect to paid parenting leaves, participants replied with the following responses, as shown in Figure 6 –

**Figure 6: Paid Leave**

<table>
<thead>
<tr>
<th></th>
<th>Important/Very Important</th>
<th>Neutral</th>
<th>Unimportant/Very Unimportant</th>
<th>Unable to Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paid maternity leave</td>
<td>64.3%</td>
<td>15.1%</td>
<td>13.5%</td>
<td>7.1%</td>
</tr>
<tr>
<td>Paid paternity leave</td>
<td>40.5%</td>
<td>31.7%</td>
<td>20.6%</td>
<td>7.1%</td>
</tr>
<tr>
<td>Paid adoption leave</td>
<td>49.2%</td>
<td>25.0%</td>
<td>20.2%</td>
<td>5.6%</td>
</tr>
</tbody>
</table>

Respondents between the ages of 31 and 40 rate paid leave for maternity (88.0%), paternity (65.4%), and adoption (65.4%) as important. Furthermore, respondents highly value the opportunity to return to the same job after maternity/paternity leave and adoption leave as 73.2% rated this as important or very important. Participants also perceive a staggered return to work after pregnancy, a temporary reduction of work hours when they return, as important or very important with an overall response of 67.0%. One hundred percent of the respondents 30 years old or younger view the opportunity to return to the same job or a staggered return with great importance. Respondents were asked to note their perception with regard to breastfeeding rooms and lactation breaks. Responses favored these benefits as 36.5% and 39.4%, respectively, identify their perception as important or very important. Data shows that respondents between the ages of 31 and 40 years old find lactation breaks and rooms beneficial to employees who are new mothers, as 69.3% and 73.1%, respectively, selected the important or very important choice. Conversely, respondents also remain neutral to the idea of breastfeeding rooms (31.7%) or lactation breaks at work (33.9%).
Flexible Work Arrangements

Participants were given a number of statements regarding flexible work arrangement possibilities. About 73.6% of participants list telecommuting, where an employee can work from home or a location outside the employer’s office, as important or very important. However, it is the 30 years old and younger age group that perceives this option with great importance, as 92.3% of respondents in this age group selected this option. Moreover, 76.4% of the participants rank the opportunity to negotiate part-time or full-time work with great importance. Of these responses, 86.8% of females and 88.5% of respondents between 31 and 40 years old, find schedule negotiating valuable. Additionally, 81.6% of the responses declared a staggered start and finish times, where the employee is allowed to choose their own start and finish times as long as required hours are met, as important or very important. From this, 92.3% of respondents 30 years or younger find self-rostering, picking one’s own schedule as long as agreed upon work hours is achieved, accommodating. Lastly, gradual retirement, where the employee may reduce their number of hours over a period of time prior to retirement, was ranked as important as with 36.8%.

Figure 7 depicts that number of responses for questions related to this topic. Response counts averaged 13 for ages 30 and younger, 25.86 for ages 31 through 40, and 85.56 for ages 41 and older.

Figure 7: Flexible Work Arrangements

<table>
<thead>
<tr>
<th>Flexible Work Arrangement</th>
<th>&lt;30</th>
<th>31-40</th>
<th>&gt;41</th>
<th>&lt;30</th>
<th>31-40</th>
<th>&gt;41</th>
<th>&lt;30</th>
<th>31-40</th>
<th>&gt;41</th>
</tr>
</thead>
<tbody>
<tr>
<td>Job sharing</td>
<td>1</td>
<td>12</td>
<td>33</td>
<td>7</td>
<td>8</td>
<td>26</td>
<td>5</td>
<td>5</td>
<td>23</td>
</tr>
<tr>
<td>Telecommuting</td>
<td>12</td>
<td>20</td>
<td>60</td>
<td>1</td>
<td>5</td>
<td>17</td>
<td>0</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>Cap on overtime</td>
<td>7</td>
<td>10</td>
<td>38</td>
<td>3</td>
<td>11</td>
<td>22</td>
<td>2</td>
<td>5</td>
<td>23</td>
</tr>
<tr>
<td>Negotiate part-time work for full-time employees</td>
<td>8</td>
<td>23</td>
<td>63</td>
<td>5</td>
<td>2</td>
<td>13</td>
<td>0</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Time off in lieu of rostered</td>
<td>7</td>
<td>17</td>
<td>60</td>
<td>3</td>
<td>7</td>
<td>14</td>
<td>2</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>Self-rostering and/or staggered times</td>
<td>12</td>
<td>21</td>
<td>69</td>
<td>1</td>
<td>4</td>
<td>8</td>
<td>0</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>Gradual retirement</td>
<td>5</td>
<td>15</td>
<td>50</td>
<td>6</td>
<td>7</td>
<td>27</td>
<td>2</td>
<td>4</td>
<td>6</td>
</tr>
</tbody>
</table>

24
**Additional Work Provisions**

When contributors were asked to consider additional work provisions, 77.6% stated that access to a telephone for personal use, which would allow employees to contact family members if needed, is either important or very important. A large amount of respondents within the 31 and 40 years old age group, 84.6%, find easy access to the telephone a necessity. Others affirmed that health programs (50.4%) and exercise facilities (44.8%) are of great importance, but (34.4%) remained neutral for the latter. Over half of the participants (54.4%) agreed on the importance of relocation assistance when an employee is requested to move for work purposes, as well as to help the family adapt to the new environment.

**Formality of Policies**

Participants were asked to respond to questions based on their current employer. Fifty-two percent of the respondents’ employers did not have written copies of their work-life balance policies, whereas 60.2% had not been given or had not seen a copy of the organization’s work-life policies. When asked about the application of work-life balance policies among all levels of management, a resounding 46.2% disagreed that such policies were not applied in the same manner. However, responses indicated that 52.1% of current employers offer male and females the same level of access to the work-life policies and 46.3% treat part-time and full-time employees similarly. An overwhelming 71.9% disagreed that their organization’s management frowns on employees taking leave for family related matters. In addition, 63.6% disagreed that co-workers resent those who take time off for family reasons. The responses revealed that 54.5% of participants believe that it is made difficult, in practice, to use the work-life policies offered by the employer.
Open-Ended Questions

Respondents were asked what they would rate as most important about working for an employer. Below are the major categories with comments given by participants.

**Flexibility/Telecommuting:** The largest number of respondents with 36 comments noted the importance for flexibility, or alternative work schedules. Flexible schedules are requested as the employees may need to pick up children, attend school functions, or run errands. Additionally, participants are interested in varied start and end times, as long as hours are met. Telecommuting is paired with flexibility, where mentioned, as many would enjoy the opportunity to work from home or a remote location, when possible.

**Employee Recognition:** With 23 comments regarding sense of appreciation, respect, and recognition, respondents asked that upper management note hard work and contributions to the organization. Mutual respect between management and employees, as well as between co-workers is also requested. Participants state that feeling valued by the employer and the team is of great importance.

**Compensation/Benefits:** 22 comments noted the importance of adjusted pay according to amount and type of work being completed, thus reasonable pay for reasonable work. Compensation included benefits and non-salary items, i.e. medical, retirement, and education cost reimbursement.

**Work Environment:** Respondents affirm the importance of a challenging work environment, the need for one to enjoy what one does and the people with whom one works. A great work environment is detailed as one that fosters autonomy and loyalty, as well as allowing the employees a sense of ownership. One response explains that it is easier to work the long hours if the environment is fun and exciting. (20 comments)
Organizational Support/Management’s Tone: With regards to the “tone,” 17 comments, note the necessity of work expectations being in sync with management, thus carrying down the ethical culture of the organization. Responses emphasize the need for employers to understand the value of family and the employees’ family situation and accommodate for family needs.

Other major themes within the responses included 8 comments pertaining to job opportunities/advancement, job security/stability with six comments, work-life balance which had four comments, fairness/consistency (four comments), including the need for management to remain constant at every level with respect to employee treatment. Three comments emphasized the need for training and continuing education noting the need for understanding one’s job and sufficient training. Job satisfaction had two comments and Hiring Practice/Workload with two comments as respondents stated that the employer’s commitment to hiring the best people and management of work load as a necessity. Growth/Skill Development was mentioned two times as respondents would like the opportunity to gain personal and leadership skills. Two responses declared a No Comment as both stated that they were the employer and employee. Two comments could not be placed in a major category; these pertained to the importance of Independence (one comment) and Feedback (one comment) from the employer.

Additionally, participants were asked what they would do as president of an organization/firm, to ensure employee retention. Below are the major themes the respondents would focus on in order to preserve their employees.

Flexibility: By far, respondents noted, with 31 comments, flexibility would assist with retention. Participants stated that they would allow their employees to determine their own work schedule by allowing flex-time. Additional responses emphasize the necessity of condoning flexibility beginning with top management and flowing through immediate
supervisors, therefore allowing the employees to participate in decisions about their own schedules with the employer’s support.

**Compensation/Benefits:** One comment out of the 26 encouraged the use of cost-effective benefits. The installation of free soft drink machines, the subsidization of gym memberships, and free flu-shots is low cost and different from the standard benefits employers primarily focus on. These are recurring benefits that employees tend to be conscious of and consider important.

**Communication:** An overwhelming 25 comments detailed the importance of communication within an organization. Respondents would maintain an open door policy, foster an honest environment, and ensure that responsibilities are clearly defined. Another respondent would implement 360 reviews as part of an annual performance evaluation, while others would communicate with employees on a daily basis to listen about their concerns.

**Employee Recognition/Fairness:** Out of the 17 comments about this theme, one states the importance of treating employees as human beings and respecting them as individuals. While another added that one should not ask employees to do anything one would not do. Other responses included the need of recognizing the importance of the employees’ job and showing appreciation as needed.

**Work Environment:** Ten comments emphasized the importance of developing a team culture where organizations create an atmosphere where people enjoy coming to work each day. An atmosphere that is fun, relaxed, and safe would promote retention and benefit the organization and the employee.

Other major themes included **work-life balance**, with seven comments, as respondents would maintain current policies, instill the mentality that achieving the balance is both the responsibility of the organization and the employee, and couple the
policies with clear expectations of performance. Six comments cited hiring practice/workload that mention tapping into the market of parents who want to work part-time and minimize the amount of work taken home; management’s tone/consistency with five comments that promote management transparency and the preservation of a positive attitude. Five comments pertained to training/mentoring, four comments concerned job security/stability, and client intake was mentioned twice.

Lastly, contributors were given the opportunity to submit additional comments. Submissions included personal reflections based on the respondents’ experience with employers encouraging work-life balance and others who have suffered without such policies. Other offered words of encouragement, while a handful presented constructive criticism. One response that stood out from the many is a response that describes the similarity between Generation X and the Baby Boomers. A large number of professionals currently entering the work force were raised by their grandparents, thus instilling the importance of a family life, as their parents were work driven. Another suggests that the survey be completely discarded and re-done. The reason is validated as the participant goes on to explain how work-life balance is not a one-size-fits-all policy. Benefits that accommodate one employee will not necessarily accommodate their colleagues.
Collegiate Responses

Demographic Information

As with the professional survey, the researcher welcomed male and female respondents from the collegiate level as well. Per this survey, 84 participants completed the questionnaire with 67.9% of the respondents being female and 32.1% male. Of those that responded, the majority fell within the 25 years or younger bracket with 65.5% of the participants. The remaining 34.5% were 30 years old or older. When it came to ethnicity, respondents best described themselves as White, not of Hispanic origin (71.4%), Hispanic (15.3%), and the remaining selecting Asian, African American and the Other option, where one participant described themselves as Middle Eastern and another as both White and Hispanic.

Figure 8: Collegiate Respondents, Gender and Classification

Overall, 79.8% of the respondents represented the upperclassmen division of students, thus acknowledging their classification as either a junior, senior, or graduate student. When participants were asked about the intended level of education they wish to
pursue, an overwhelming 82.1% declared a Master’s Degree, with a Bachelor’s Degree (16.7%) closely following and the remaining 1.2% intend to acquire a Doctorate Degree. In pursuance to this information, 92.9% anticipate to sit for the Certified Public Accountant Exam. With respect to the respondents’ intended metropolis, Austin took the reins with 56.0%, Houston with 21.4%, and other choices included Dallas (8.3%), San Antonio (7.1%), and Other, where respondents specified New York and Corpus Christi, Texas as a possible job location.

The majority of the participants declared their marital status as single (67.9%), with 29.8% listing themselves as married or in a living together relationship and the remaining 2.4% are divorced. Per the data, the participants’ responses about family status noted 83.3% as having no children, and the others having children ages 18 years old and younger. As a result, 88.1% responded with the Not Applicable choice when asked about type childcare utilized and the other portion employing part-time, full-time, and spousal childcare.

**Figure 9: Collegiate Respondents Future Employment**

<table>
<thead>
<tr>
<th>Job Type</th>
<th>Female</th>
<th>Male</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Education</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Government</td>
<td>7</td>
<td>2</td>
</tr>
<tr>
<td>Industry</td>
<td>13</td>
<td>5</td>
</tr>
<tr>
<td>Public</td>
<td>36</td>
<td>16</td>
</tr>
</tbody>
</table>

Close to 55% of the collegiate participants stated that they are currently employed. Job titles varied from on-campus student worker to lifeguard to assistant budget director.
Respondents best described their intended employer’s status as Public (61.9%) or Industry (21.4%), with government and education following with 10.7% and 1.2%, respectively.

Those who selected the other option, indicated their intended employer as a transition from public to industry or self-employment.

**Leave Arrangements**

With regard to career leave the majority of the respondents, 86.6%, agreed that the availability of this option was important or very important; of those, 71.8% were female.

Moreover, 82.9% of participants agreed that the opportunity to leave for family emergencies is important or very important. Once more, the majority who affirmed the importance were female, 87.5% of the gender agreeing. When asked to rate leave for study and training, 74.4% felt it was important or very important. When participants considered the importance of career breaks, the responses illustrated that the majority of college students remain neutral, 42.7%, to this option. Women seemed to maintain the neutrality with regard to career breaks, whereas men view such arrangement as important or very important. Overall, 93.9% of respondents felt that bereavement leave is either important or very important. Seventy-eight percent of respondents agreed that the pooling of leave entitlements was either important or very important. Responses averaged 55.875 for females and 26.25 for males, whereas specifics are shown below.

*Figure 10: Leave Arrangement Responses*
Taken as a whole, survey respondents agreed that maternity leave (75.6%) is important or very important, with paternity leave (63.6%) following close behind, yet adoption leave just barely tilted over the majority mark with 54.5% claiming importance and 36.4% stating neutrality. When considering gender, women seen to follow the overall pattern of holding paid leave with great importance. The males follow a somewhat similar rhythm, but lead into neutrality when it comes to paid adoption leave, with 54.2% believing in this manner. In similar fashion, respondents note the significance of the opportunity to return to the same job after parental leave 88.5% rated this as important or very important.

**Figure 11: Pregnancy and Parenting Policies Responses**
Moreover, participants recognize that the implementation of a staggered return to work after pregnancy is of great importance with an overall response of 67.9%. The statement pertaining to breastfeeding rooms and lactation breaks brought about neutrality as the 41.0% and 46.2%, respective response rate, somewhat tilted towards the majority side. The overall data also represents the gender specific responses, as women and men both denote their neutrality with respect to breastfeeding and its accommodations. Responses averaged 53.83 for females and 24 for males.

**Flexible Work Arrangements**

When given a number of statements regarding flexible work arrangement possibilities, 39.7% list job sharing as a neutral choice, but 80.8% of participants consider a telecommuting option as important or very important. Females tend to lean more towards telecommuting as 85.2% of the female respondents view this arrangement with great importance. Furthermore, 82.1% of the respondents rank the opportunity to negotiate part-time or full-time work with great importance. Whereas, 70.5% of responses acknowledged that staggered start and finish times, are important or very important for employees. Males
remain consistent when it comes to negotiating work schedules and staggered work arrangements, as 70.8% and 75.0%, view both of these opportunities as important. From the college students’ perspective, 48.1% rate a gradual retirement with high regard. Responses averaged 54.43 for females and 24 for males.

**Figure 12: Flexible Work Arrangements**

<table>
<thead>
<tr>
<th>Additional Work Provisions</th>
<th>Very Important/Important</th>
<th>Neutral</th>
<th>Very Unimportant/Unimportant</th>
<th>Unable to Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Female</td>
<td>Male</td>
<td>Female</td>
<td>Male</td>
</tr>
<tr>
<td>Job sharing</td>
<td>14</td>
<td>5</td>
<td>22</td>
<td>9</td>
</tr>
<tr>
<td>Telecommuting</td>
<td>46</td>
<td>17</td>
<td>7</td>
<td>4</td>
</tr>
<tr>
<td>Cap on overtime</td>
<td>22</td>
<td>9</td>
<td>20</td>
<td>6</td>
</tr>
<tr>
<td>Negotiate part-time work for full-time employees</td>
<td>47</td>
<td>17</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td>Time off in lieu, rostered</td>
<td>27</td>
<td>13</td>
<td>23</td>
<td>4</td>
</tr>
<tr>
<td>Self-rostering and/or staggered times</td>
<td>37</td>
<td>18</td>
<td>17</td>
<td>1</td>
</tr>
<tr>
<td>Gradual retirement</td>
<td>25</td>
<td>12</td>
<td>22</td>
<td>7</td>
</tr>
</tbody>
</table>

**Formality of Policies**

Participants were not given clear indication as to what to base their responses for question 18, therefore, the data gathered from the collegiate survey will not be explained in further detail. Participants should have been instructed to base their perspectives on their
current employer. This detail was left out and thus the responses are viewed as non-reliable.

**Open-Ended Questions**

Respondents were asked to state what is most important about working for an employer. Below are the major categories with comments given by the participants.

**Flexibility:** With 14 comments, respondents noted the importance for flexibility and alternative work schedules to meet family needs. Flexible schedules are requested to allow the employees time for educational activities.

**Organizational Support/Management’s Tone:** Understandability from management was the comment most reiterated. Respondents stated that there are work and family commitments. In addition, the need for one’s employer to care about the employee’s success was mentioned. (10 comments)

**Employee Recognition/Equality:** Within the eight comments regarding sense of appreciation, respect, and recognition, respondents ask that upper management not talk down to employees when faced with a wrongdoing. The employer is asked to remain fair and act with character and integrity.

**Compensation/Benefits:** (7 comments) Of the 7 comments, the majority of the participants noted the importance of pay in accordance to work being completed on the job, therefore no work is taken home; employees are not given preference for arriving early, or leaving late. For those that listed benefits detailed that such includes medical, dental, and 401(k). In addition, reward for a job well done should be made through pay increases according to survey respondents.

**Work Environment:** Five comments affirmed the importance of a comfortable work environment. The employee should not feel intimidated and maintain a good
relationship with the employer and colleagues. One respondent stated that a relaxed environment is necessary to allow one to excel at their greatest potential.

Other major themes within the responses included four comments pertaining to growth/career development, job opportunities/advancement with two comments, work-life balance with two comments, and communication, which also had two comments. The following had 1 comment – childcare, need to be focused, and independence. Two other responses did not fall into a particular category, nor could the meaning be identified.

Additionally, participants were asked what they would do as president of an organization/firm, to ensure employee retention. Below are the major themes the respondents would focus on in order to preserve their employees.

Flexibility/Telecommute: By far, respondents noted, with 19 comments that flexibility would assist with retention. Working at home with confidence that the employee will not be punished for needing to stay home with a sick child is given as an example. Another possibility is the implementation of half-day Fridays as long as deadlines are being met.

Compensation/Benefits: 11 comments encouraged the execution of good incentives. Thus, the employer would keep benefits in line with the employee's changing needs. Benefit packages would be wide in scope and allow for immediate admission to new hires.

Communication: One respondent stated the need for effective communication with an employee so as to be aware of difficulties, concerns, or changes that have occurred, whether personal or professional. Listening to the employee is also noted as beneficial because one should be given the benefit of the doubt. Employers are encouraged to
maintain an open door policy to give employees comfort to talk with upper level management. (10 comments)

**Employee Recognition/Fairness:** Appreciation, equality, and respect are overwhelming throughout the nine comments within this theme. One response stated that an employer should take the time to notice employees and try to be part of the organization, as opposed to running it. All hands down, employees ask to be noticed and commended on a job well done, rather than being reprimanded for the wrong. Maintaining fairness among employees also resounds in the responses.

Other major themes included **work-life balance**, with two comments, as respondents would implement proper policies and health programs at a discounted rate. Each, **work environment, management’s tone, childcare, and no comment** were mentioned twice; whereas, the organizations’ **hiring practices, training, and employee ownership** was commented on once.

Within the additional comments sections, one response stood out. The participant suggested that organizations promote a symbiotic relationship among the employee’s professional and personal life. In doing so, companies would allow personal time during the slow periods to a certain extent. Also mentioned is the use of telecommuting, allowing salaried individuals to stay home and tend to personal matters while maintaining the company’s productivity.

**Discussion**

From the data gathered, the researcher can conclude that an overwhelming amount of employees are interested in flexible work arrangements, the ability for the employer to maintain a sense of equality within the team, as well as a need for fair balance between employee recognition and constructive criticism.
The data further suggests that current professionals and students planning for a career in accounting have similar views. A large percentage of the respondents indicated that having the ability to leave when an emergency or family situation should occur is highly important. However, as college students plan to earn a Master’s Degree, therefore anticipate sitting for the certified public accountants exam, the allowance of study leave is essential for preparation. When it came to pooling leave entitlements, both subsets agreed that in doing so would allow the employee a greater amount of days to tend to family needs when necessary.

When questioned about parenting policies, a larger percentage of professionals noted the importance of lactation breaks and breastfeeding rooms, whereas the collegiate responses remained neutral to the idea. Collegiate responses from males detailed that the majority of the neutral perspectives stemmed from this population. Professionals also tend to be more accepting of paid adoption leave, as this maintained consistency among the other paid leaves that were referenced within the survey, maternity and paternity. Professionals may be more inclined to favorably view such opportunities as they have experienced or observed a parent’s needs when tending to their families. One concern that lurks in the minds of females is the ability to return to their job after maternity leave. When observed further, professional females and respondents within the ages of 31 and 40 years old listed this opportunity as important, whereas both male and female college students favored this prospect. At the moment females in the work force and future graduates carry the same concern – job security. Both subsets want to ensure that they are employed and can provide for themselves, as well as their immediate family, as the outlook for the American economy constantly changes.

Flexibility was a resounding response heard from professionals and college students. Many respondents stated that telecommuting would be a great arrangement. The
males and females within the professional subset agreed on the importance of remote locations, yet in the collegiate subset females favored this resolution more than the males. Telecommuting offers a change of environment, the ability to work independently, and work at home when needed. The latter is often seen as a negative outcome within the profession, as many usually want to leave work at the office and take in family time at home. However, those who are parents understand the need to stay home when a child is sick or the childcare situation changes without notice. Graduates entering the workforce are looking for more freedom and ownership of their time. Therefore, a large percentage of respondents within the collegiate subset prefer to negotiate staggered start and finish times, so as to better accommodate one's work and personal life. This arrangement is often beneficial to the employer as well as the employee, as the employee may have to take into consideration traffic, distance from home to office, and family, hence if both arrive at an agreement, the employer can expect the employee to work efficiently and effectively throughout the day.

Within the professional realm the explanation of office etiquette begins with limiting one’s use of their personal cell phone. Yet, with the recent change of events and concerns for security within our nation, parents and children have come to rely heavily on their phone for communicating with each other, primarily after school or work. A greater percentage of female college students and professionals within the 31 and 40 years old range ranked telephone for personal use as very important. Other provisions noted in the survey include personal need opportunities and parental support programs. When the data was analyzed, the researcher noticed that a great amount of respondents within both subsets would prefer to keep their work and personal life as separate as possible, thus ranking the provisions as unimportant. Nonetheless, both current and future professionals
would like to take advantage of the health programs and subsidized gym memberships if offered by their organization.

Results show that employees from varied aspects maintain similar perspectives as they want understanding from management when it comes to family needs, recognition and incentives for work they do, and the ability to communicate in a friendly and comfortable work environment. Additionally, employees are more prone to choose an employer that remains fair through all aspects of the organization’s actions and offers numerous opportunities, whether they are job advancements or an outstanding benefits package. One respondent indicated that their “company offers a generous benefits package and outstanding work/life balance policies. As a result, [they] are not suffering from a shortage of applicants and retention is high.”

Within the additional comments section of the survey respondents were not hesitant to reply with limitations that the survey held. Such limitations are listed in Figure 13.

**Figure 13: Survey Limitations**

**Survey Respondents – Additional Comments**

1. Question 15 is unclear whether leaves would be paid or unpaid.
2. Academia is difficult to fit into your questions.
3. This survey is biased towards workers with children.
4. All the leave is related to pregnancy and children. Sometimes single people need time off.
5. This survey has too many questions.

Such limitations should be taken into consideration for future research. The researcher may choose to analyze the perspective of a certain population, compare single professionals and married professionals, or simply focus on a specific portion of the current survey.
Conclusion

As an adult, one learns to accept sacrifice in personal life to achieve success professionally. However, work/life balance programs have proven beneficial for employers as productivity and loyalty have increased. As Generation ME (Gens X and Y) enters the workforce and focuses on a balanced lifestyle, such programs will only improve in nature and enhance an employee’s perspective of their employer. Work/life balance programs are here to stay. The issue of enhancing one’s life has transitioned from a female issue to an issue that affects professionals who are single or married and parents or non-parents.

As in the 1980’s, many female accountants are leaving public accounting for a career in industry, as the hours and travel are more accommodating and conducive to raising a family (Reid, Acken, & Jancura, 1987). Hence, large firms are offering initiatives and programs such as flex-time, part-time work, and day care for their employees. Women do not consider work to be more important than family, but offering the ability to structure their career around family time benefits both the firm and employee. A flexible schedule has also been proven to promote ethical conduct on the job, according to Sharon Allen, Chairman of the Board for Deloitte & Touche (T + D, 2007).

Jennie Palen, the first female to be appointed principal in a leading accounting firm, noted, "It is a difficult career, full of hard work, hard thinking, and heavy responsibilities; and its rewards are only for those who enjoy meeting the challenge." Her statement, although expressed in the 1930s, holds true to all those currently practicing within the profession. The current challenge for firms is to offer all employees a well balanced lifestyle, not only health-wise, but career wise.
References


Appendices
Appendix A

Institutional Review Board Application
Certificate of Approval

Institutional Review Board Application

Certificate of Approval

Applicant: Roxanne Moralez
Application Number: 2008Y9387
Project Title: Work/Life Balance: A Juggling Act
Date of Approval: 08/18/08
Expiration Date: 08/18/09

[Signatures]
Assistant Vice President for Research and Federal Relations
Chair, Institutional Review Board
Appendix B
E-Mail Invitations to College Students
Initial Invitation

Moralez, Roxanne

From: macy-students-bounces@groups.txstate.edu on behalf of Hernandez, Angela M
[angela.hernandez@txstate.edu]

Sent: Wednesday, October 08, 2008 2:34 PM
To: acct-undergrads@groups.txstate.edu; Macy-students@groups.txstate.edu

Subject: [Acct-grades] Research Study Help
Attachments: ATT0001.txt

Dear Accounting Major,

My name is Roxanne Moralez and I am currently a graduate student in the Department of Accounting at Texas State University San Marcos. I am conducting a study of the perspective of work/life balance in the accounting profession. The objective of this research project is to attempt to understand the beliefs held by high school students, college students, and professionals in regards to work/life balance.

I am asking that you take a few minutes to invite and encourage your accounting students to participate in this study. Without the help of people like you, research on work/life balance could not be conducted. Their participation is voluntary and there is no penalty if they choose not to participate. The questionnaire can be found at http://www.txstate.edu/honors/worklifesurvey.html - undergraduate and graduate students are welcomed. Responses will not be identified with the participant, nor will anyone be able to determine the participant’s employer. Nothing said on the questionnaire will in any way influence the participant’s present or future employment. The survey will be available until November 15, 2008.

Through your participation, I eventually hope to understand how best to satisfy the needs of organizations and the needs of employees in respect to implementation of work/life balance incentives.

If you have any questions or concerns about completing the questionnaire or about participating in this study, please feel free to contact Roxanne Moralez at (512) 245-4781 or at rm13293@txstate.edu or Dr. Roselyn Morris at (512) 245-2596 or at rm132@txstate.edu.

If the participant should have any questions about their rights as a research subject, please contact Dr. Jon Lasser, IRB chair of the Texas State University-IRB at (512) 245-3413 or email at laisser@txstate.edu. This study (IRB #2008Y3387) was approved by the IRB on August 18, 2008.

Thank you,

Roxanne Moralez
Graduate Student
Department of Accounting
Texas State University San Marcos

Roselyn E. Morris, PhD, CPA
Chair, Department of Accounting
McCoy College of Business
Texas State University-San Marcos
601 University Drive, MC 4021
San Marcos, Texas 78666-4021
phone: 512.245.3366
fax: 512.245.2973
email: morris@txstate.edu
Accounting Majors!

A few weeks ago you were invited to participate in an online survey on work/life balance.

Your participation is greatly appreciated! Please take the time, if you have not done so, to complete the survey.

The objective of this research project is to attempt to understand the beliefs held by high school students, college students, and professionals in regards to work/life balance.

Without the help of people like you, research on work/life balance could not be conducted. Your participation is voluntary and there is no penalty if you choose not to participate. The questionnaire can be found at [http://www.txstate.edu/honors/worklifesurvey.html](http://www.txstate.edu/honors/worklifesurvey.html) – undergraduate and graduate students are welcomed. Responses will not be identified with the participant, nor will anyone be able to determine the participant’s employer. Nothing said on the questionnaire will in any way influence the participant’s present or future employment. **The survey will close November 15, 2008.**

If you have any questions or concerns about completing the questionnaire or about participating in this study, please feel free to contact Roxanne Moralez at (956) 342-4781 or at rm1293@txstate.edu or Dr. Roselyn Morris at (512) 245-2566 or at rm13@txstate.edu.

If the participant should have any questions about their rights as a research subject, please contact Dr. Jen Lasser, IRB chair of the Texas State University-IRB at (512) 245-3413 or email at lasser@txstate.edu. This study (IRB #2008Y99387) was approved by the IRB on August 18, 2008.

Thank you,

Roxanne Moralez
Graduate Student
Department of Accounting
Texas State University-San Marcos
Appendix C

Postcard Invitations to Professionals
Initial Invitation

Work/Life Balance: A Juggling Act

You are invited to participate in a survey.

Objective:
To understand how to satisfy the needs of employees through implementation of work/life balance incentives.

Participation is voluntary and there is no consequence if you do not participate.

The questionnaire can be found at: www.txstate.edu/honors/worklifesurvey.html

Questions about the survey may be submitted to:
Roxanne Morales at (956) 342-4781/rm1293@txstate.edu
or
Dr. Roselyn Morris at (512) 245-2566/rm13@txstate.edu

Questions about your rights as a participant may be submitted to:
Dr. Jon Lasser, IRB chair of the Texas State University-IRB
at (512) 245-3413 or lasser@txstate.edu

None of your answers will in any way influence your present or future employment with your company.

This study (IRB #2008Y9387) was approved by the IRB on August 18, 2008.
Work/Life Balance: A Juggling Act

Reminder:
Please complete survey.

A few weeks ago you were sent an invitation to participate in a survey on Work/Life Balance. Your opinion is important to the research. If you have not had a chance to complete, please do so before November 15, 2008.

The questionnaire can be found at: www.txstate.edu/honors/worklifesurvey.html

If you have already the survey, thank you for your time and participation.

Questions about the survey may be submitted to:
Roxanne Morales at (956) 342-4781/rm1293@txstate.edu or Dr. Roselyn Morris at (512) 245-2566/rm13@txstate.edu

Questions about your rights as a research participant may be submitted to:
Dr. Jon Lasser, IRB chair of the Texas State University-IRB at (512) 245-3413 or lasser@txstate.edu

None of your answers will in any way influence your present or future employment with your company.

This study (IRB #2003Y9587) was approved by the IRB on August 18, 2008.
Appendix D
Welcome Page Hosted By University Honors Program

Work/Life Balance Survey

Dear Respondent,

I am a student in the Department of Accounting at Texas State University-San Marcos and I am conducting a study of the perspective of work/life balance in the accounting profession. The objective of this research project is to attempt to understand the beliefs held by high school students, college students, and professionals in regards to work/life balance. Through your participation, I eventually hope to understand how best to satisfy the needs of organizations and the needs of employees in respect to implementation of work/life balance incentives.

Stated below is the link that will direct you to a web-based questionnaire that asks a variety of questions about your opinions towards work/life balance. I am asking you to take a few minutes and participate in this study, if you choose to do so, complete the questionnaire and click the submit button.

If you choose to participate, do not type your name in any location of the questionnaire. I do not need to know who you are and no one will know that you participated in this study. Your responses will not be identified with you personally, nor will anyone be able to determine which company you work for. Nothing you say on the questionnaire will in any way influence your present or future employment with your company.

I hope you will take a few minutes to complete this questionnaire. Without the help of people like you, research on work/life balance could not be conducted. Your participation is voluntary and there is no penalty if you do not participate.

If you have any questions or concerns about completing the questionnaire or about participating in this study, you may contact Roxanne Moran at (956) 342-4781 or at rm1293@txstate.edu or Dr. Roslyn Morris at (512) 245-2566 or at rm13@txstate.edu.

If you have any questions about your rights as a research subject, you may contact Dr. Jon Lasser, IRB chair of the Texas State University-IRB at (512) 245-3413 or email at lasser@txstate.edu. This study (IRB #08FY9387) was approved by the IRB on 08/18/2008.

Sincerely,

Roxanne Moran

Roxanne Moran
Graduate Student
Department of Accounting
Texas State University-San Marcos

Please choose the link that best matches your status — professional or college student.

Professional — Work/Life Balance Survey

College — Work/Life Balance Survey

http://www.txstate.edu/honors/worklifesurvey
Appendix E

Professional Work/Life Balance: A Juggling Act

Consent Form

You are being invited to participate in a research study about work/life balance issues in the accounting profession. This study is being conducted by Roxanne Moralez and Dr. Roselyn Morris, from the Department of Accounting at Texas State University-San Marcos. The study is being conducted as part of an undergraduate independent study project, as well as an honors thesis. Questions regarding the study can be referred to Roxanne Moralez at (956) 342-4781 or by email at roxanne.moralez@gmail.com, or Dr. Roselyn Morris at (512) 245-2566 or by email at rm13@txstate.edu.

You were selected as a possible participant in this study because you currently hold a Certified Public Accountant License within the state of Texas and reside within one of four metropolises—Austin, Dallas, Houston, or San Antonio.

There are no known risks if you decide to participate in this research study. There are no costs to you for participating in the study. The information you provide will be used to understand the overall perspective that current accounting professionals maintain in regards to work/life balance and which characteristics are most important. The questionnaire will take about 30 to 45 minutes to complete demographic questions, about 60 survey questions, two short answer items, and the opportunity to provide additional comments. The information collected may not benefit you directly, but the information learned in this study should provide more general benefits. Physical risks do not exist. Whereas psychological risks (if any) are minimal, as you may gain a better understanding of your feelings in respect to work/life balance and the aspects in which you need to evaluate your current employers, as well as potential employers.

This survey is anonymous. You will not be asked for your name on the survey, nor the company for which you work for. This is a web-based survey and absolute anonymity cannot be guaranteed over the Internet; however Internet Protocol (IP) addresses will not be collected. There will be no identifiable marks and no one will be able to identify you or your answers, and no one will know whether or not you participated in the study. Individuals from the Institutional Review Board may inspect these records. Date will be used in the completion of an honors thesis and may be published.

Your participation in this study is voluntary. By completing and submitting your answers at the conclusion of the survey, you are voluntarily agreeing to participate. You are free to decline to answer any particular question that you do not wish to answer. You may withdraw from the study at any time. It is also important that you know that being part of this study or deciding not to will have no impact on your current employment status. A summary of the findings will be provided to participants upon completion of the study, if requested.

Below is a sample question.
9. Unpaid maternity/paternity and adoption leave

The following are the choices:
Very Important
Important
Neutral
Unimportant
Very unimportant
Unable to Rate

The Texas State University-San Marcos Institutional Review Board has reviewed my request to conduct this project. If you have any concerns about your rights in this study, please contact Dr. Jon Lasser, IRB chair of the Texas State University-IRB at (512) 245-3413 or email at lasser@txstate.edu.

Date of IRB Approval: 08/18/08
IRB Number: 2008Y9387
Project Expiration Date: 08/18/09

* 1. Based on the information presented above:

☐ I fully understand the consent form and its contents.
Professional Work/Life Balance: A Juggling Act

Demographic Information:

Please select the response that best describes you.

* 2. What is your gender?
   - male
   - female

* 3. What is your age?
   - Under 21 years old
   - Between 21 and 25 years old
   - Between 26 and 30 years old
   - Between 31 and 35 years old
   - Between 36 and 40 years old
   - Other than 40 years old

* 4. Which best describes your ethnicity?
   - African American
   - Asian
   - Hispanic
   - Native American Indian
   - White (not of Hispanic origin)
   - Other (please specify)

* 5. What is your level of education?
   - Bachelor's Degree
   - Master's Degree
   - Doctorate Degree

* 6. Which best describes your metropolis?
   - Austin
   - Dallas
   - Houston
   - San Antonio
   - Other (please specify)
7. What is your marital status?
- Single
- Married — Spouse works full-time outside home
- Married — Spouse does not work outside home
- Married — Spouse works part-time outside home
- Non-marital, living together relationship
- Divorced

8. What is your family status?
- No children
- Young children (0-5)
- Older children (6-11)
- Teenagers (12-18)
- Grown children (19+)

9. Which best describes the type of childcare you use?
- Not applicable
- Full-time child care provided by someone other than spouse
- Spouse provides full-time child care
- Spouse provides part-time child care (remainder provided by others)
- Part-time child care for school age children
- You provide child care (in part or in whole)

10. Which of the following best describes your job function?
- Finance/Accounting
- Human Resources
- Information Technology/MIS
- Administration
- Sales
- Marketing
- Research and/or Development
- Manufacturing
- Engineering
- Other (please specify)
**Professional Work/Life Balance: A Juggling Act**

* 11. Which of the following best describes your employer's status?
   - [ ] Public
   - [ ] Industry
   - [ ] Government
   - [ ] Education
   - [ ] Other (please specify)

* 12. Please specify your job title.

* 13. How long have you worked for this organization?
   - [ ] Less than 1 year
   - [ ] 1-2 years
   - [ ] 3-5 years
   - [ ] 6-9 years
   - [ ] 10 years or more

* 14. How long have you worked in this profession?
   - [ ] Less than 1 year
   - [ ] 1-2 years
   - [ ] 3-5 years
   - [ ] 6-9 years
   - [ ] 10 years or more
Work/Life Survey: A Juggling Act

You will be given a series of questions. Please select the response that best represents your perception. At the conclusion of the survey you will be given two short answer questions, an opportunity to offer additional comments, as well as add items that may have been overlooked.
Professional Work/Life Balance: A Juggling Act

Work/Life Survey: A Juggling Act

**15. Leave Arrangements**

<table>
<thead>
<tr>
<th>Leave Type</th>
<th>Very Important</th>
<th>Important</th>
<th>Neutral</th>
<th>Unimportant</th>
<th>Very Unimportant</th>
<th>Unable</th>
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<tbody>
<tr>
<td>Career's leave (e.g., allows employees to take time off to care for and support a sick family or household member)</td>
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<td>Opportunity for leave if care arrangements for children or other dependents break down (e.g., if day-care mother gets sick the employee is allowed to take leave to care for her child)</td>
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<td>Study/training leave (allows employees to take time off for study or training)</td>
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<td>Career breaks (e.g., allows employees to negotiate a fixed period of up to several years away from work to undertake study, while keeping a job at the end of the term)</td>
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<td>Cultural/religious leave (allows employees to take time off for cultural/religious reasons; public holidays excluded)</td>
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<td>48/52 pay averaging for purchasing additional annual leave (allows employees to take extra leave each year by pay averaging so that an employee has more leave but is paid at a corresponding lower amount of pay across the year)</td>
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<td>Bereavement leave (e.g., allows employees to take a minimum leave of 2 days after the death of a family or household member)</td>
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<tr>
<td>Pooling of leave entitlements (e.g., ability to pool all leave entitlements (i.e., sick leave, career's leave etc.) giving employee a larger number of days if they need it for family reasons)</td>
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### 16. Pregnancy and Parenting Policies

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<th>Policy</th>
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<tbody>
<tr>
<td>Unpaid maternity/paternity and adoption leave</td>
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<tr>
<td>Paid maternity leave</td>
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<td>Paid paternity leave</td>
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<td>Paid adoption leave</td>
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<tr>
<td>Opportunity to return to the same job after</td>
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<tr>
<td>maternity/paternity and adoption leave</td>
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<tr>
<td>Safety at work during pregnancy (e.g., changing the work of a pregnant worker to avoid long periods of standing or lifting heavy objects)</td>
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<tr>
<td>Pre-natal leave (e.g., time for pregnant women and their partners to attend medical appointments during working hours, either using additional leave or sick leave)</td>
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<tr>
<td>Staggered return to work after pregnancy (allows employees to negotiate a temporary reduction in hours of work when they return to work)</td>
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<tr>
<td>Private expression/breastfeeding room (space at work to breastfeed and provide refrigeration facilities)</td>
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<tr>
<td>Location breaks (time off to express milk or breastfeed babies if needed)</td>
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<tr>
<td>A carers room or bringing children to work in emergencies (e.g., provision of a safe location where staff can carry out their regular work duties while caring for dependents until other arrangements can be made)</td>
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<tr>
<td>Employer assistance with childcare (e.g., employers paying for or reserving places in an existing child care center or an on-site child care center)</td>
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</table>
17. Flexible Work Arrangements

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<thead>
<tr>
<th>Option</th>
<th>Very Important</th>
<th>Important Neutral</th>
<th>Unimportant</th>
<th>Very Unimportant</th>
<th>Unable to Rate</th>
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<tbody>
<tr>
<td>Job sharing (two or more people share one full-time job)</td>
<td></td>
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<td>Telecommuting (e.g., where an employee can work from home or outside of the traditional workplace using their own or the organization’s equipment)</td>
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<td>Cap on overtime (a limit on the number of hours overtime that can be worked)</td>
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<td>Opportunity to negotiate part-time work for full-time employees (e.g., allows employees to work part-time if a family situation changes drastically)</td>
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<td>Time off in lieu, rostered days off (allows employees to take time off for overtime they worked, instead of payment)</td>
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<tr>
<td>Self-rostering and/or staggered start and finish times (picking your own start and finish times and/or days as long as you work an agreed number of hours)</td>
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<td>Gradual retirement (allows employees to gradually reduce the number of working hours or duties over an extended period of time, up to several years, prior to retirement)</td>
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<tr>
<th>Service Description</th>
<th>Very Important</th>
<th>Important Neutral</th>
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<th>Unable to Rate</th>
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<tbody>
<tr>
<td>Telephone for personal use (e.g. allowing employees to contact family members if needed)</td>
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<tr>
<td>Counseling services for employees (the organization pays for counseling services for employees experiencing among other things, work/family stress)</td>
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<tr>
<td>Referral services for employees' personal needs (the organization provides a referral service - a telephone service that you can use for assistance with personal matters)</td>
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<tr>
<td>Health programs (e.g. Quit Smoking programs, Flu vaccinations on site, Dietary Advice programs)</td>
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<td>Parenting or family support program (the organization provides a formal educational program on parenting)</td>
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<td>Exercise facilities (the organization provides free or subsidized exercise facilities/gym membership)</td>
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<tr>
<td>Relocation or placement assistance (where an employee has to move for work purposes, the organization helps the whole family adapt to the new environment)</td>
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<tr>
<td>Equal access to promotion, training and development (providing equal access to promotion, training and development by providing encouragement and assistance to those employees with family responsibilities)</td>
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</tbody>
</table>
## Professional Work/Life Balance: A Juggling Act

### Work/Life Survey: A Juggling Act

**19. Formality of Policies**

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
<th>Don't Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does this organization have written copies of their 'work-life balance' policies?</td>
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<tr>
<td>Have you seen or been given a copy of this organization's 'work-life balance' policies?</td>
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<tr>
<td>Is it easy to understand when and how these 'work-life balance' policies can be used by employees?</td>
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</tbody>
</table>
**20. Based on your experience with your current employer, please read each statement below and indicate your level of agreement with each statement.**

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>All levels of management apply the ‘work-life balance’ policies in the same way</td>
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<tr>
<td>All employees are treated the same way when using their organization’s ‘work-life balance’ policies</td>
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<tr>
<td>This organization gives male and female employees the same level of access to ‘work-life balance’ policies</td>
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<tr>
<td>This organization treats part-time and full-time employees similarly</td>
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<tr>
<td>In this organization it is frowned upon by management to take leave for family related matters</td>
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<tr>
<td>The management of this organization seem to put their job ahead of their family and personal life</td>
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<tr>
<td>Employees are encouraged to use ‘work-life balance’ policies at this organization</td>
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<td>This organization encourages the involvement of employees’ family members in work celebrations</td>
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<td>This organization has social functions at times suitable for families</td>
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<tr>
<td>In this organization, employees can combine career and family</td>
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<tr>
<td>The management of this organization is accommodating of family-related needs</td>
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<tr>
<td>In this organization, it is acceptable to talk about one’s family or personal life at work</td>
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<td>To turn down a promotion or transfer for family-related reasons is like the ‘knock on death’</td>
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<td>Many employees have recent people who take time off for family reasons (e.g., maternity leave)</td>
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<td>In order to get ‘noticed’ in this organization, employees must constantly put work ahead of their family or personal life</td>
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<td>Employees are often expected to take work home at night or on weekends</td>
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<tr>
<td>Employees are expected to put their jobs before their family or personal life</td>
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<tr>
<td>To get ahead, employees are expected to work more than 50 hours a week</td>
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<td>In practice, it is made difficult by this organization to use the ‘work-life-balance’ policies</td>
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<tr>
<td>When trying to balance work and family responsibilities, it is easier to work things out among colleagues than to get management involved</td>
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<tr>
<td>This organization is serious about equal opportunity and anti-discrimination</td>
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</tbody>
</table>
21. What do you rate as most important about working for an employer?

22. If you were the president of an organization/firm, what would you do to ensure employee retention?

23. Additional comments:
Appendix F

College Work/Life Balance: A Juggling Act

Consent Form

You are being invited to participate in a research study about work/life balance issues in the accounting profession. This study is being conducted by Roxanne Morales and Dr. Roselyn Morris, from the Department of Accounting at Texas State University-San Marcos. The study is being conducted as part of an undergraduate independent study project, as well as an honors thesis. Questions regarding the study can be referred to Roxanne Morales at (956) 342-4781 or by email at roxanne.morales@gmail.com, or Dr. Roselyn Morris at (512) 245-2566 or by email at rm13@txstate.edu.

You were selected as a possible participant in this study because you are currently a student declared as an accounting major at a public university.

There are no known risks if you decide to participate in this research study. There are no costs to you for participating in the study. The information you provide will be used to understand the overall perspective that current accounting majors maintain in regard to work/life balance and which characteristics are most important. The questionnaire will take about 30 to 45 minutes to complete demographic questions, about 50 survey questions, two short answer items, and the opportunity to provide additional comments. The information collected may not benefit you directly, but the information learned in this study should provide more general benefits. Physical risks do not exist. Whereas psychological risks (if any) are minimal, as you may gain a better understanding of your feelings in respect to work/life balance and the aspects in which you need to evaluate your current employers and/or potential employers.

This survey is anonymous. You will not be asked for your name on the survey, nor any additional identifiable information. This is a web-based survey and absolute anonymity cannot be guaranteed over the Internet; however, Internet Protocol (IP) addresses will not be collected. There will be no identifiable marks and no one will be able to identify you or your answers, and no one will know whether or not you participated in the study. Individuals from the Institutional Review Board may inspect these records. Data will be used in the completion of an honors thesis and may be published.

Your participation in this study is voluntary. By completing and submitting your answers at the conclusion of the survey, you are voluntarily agreeing to participate. You are free to decline to answer any particular question that you do not wish to answer. You may withdraw from the study at any time. It is also important that you know that being part of this study or deciding not to will have no impact on your current standing at your university. A summary of the findings will be provided to participants upon completion of the study, if requested.

Below is a sample question.

9. Unpaid maternity/paternity and adoption leave

The following are the choices.

- Very Important
- Important
- Neutral
- Unimportant
- Very unimportant
- Unable to Rate

The Texas State University-San Marcos Institutional Review Board has reviewed my request to conduct this project. If you have any concerns about your rights in this study, please contact Dr. Jon Lasser, IRB chair of the Texas State University-IRB at (512) 245-3413 or email at lessar@txstate.edu.

Date of IRB Approval: 08/18/08
IRB Number: 2008Y9397
Project Expiration Date: 08/18/09

* 1. Based on the information presented above:

☐ I fully understand the consent form and its contents.
2. What is your gender?
   - Male
   - Female

3. What is your age?
   - Under 21 years old
   - Between 21 and 25 years old
   - Between 26 and 30 years old
   - Between 31 and 35 years old
   - Between 36 and 40 years old
   - Older than 40 years old

4. Which best describes your ethnicity?
   - African American
   - Asian
   - Hispanic
   - Native American Indian
   - White (not of Hispanic origin)
   - Other (please specify)

5. What is your current academic classification/status?
   - Freshman
   - Sophomore
   - Junior
   - Senior
   - Graduate
College Work/Life Balance: A Juggling Act

* 6. What is your marital status?
   - Single
   - Married — Spouse works full-time outside home
   - Married — Spouse does not work outside home
   - Married — Spouse works part-time outside home
   - Non-marital, living together relationship
   - Divorced

* 7. What is your immediate family status?
   - No children
   - Young children (0-5)
   - Older children (6-11)
   - Teenagers (12-18)
   - Grown children (19+)

* 8. Which best describes the type of childcare you use?
   - Not applicable
   - Full-time child care provided by someone other than spouse
   - Spouse provides full-time child care
   - Spouse provides part-time child care (remainder provided by others)
   - Part-time child care (for school age children)
   - You provide child care (in part or in whole)

* 9. Are you currently employed?
   - Yes
   - No

   If yes, please specify your job title.

* 10. What is your INTENDED level of education?
   - Associate's Degree
   - Bachelor's Degree
   - Master's Degree
   - Doctorate Degree
* 11. Do you wish to sit for the Certified Public Accountant Exam?
   - Yes
   - No

* 12. Which of the following best describes your INTENDED employer?
   - Public
   - Industry
   - Government
   - Education
   - Other (please specify)

* 13. Which best describes the metropolis in which you INTEND to work?
   - Austin
   - Dallas
   - Houston
   - San Antonio
   - Other (please specify)
You will be given a series of questions. Please select the response that best represents your perception about a hypothetical firm/organization. At the conclusion of the survey you will be given two short answer questions, an opportunity to offer additional comments, as well as add items that may have been overlooked.
## 14. Leave Arrangements

<table>
<thead>
<tr>
<th>Category</th>
<th>Very Important</th>
<th>Important</th>
<th>Neutral</th>
<th>Unimportant</th>
<th>Very Unimportant</th>
<th>Unable Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parental leave (e.g., allows employees to take time off to care for and support a sick family or household member)</td>
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<tr>
<td>Opportunity for leave if care arrangements for children or other dependants break down (e.g., if day-care mother gets sick the employee is allowed to take leave to care for further child)</td>
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<td>Study/training leave (allows employees to take time off for study or training)</td>
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<td>Career breaks (e.g., allows employees to negotiate a fixed period of up to several years away from work to undertake study, while keeping a job at the end of the term)</td>
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<td>Cultural/religious leave (allows employees to take time off for cultural/religious reasons; public holidays excluded)</td>
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<td>Annual leave averaging for purchasing additional annual leave (allows employees to take extra leave each year by averaging so that an employee has more leave but is paid at a corresponding lower amount of pay across the year)</td>
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<td>Bereavement leave (e.g., allows employees to take a minimum leave of 2 days after the death of a family or household member)</td>
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<tr>
<td>Pooling of leave entitlements (e.g., ability to pool all leave entitlements (i.e., sick leave, career's leave etc.) giving employees a larger number of days if they need it for family reasons)</td>
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**Work/Life Survey: A Juggling Act**

*15. Pregnancy and Parenting Policies*

<table>
<thead>
<tr>
<th>Issue</th>
<th>Very Important</th>
<th>Important Neutral</th>
<th>Unimportant</th>
<th>Very Unimportant</th>
<th>Unable to Rate</th>
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</thead>
<tbody>
<tr>
<td>Unpaid maternity/paternity and adoption leave</td>
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<tr>
<td>Paid maternity leave</td>
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<td>Paid paternity leave</td>
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<tr>
<td>Paid adoption leave</td>
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<tr>
<td>Opportunity to return to the same job after pregnancy and adoption</td>
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<tr>
<td>Safety at work during pregnancy (e.g., changing the work of a</td>
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<td>pregnant worker to avoid long periods of standing or lifting heavy</td>
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<td>objects)</td>
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<td>Pre-natal leave (e.g., time for pregnant women or their</td>
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<td>partners to attend medical appointments during working hours, even</td>
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<td>using additional leave or sick leave)</td>
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<td>Staggered return to work after pregnancy (allows employees to</td>
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<td>negotiate a temporary reduction in hours of work when they return to</td>
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<td>work)</td>
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<td>Private expressing/breastfeeding room (space at work offering privacy</td>
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<td>for an employee to breastfeed and providing refrigeration facilities)</td>
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<tr>
<td>Lactation breaks (time off to express milk or breastfeed babies if</td>
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<td>needed)</td>
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<td>A care room or bringing children to work in emergencies (e.g.,</td>
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<td>provision of a safe location where staff can carry out their regular</td>
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<tr>
<td>work duties while caring for dependents until other arrangements can</td>
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<td>be made)</td>
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<td>Employer assistance with childcare (e.g., employers paying for or</td>
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<td>reserving places in an existing child care center or an on-site child</td>
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<td>care center)</td>
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</table>
**16. Flexible Work Arrangements**

<table>
<thead>
<tr>
<th>Option</th>
<th>Very Important</th>
<th>Important</th>
<th>Neutral</th>
<th>Unimportant</th>
<th>Very Unimportant</th>
<th>Unable</th>
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<tbody>
<tr>
<td>Job sharing (two or more people share one full-time job)</td>
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<td>Telecommuting (e.g., where an employee can work from home or outside of the central workplace using his/her own or the organization’s equipment)</td>
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<td>Cap on overtime (a limit on the number of hours overtime that can be worked)</td>
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<td>Opportunity to negotiate part-time work for full-time employees (e.g., allows employees to work part-time if a family situation changes dramatically)</td>
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<td>Time off in lieu, rostered days off (allows employees to take time off for overtime they worked, instead of payment)</td>
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<td>Self-rotating and/or staggered start and finish times (picking your own start and finish times and/or days as long as you work an agreed number of hours)</td>
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<td>Gradual retirement (allows employees to gradually reduce the number of working hours and duties over an extended period of time, up to several years, prior to retirement)</td>
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### 17. Additional Work Provisions

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<tr>
<th>Provision</th>
<th>Very Important</th>
<th>Important Neutral</th>
<th>Unimportant</th>
<th>Very Unimportant</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Telephone for personal use (e.g., allowing employees to contact family members if needed)</td>
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<td>Counseling services for employees (the organization pays for counseling services for employees experiencing, among other things, work/family stress)</td>
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<tr>
<td>Referral services for employees' personal needs (the organization provides a referral service - a telephone service that you can use for assistance with personal matters)</td>
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<td>Health programs (e.g., Quit Smoking programs, Flu vaccinations on-site, Dietary Advice programs)</td>
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<td>Parenting or family support program (the organization provides a formal educational program on parenting)</td>
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<tr>
<td>Written copies of their 'work-life balance' policies</td>
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<tr>
<td>All levels of management apply the 'work-life balance' policies in the same way</td>
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<tr>
<td>All employees are treated the same way when using the organization's 'work-life balance' policies</td>
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<td>The organization gives male and female employees the same level of access to 'work-life balance' policies</td>
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<td>The organization treats part-time and full-time employees similarly</td>
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<td>In the organization it is frowned upon by management to take leave for family related matters</td>
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<td>The management of the organization seem to put their job ahead of their family and personal life</td>
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<tr>
<td>Employees are encouraged to use 'work-life balance' policies at the organization</td>
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<td>The organization encourages the involvement of employees' family members in work celebrations</td>
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<td>The organization has social functions at times suitable for families</td>
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<td>In the organization, employees can combine career and family</td>
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<td>The management of the organization is accommodating of family-related needs</td>
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<td>In the organization, it is acceptable to talk about one's family or personal life at work</td>
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<td>To turn down a promotion or transfer for family-related reasons is like the 'red of death'</td>
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<td>Many employees here resent people who take time off for family reasons (e.g. maternity leave)</td>
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<td>In order to get 'noticed' in this organization, employees must constantly put work ahead of their family or personal life</td>
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<td>Employees are often expected to work late at night or on weekends</td>
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<tr>
<td>Employees are expected to put their jobs before their family or personal life</td>
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<td>To get ahead employees are expected to work more than 50 hours a week</td>
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<td>In practice, it is made difficult by the organization to use the 'work-life balance' policies</td>
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<td>When trying to balance work and family responsibilities, it is easier to work things out among colleagues than to get management involved</td>
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<td>The organization is serious about equal opportunity and anti-discrimination</td>
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</table>
19. What do you rate as most important about working for an employer?

20. If you were the president of an organization/firm, what would you do to ensure employee retention?

21. Additional comments: