

Sources of Work-Family Conflict in the Accounting Profession

William R. Pasewark
Texas Tech University

Ralph E. Viator
Texas Tech University

ABSTRACT: Turnover of experienced and well-trained professionals continues to be a problem for accounting firms. Much of the turnover is among individuals who are trying to satisfy demands of both work and family. This study examines the sources of work-family conflict and their association with job outcomes in the accounting profession. One source of work-family conflict, work interfering with the family (WIF), is found to significantly relate to job satisfaction and turnover intentions. Females are much more likely than males to experience turnover intentions when their work interferes with their family.

Another source, family interfering with work (FIW), is not significantly related to either job satisfaction or to turnover intentions when flexible work arrangements are offered, but is related to turnover intentions when flexible work arrangements are not offered. As currently offered, flexible work arrangements seem to be effective at reducing turnover related to FIW.

Keywords: work-family conflict; flexible work arrangements; job satisfaction; turnover.

Data Availability: The survey data for this study is available from the authors.

INTRODUCTION

The human resource strategy of most accounting firms is likely to include the following goals: retain and develop qualified staff and expand the diversity of the workforce. Yet in most firms, employee turnover remains a significant problem. Turnover rates in the past few years have ranged from 10 percent to 16 percent per year (Sanders and Romeo 2004, 33)¹ with half of new hires leaving within three years (AICPA 2000), costing firms billions per year (Larkin 1995).

Behavioral researchers have identified and analyzed the concept of work-family conflict in several work settings. In these contexts, work-family conflict is defined as a form of role conflict characterized by the incongruence between responsibilities of the home and workplace (Greenhaus and Beutell 1985; Boles et al. 1997). The underlying assumption is that demands of these two domains are, to some degree, incompatible and can potentially cause dysfunction in the workplace. For example, a manager may want to spend more time with

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¹ Turnover rates for firms with over 200 members ranged from 17 percent to 28 percent per year during 1999 to 2003.

his/her younger children, but feels that relationships with clients will suffer if less time is spent on the job.

While work-family conflict seems to affect professions in different degrees (Parasuraman and Simmers 2001), previous research shows professions with high customer/client contact are particularly vulnerable to work-family conflict (e.g., salespersons [Dubinsky et al. 1986], customer service providers [Boles and Babin 1996], and retail management [Good et al. 1988]). Accounting may be similar to these professions because professionals must adjust their schedules to the needs of the client.² Research in high customer contact professions indicates work-family conflict is positively associated with turnover, a problem also experienced by the accounting profession (Connor et al. 1999).

Over 50 percent of new hires in the accounting profession are women (Sanders and Romeo 2004). However, women leave the profession at faster rates than men. A report by the Academic and Career Development Team of the AICPA indicates that during 2002, 36 percent of professionals were female; however, 55 percent of the turnover was female (Sanders and Romeo 2004, 34). While some researchers suggest family issues are more likely to affect the turnover of women in the accounting profession (Hooks et al. 1995; Dalton et al. 1997), others find that family issues affect both men and women in the accounting profession (Greenhaus et al. 1997).³

In short, previous research relates the general concept of work-family conflict to many aspects of the work environment. The discovery of the source of work-family conflict (either the job, family, or both) could aid in understanding of organizational commitment, job satisfaction, and turnover as it applies to the accounting profession. This study seeks to identify the source(s) of work-family conflict for public accounting professionals. In addition, we seek to determine whether employee gender and/or flexible work arrangements (e.g., flexible working hours, flexible work weeks, and sponsored daycare) moderate the negative effect of work-family conflict on job outcomes, thus extending the research of Almer and Kaplan (2002), who found that CPAs using flexible work arrangements report higher job satisfaction and lower turnover intentions

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Work-Family Conflict

Recent societal developments have increased the potential for work-family conflict in the workforce. Single working parents are strained by the need to perform family tasks traditionally shared by two parents. Parents from dual-career households are expected to arrange their work and family activities in conjunction with that of their spouse or partner. Those without children seek meaningful relationships with friends and partners who may have conflicting work schedules.

The desire for increased family interaction is noted by Nicholas Moore, one-time CEO for Coopers and Lybrand who states, "People expect to have more time to devote to their families ... more ... control over their ability to make and keep commitments at home. Our culture must recognize and accommodate this shift in values" (Hooks 1996).

Recent studies examine work-family conflict on two dimensions. First, this conflict can arise from work interfering with the family (WIF). For example, a parent may feel that

² In addition to scheduling expectations from multiple clients, those in the accounting profession also experience frequent changes in superiors who likely differ in scheduling expectations.

³ Evidence suggests that dual-earner families are increasingly adopting sequential work schedules that decrease the need for nonparental childcare and place similar employment stress on fathers as well as mothers (Glass 1998).

work prevents him or her from spending necessary time with small children at home. Past studies find WIF to be associated with job burnout (Bacharach et al. 1991), depression (Thomas and Ganster 1995), and lower quality of family life (Higgins and Duxbury 1992).

Second, conflict can occur when family interferes with work (FIW) (originally proposed by Gutek et al. [1991]). An employee angered by having to leave work early to attend a family function or an employee frustrated about being late to work because of having to deliver children to school are examples of this type of conflict. While most previous research investigates WIF, several studies note FIW as a distinct construct (Gutek et al. 1991; Frone et al. 1992; Judge et al. 1994; Adams et al. 1996; Netemeyer et al. 1996). Researchers have identified relationships between FIW and organizational commitment (Wiley 1987), life satisfaction (Wiley 1987), and clinical depression (Frone et al. 1992).⁴

Previous research also suggests FIW and WIF differ both in their nature and in their antecedents.⁵ While a certain organizational policy may be effective in diminishing the negative consequences of one source of work-family conflict, it may be ineffective at resolving another. Thus, determining whether work-family conflict in the accounting profession is driven by FIW or WIF adds to our understanding of work-family conflict within accounting firms and may influence steps to remedy this conflict. For example, identification of a relationship between WIF and turnover may indicate the need for more flexible scheduling or telecommuting. On the other hand, reducing the impact of FIW or turnover might be achieved through better daycare, valet-type services, or programs that help employees' family members cope. Distinguishing between the two sources of work-family conflict in an accounting context provides much greater insight into the problem of turnover that has been a frustrating and expensive problem to accounting firms for the last two decades.

Effect of Work-Family Conflict on Job Satisfaction

Job satisfaction is probably the most common outcome investigated in work-family conflict research, with higher work-family conflict generating greater dissatisfaction on the job. Previous research supports the notion that persons who feel their job activities and home activities are incompatible will be less satisfied with their job. Several studies (Good et al. 1988; Rice et al. 1992; Boles and Babin 1996; Good et al. 1996; Boles et al. 1997; Martins et al. 2002; Greenhaus et al. 2003) find negative relationships between *general* measures of work-family conflict and job satisfaction.

With few exceptions, research indicates a negative relationship between each dimension (WIF and FIW) of work-family conflict and job satisfaction. Bacharach et al. (1991), Thomas and Ganster (1995), Kossek and Ozeki (1998), Boles et al. (2001), and Anderson et al. (2002) found that WIF conflict is negatively related to job satisfaction.

The relationship between FIW conflict and job satisfaction has not been studied as extensively (Boles et al. 2001) and when investigated, the relationship is less pronounced. Some researchers find WIF is negatively related to satisfaction, while FIW is not related to satisfaction (Adams et al. 1996; Kossek and Ozeki 1998; Boles et al. 2001; Anderson et al. 2002). Others find FIW is negatively related to job satisfaction, but not to the same degree as WIF (Frone et al. 1992; Netemeyer et al. 1996). Probably the most comprehensive study of the relationship between work-family conflict and job satisfaction is a

⁴ Even senior members of CPA firms admit that family commitments interfere with work activities. When partners of CPA firms were surveyed, over half determined their start and stop times at work by the schedule that best fits their family (Hooks and Higgs 2002). Significant numbers of CPA firm partners admitted to taking care of personal business during regular work hours.

⁵ See Carleson and Kacmar (2000) for discussion concerning antecedents to WIF and FIW.

meta-analysis by Kossek and Ozeki (1998) who conclude that all dimensions of work-family conflict reduce several forms of life satisfaction, including job satisfaction.

Neither source of work-family conflict has been investigated in relation to job satisfaction in an accounting context; therefore, in the first set of hypotheses we seek to (1) confirm previous findings concerning work-family conflict and (2) expand prior research by examining the separate effects of WIF and FIW in the accounting workplace. We hypothesize that:

H1a: Work interfering with family (WIF) is negatively related to job satisfaction.

H1b: Family interfering with work (FIW) is negatively related to job satisfaction.

Effect of Work-Family Conflict on Turnover

Research findings concerning the relationship between work-family conflict and turnover intentions are mixed. Some researchers find work-family conflict has an indirect effect on turnover intentions (Boles et al. 1997). In this situation, work-family conflict first influences job satisfaction, which subsequently influences intentions to leave.

Other researchers find a direct relationship between work-family conflict and the likelihood of leaving an organization (Good et al. 1988).⁶ The implications of varied findings are interesting because an indirect relationship indicates potentially that work-family conflict must first drive down job satisfaction before a person is inclined to leave their job. However, a direct relationship indicates that a person continues to enjoy his/her job in spite of work-family conflict, but that the pressures of family are significant enough that it is necessary to leave his/her job.

Whether work-family conflict affects turnover may also depend on the dimension of work-family conflict. Netemeyer et al. (1996) finds both FIW and WIF to be directly related to turnover intentions. On the other hand, Greenhaus et al. (2001) and Anderson et al. (2002) find that WIF, but not FIW, is directly related to turnover intentions. Because turnover is potentially related to the kind of conflict experienced between work and family, we hypothesize that:

H2a: Work interfering with family (WIF) is positively and directly related to turnover intentions.

H2b: Family interfering with work (FIW) is positively and directly related turnover intentions.

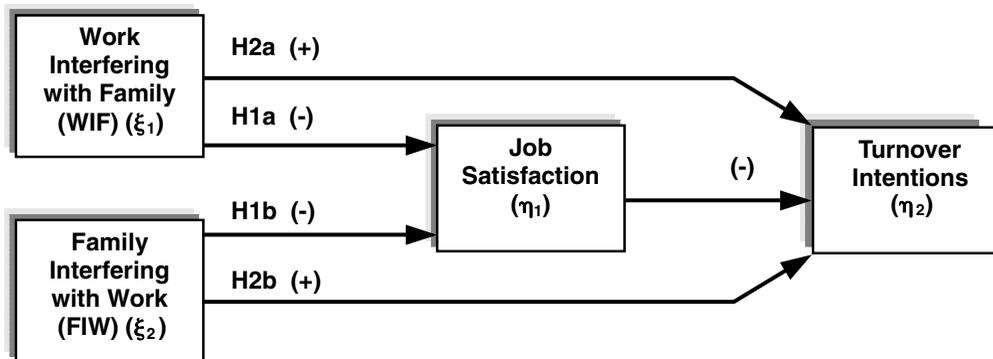
The hypotheses are illustrated in Figure 1. A negative relationship between job satisfaction and turnover is well established in the literature (Pasewark and Strawser 1996; Bline et al. 1991; Harrell 1990) and is therefore illustrated in Figure 1, but not stated in the formal hypotheses.

SAMPLE SELECTION AND RESEARCH DESIGN

This study used a web-based survey to collect data from CPAs in public accounting firms. The American Institute of Certified Public Accountants (AICPA) provided a mailing list of 2,000 names of public accounting employees (senior accountants, managers, and senior managers) employed at large firms (more than 100 AICPA members). Because the

⁶ Good et al. (1988) also found an indirect relationship between work-family conflict and turnover through job satisfaction and job commitment.

FIGURE 1
Hypothesized Relationships



study related to employee turnover, we were specifically interested in participants who were potentially valuable to the firm. Therefore, we limited the sample to those who had already obtained certification as a public accountant, worked at larger firms, and had been a member of the AICPA for at least two years and less than ten years. The total number available for sampling was 3,110 females and 5,421 males. An equal number of males and females (1,000 each) were randomly selected. Several letters ($n = 89$) were returned marked “no longer at this address” or “no longer at this firm.” Fifty potential participants indicated they could not participate due to time constraints. Thus, 1,861 became the baseline for potential participants.

The survey was designed and implemented based on procedures recommended in Dillman (2000). The total number of surveys completed was 707, representing a 38.0 percent response rate (707 out of 1,861 potential participants). Of these responses, 640 were employed by CPA firms. Eighty-eight subjects had been promoted to partner and not reported the promotion to the AICPA. We excluded their responses from the analysis because we believed their promotion significantly reduced their propensity to leave the firm. Table 1 presents the demographic background for the remaining 552 participants included in the analysis.

We collected data that related to (1) the effect of work on family life, (2) the effect of family life on work, (3) job satisfaction, and (4) the possibility of leaving the firm (turnover intentions). This study utilized a bi-directional measure of work-family conflict as proposed by Gutek et al. (1991): work interference with family (WIF), in which work demands impact the quality of family life, and family interference with work (FIW), in which family demands impact performing work roles (utilized also by Aryee et al. [1999] and Netemeyer et al. [1996]). In this particular study, we used Netemeyer et al.’s (1996) two-dimensional measure of work-family conflict that measures both WIF and FIW. The scale used in this study consisted of six items for each dimension of work-family conflict. The factor loadings for these variables indicate two distinct constructs (see the Appendix).

Job satisfaction was measured using six items from Rusbult and Farrell (1983) (see the Appendix), previously used in other accounting studies (Ketchand and Strawser 1998; Viator 2001). The scale contained items relating to satisfaction with current assignments and responsibilities, as well as overall satisfaction with employer and type of work. One

TABLE 1
Participant Demographics

Panel A: Frequencies

	<u>Number</u>	<u>Percent</u>
Gender		
Female	296	53.6
Male	256	46.4
Total	552	100.0
Area		
Audit	247	44.7
Tax	227	41.1
Other	78	14.2
Total	552	100.0
Rank		
Senior Accountant	92	16.7
Manager	258	46.7
Senior Manager	202	36.6
Total	552	100.0
Firm Size		
Local	12	2.1
Regional	66	12.0
National	75	13.6
Large International	399	72.3
Total	552	100.0
Office Size		
1–25	34	6.2
26–50	52	9.4
51–100	95	17.2
101–200	85	15.4
>200	286	51.8
Total	552	100.0

Panel B: Mean Age and Years in Public Accounting

	<u>Average</u>	<u>Std. Dev.</u>
Age	33.0	5.9
Years in Pubic Accounting	7.6	3.3

item, “If a good friend of mine told me that he/she was interested in a job like mine (with my employer), I would recommend it,” exhibited significant cross-loading on other latent variables and was dropped from the measurement model.

The turnover intentions scale was constructed from three questionnaire items adopted from previous accounting studies (Collins and Killough 1992; Viator 2001) (see the Appendix). The scale focused on “thinking about leaving the firm” and “investigating other job openings.” Finally, we collected flexible work arrangement data and demographic data that related to the individual and his/her firm.

RESULTS

In Table 2, we present correlation coefficients between WIF, FIW, and each of the demographic variables, in order to examine whether participants might be more susceptible

TABLE 2
Correlations between Sources of Work-Family Conflict and Demographics

Correlation ^a (Significance)	Work Influencing Family (WIF)	Family Influencing Work (FIW)
Gender	0.042 (0.328)	0.091 (0.033)
Area	0.070 (0.102)	0.046 (0.284)
Rank	0.051 (0.229)	0.014 (0.749)
Firm Size	0.100 (0.018)	-0.030 (0.478)
Office Size	-0.051 (0.228)	0.020 (0.640)
Age	0.024 (0.562)	0.062 (0.149)
Years in Public Accounting	0.052 (0.221)	0.073 (0.087)

^a Spearman correlation coefficients are utilized for all nominal data. For gender, Female = 1, Male = 2. For Area, Audit = 1, Tax = 2, and Other = 3. Pearson correlation coefficients are utilized for non-nominal data and increasing values (e.g., from smaller to larger Firm Size) are compared to increasing values for both sources of work-family conflict.

to work-family conflict if they are, for example, older, in public accounting longer, or working in a smaller office. As indicated in Table 2, none of the demographic variables are significantly correlated with either WIF or FIW, except firm size and gender. Firm size is correlated with WIF indicating that work interfering with family is higher for participants at larger firms, compared to smaller firms. Also in Table 2, the significant correlation of gender with FIW indicates that family interfering with work is higher for males, compared to females. The role of gender as a moderating effect on the relationship between work-family conflict and job outcomes is further investigated later in the paper.

A structural equation model (SEM) was constructed to address the hypotheses. SEM was used instead of regression-based path analysis or causal modeling for two reasons. First, SEM integrates a *measurement* model with a *structural* model. In SEM, multiple variables are incorporated in a measurement model that defines the relationship between manifest variables (sometimes called measured or observed variables) and constructs (sometimes referred to as latent variables). The measurement model in SEM tends to control for measurement error by creating latent variables that are free from random error (Hoyle 1995). The constructs are then incorporated in a structural model that determines the relationships between the exogenous constructed variables (ξ) and endogenous constructed variables (η).

SEM also differs from path analysis in the way that it handles sequences of models in which the dependent variable of one model becomes the independent variable of another. In path analysis, regressions are performed separately. SEM analyzes component models simultaneously, accounting for the potential covariation that exists between individual models.

Table 3 is a representation of the model utilizing work-family conflict, job satisfaction, and turnover intention data. The final SEM model had a Chi-square/degrees-of-freedom

TABLE 3
Structural Equation Modeling:
Work-Family Conflict in Relation to Job Satisfaction and Turnover

<u>Path</u>	<u>Unstandardized SEM Path Coefficients</u>			
WIF → Job Satisfaction	-0.30***			
WIF → Turnover	0.28***			
FIW → Job Satisfaction	0.00			
FIW → Turnover	0.00			
Job Satisfaction → Turnover	-0.85***			

	<u>χ^2</u>	<u>Degrees of Freedom</u>	<u>Chi-Squared/ Degrees of Freedom</u>	<u>RMSEA</u>
Model Fit	202.3	107	1.89	0.04

*, **, *** p < 0.10, p < 0.05, and p < 0.01, respectively.

ratio of 1.89 (202.3/107), which is less than the target of 2.0. The root mean squared error of approximation (RMSEA) was 0.04 with 98 percent confidence of being less than the target of 0.05, indicating acceptable model fit.⁷

Job Satisfaction

We first hypothesize that job satisfaction is reduced when work-family conflict is higher. SEM analysis confirmed H1a, which proposes a significant negative relationship between WIF and job satisfaction ($\beta = -0.30$). The significant relationship implies that employees whose work interferes with their family life tend to enjoy their job less. There was, however, no detected relationship between FIW and job satisfaction, implying that satisfaction with one's job was not particularly affected by family events. Thus, support is found for H1a, but not H1b.

Turnover

Next, we hypothesized that higher work-family conflict is directly related to the intention to find another job. The hypotheses tested (H2a and H2b) relate to a direct relationship. However, in the SEM model, we also controlled for an indirect relationship between work-family conflict (WIF and FIW) and turnover intentions (H1a and H1b).

A significant direct relationship ($\beta = 0.28$) is found between WIF and turnover intentions. In other words, participants are more inclined to think about leaving the firm if their family life is disturbed by work. However, SEM analysis did not confirm a direct relationship between FIW and turnover; that is, participants are not motivated to leave if their family life interferes with work activities. Thus, support is found for H2a, but not H2b.

Although not specifically hypothesized, the relationship between job satisfaction and turnover intentions was considered in the model to account for potential alternative explanations regarding the influence of work-family conflict on turnover intentions. Previous

⁷ Also, other standard fit indices (GFI, AGFI, NFI, NNFI, and CFI) exceeded their target of 0.90. Similar analysis was performed to include demographic variables such as age, years in public accounting, organizational rank, firm size, and office size. The resulting model had improved fit; however, the strength of the structural path coefficients was similar to the model that did not include these variables.

studies in CPA firms found strong statistical relationships between job satisfaction and turnover intentions (Snead and Harrell 1991; Harrell 1990; Pasewark and Strawser 1996). The tested model confirmed results of previous studies by indicating a strong negative relationship ($\beta = -0.85$) between job satisfaction and turnover intentions.

SUBSEQUENT ANALYSES

We investigate two ancillary issues relating to sources of work-family conflict: whether flexible work arrangements or employee gender moderate the relationship between sources of work-family conflict and job outcomes.

Flexible Work Arrangements

One way CPA firms attempt to reduce family-work conflict (both WIF and FIW) is to offer flexible work arrangements, such as flexible work weeks and telecommuting. Suggestions that flexible work arrangements could reduce turnover among vulnerable employees have been made for more than a decade (McThomas et al. 1989; Bullen and Cline 1987). Anecdotally, evidence suggests some individuals would not continue current employment if flexible work arrangements were not available.⁸ In addition, flexible work arrangements appear to generate positive job outcomes. For example, Scandura and Lankau (1997) find that offering flexible work arrangements is associated with higher organizational commitment and job satisfaction among managers (except in the cases of males who do not have family responsibilities).

In an accounting context, Almer and Kaplan (2002) find a strong relationship between the use of flexible work arrangements and (1) higher job satisfaction and (2) lower turnover intentions. We build on the findings of Almer and Kaplan (2002) by investigating whether flexible work arrangements moderate the negative impact of work-family conflict on job satisfaction and turnover intentions. Although the negative impact of work-family conflict should persist, we expect use of flexible work arrangements to diminish the strength of the relationships.

We first analyzed flexible work arrangements by investigating their availability and use. The most commonly offered work arrangement is flexible work hours (93.7 percent), defined as the ability to leave work early or come to work later. Use of flexible work arrangements varied significantly, with more than half of the respondents utilizing flexible work hours. About one-third (36.1 percent) of the respondents telecommuted. Less than a quarter used shorter work hours, flexible work weeks, and sponsored daycare.⁹

From a statistical analysis standpoint, the influence of flexible work hours was dominant; thus, the subsequent analysis grouped participants by the use of flexible work hours for two reasons. First, sponsored daycare was not offered or utilized enough to generate significant results. Second, other flexible work arrangements (such as shorter work hours and a flexible work week)¹⁰ tended to be offered and used concurrently with flexible work hours.

⁸ This is particularly true for women who desire shorter working hours. In Hooks (1996), J. Michael Cook of Deloitte & Touche states: “[W]e have found that many of the professionals currently taking advantage of our flexible arrangements would have left the firm had they not had the option of an alternative schedule.”

⁹ The percentage of participants who have access to flexible work arrangements versus access and use of flexible work arrangements is as follows: Shorter Work Hours 87.7 percent/9.6 percent, Flexible Work Hours 93.7 percent/55.8 percent, Flexible Work Week 84.2 percent/20.8 percent, Telecommuting 73.0 percent/36.1 percent, and Sponsored Daycare 22.5 percent/1.6 percent.

¹⁰ In fact, statistically similar results were found when either of these arrangements was substituted in the multi-group SEM analysis.

To examine the potential moderating effect of flexible work arrangements we conducted a multi-group SEM analysis¹¹ by dividing respondents into three groups: (1) employees who did not have flexible work arrangements available to them ($n = 35$), (2) employees who had flexible work arrangements available to them, but did not use them ($n = 209$), and (3) employees who used flexible work arrangements ($n = 308$).¹² The models for employees offered flexible work arrangements and employees who used flexible work arrangements did not differ statistically (i.e., the SEM coefficients were the same); thus, the SEM results presented in Table 4, Panel B reflect a composite of these two groups compared to employees who were *not* offered flexible work arrangements.

Initially, we fixed all parameter estimates as equivalent across groups. Then, while keeping the measurement model parameters fixed, we freed the five structural paths (one at a time), using the Chi-square fit index to determine whether freed parameter estimates

TABLE 4
Multi-Group Structural Equation Modeling with Flexible Working Arrangements as a Moderating Effect

Panel A: Change in χ^2 for Equality-Constrained Paths

	<u>χ^2</u>	<u>Degrees of Freedom</u>	<u>Chi-Squared/ Degrees of Freedom</u>	<u>RMSEA</u>
Model Fit with All Paths Constrained Equally	725.40	359	2.02	0.061
Best Fit (3 Paths Freed)	<u>712.77</u>	<u>356</u>	2.00	0.060
Change	12.63	3		

Panel B: Unstandardized SEM Path Coefficients

<u>Path</u>	<u>Unstandardized Path Coefficients</u>		
	<u>$\Delta\chi^2$</u>	<u>Not Offered (n = 35)</u>	<u>Offered (n = 517)^a</u>
WIF → Job Satisfaction	6.59***	-0.79***	-0.24***
WIF → Turnover	0.05	0.27***	0.27***
FIW → Job Satisfaction	0.54	0.00	0.00
FIW → Turnover	2.75*	0.27**	0.00
Job Satisfaction → Turnover	3.29*	-0.57***	-0.88***

*, **, *** $p < 0.10$, $p < 0.05$, and $p < 0.01$, respectively.

^a Includes those who use ($n = 209$) and do not use ($n = 308$) flexible work arrangements. The results are similar for those who used flexible work arrangements ($n = 308$).

¹¹ The general approach in multi-group SEM analysis is to constrain all parameter estimates to be equivalent across groups, then test whether overall model fit can be improved by freeing some of the equality constraints (Hoyle 1995). Thus, in this study, the measurement model parameters were estimated using all 552 observations simultaneously (see Kline 1998, 180–184).

¹² Given the relatively small sample size for those who did not have access to flexible work arrangements ($n = 35$), only the parameter estimates for the five structural paths were tested for lack of equivalency across groups, while the measurement paths were held constant. The smaller sample creates a bias for finding no differences between the two groups. Thus the reported differences in structural parameter estimates are considered robust. However, the reported equivalency in other structural parameter estimates should be viewed with caution; there could be undetected differences.

improved overall model fit.¹³ The final (best fit) model is an integrated model in which three paths were freed (see Table 4, Panel A).¹⁴

The path coefficients relating to the two primary comparison groups, employees offered flexible work arrangements and employees not offered flexible work arrangements, are presented in Panel B of Table 4. In addition, Panel B of Table 4 indicates the change in χ^2 that relates to each of the model paths.

In terms of work-family conflict, these groups differ in two ways. First, employees without access to flexible work arrangements experience a much stronger relationship between WIF and job satisfaction in the model ($\beta = -0.79$ compared to $\beta = -0.24$; $\Delta\chi^2 = 6.59$). The ability to utilize flexible work arrangements appears to modify, but not eliminate, the negative relationship that WIF has on job satisfaction. Second, employees without flexible work arrangements experience a stronger relationship between FIW and turnover intentions ($\beta = 0.27$ compared to $\beta = 0.00$; $\Delta\chi^2 = 2.75$). Previous researchers (Almer and Kaplan 2000, 2002) found that flexible work arrangements reduce turnover. The findings of this study support that notion and add two additional insights. First, flexible work arrangements moderate the negative consequences of higher WIF and lower job satisfaction. Second, when flexible work arrangements are offered, employees who experience higher FIW are less likely to want to leave the firm.

Chi-squared analysis revealed that smaller offices (those with 50 professionals or less) are less likely to offer flexible work hours. These offices presumably find it more difficult to shift other employees into client-critical time slots. This result raises the concern that participants' self-selection of office size, rather than firms' offering of flexible work arrangements, may be generating the results reported in Table 4. To investigate this possibility, we created a multi-group SEM model based on the five office size categories identified in Table 1. None of the SEM structural path coefficients differ between any of the five subgroups. Thus, differences in structural path coefficients presented in Table 4 appear attributable to firms' offering flexible work arrangements, rather than participants' self-selection of office size.

Gender

Both empirical (Higham and Libby 1994; Dalton et al. (1997) and anecdotal (Hooks 1996) evidence confirms that the turnover among women is greater than men in CPA firms. Insight into female turnover is provided by Dalton et al. (1997) who find the primary reason is related to work-family obligation conflict. Specifically, women leaving the firm feel an inability to fulfill the number of expected work hours, meet off-job commitments, and balance rewards of the profession with personal costs. We performed further analysis to consider whether gender differences relate to work-family conflict in the accounting profession.¹⁵

The moderating effect of gender was examined in a manner similar to the multi-group SEM analysis of flexible work arrangements. The "best fit" model is an integrated model in which one path was freed (see Table 5, Panel A). All fit indices were acceptable and similar to the indices reported previously in the overall model. The relevant path coefficients appear in Table 5, Panel B.

¹³ Freeing equivalent parameter estimates across two groups consumes one degree of freedom. Overall model fit must improve by at least two Chi-square units in order to consider the freed parameter to be significant.

¹⁴ All fit indices were acceptable and similar to the indices reported previously in the overall model.

¹⁵ Similar analysis was performed to determine whether differences exist between areas of employment within the firm (e.g., whether tax professionals were more likely than audit professionals to be affected by work-family conflict). No statistical differences were detected.

TABLE 5
Multi-Group Structural Equation Modeling with Gender as a Moderating Effect

Panel A: Change in χ^2 for Equality-Constrained Paths

	<u>χ^2</u>	<u>Degrees of Freedom</u>	<u>Chi-Squared/ Degrees of Freedom</u>	<u>RMSEA</u>
Model Fit with All Paths Constrained Equally	658.55	359	1.83	0.055
Best Fit (1 Path Freed)	<u>654.44</u>	<u>358</u>	1.83	0.055
Change	4.11	1		

Panel B: Unstandardized SEM Path Coefficients

<u>Path</u>	<u>Unstandardized Path Coefficients</u>		
	<u>$\Delta\chi^2$</u>	<u>Female (n = 296)</u>	<u>Male (n = 256)</u>
WIF → Job Satisfaction	1.25	-0.30***	-0.30***
WIF → Turnover	4.11**	0.36***	0.20***
FIW → Job Satisfaction	1.39	0.00	0.00
FIW → Turnover	1.27	0.00	0.00
Job Satisfaction → Turnover	1.87	-0.86***	-0.86***

*, **, *** $p < 0.10$, $p < 0.05$, and $p < 0.01$, respectively.

The results of this analysis indicate interesting similarities and differences between genders. Men and women are similar in that both job satisfaction and turnover intentions are unaffected when their family interferes with their work. Both men and women are also similar (both in direction and intensity) in that job satisfaction is lower when work interferes with their family.

On the other hand, gender differences exist in that WIF has a stronger impact on turnover intentions for females compared to males ($\beta = 0.36$ for females compared to $\beta = 0.20$ for males; $\Delta\chi^2 = 4.11$). The implication is that when work interferes with family activities, both males and females tend to feel less job satisfaction. However, while both males and females may feel pressure to leave the firm under these conditions, females experience the pressure to a greater extent.¹⁶

DISCUSSION

This study investigated the sources of work-family conflict and their separate effects on job satisfaction and turnover intentions in public accounting firms. Results indicate that two sources of work-family conflict, work interfering with the family (WIF) and family interfering with work (FIW), have very different effects on the job satisfaction and turnover

¹⁶ We conducted additional testing to determine whether the offering of flexible work arrangements was significant within gender. Using t-tests we noted significant ($p < 0.05$) differences in the means of job satisfaction for both males ($p = 0.011$) and females ($p = 0.043$) when comparing employees offered flexible work arrangements to those who were not. Females showed a moderately significant difference ($p = 0.053$) in turnover intentions when comparing women who were offered flexible work arrangements to those who were not. It should be noted that sample sizes for those who were not offered flexible work arrangements were relatively small (14 for females and 21 for males) and definitive conclusions should probably be postponed. These results are descriptive and comparisons to SEM analyses should be made cautiously.

intentions of CPA firm employees. In addition, we investigate whether the availability of flexible work arrangements and employee gender moderate the negative effects attributed to either WIF or FIW.

Job Satisfaction

The role of work-family conflict on job satisfaction has not been studied previously in an accounting context. In studies outside of accounting, researchers found negative relationships between WIF and job satisfaction (Bacharach et al. 1991; Thomas and Ganster 1995; Kossek and Ozeki 1998; Boles et al. 2001; Anderson et al. 2002). Similarly, our study found that accounting professionals also feel dissatisfied with their work when work priorities interfere with family activities (WIF).

Previous studies found relationships between FIW and job satisfaction to be either nonexistent (Adams et al. 1996; Kossek and Ozeki 1998; Boles et al. 2001; Anderson et al. 2002) or weaker than the relationship between WIF and job satisfaction (Frone et al. 1992; Netemeyer et al. 1996). In this study, we found no significant relationship between FIW and job satisfaction. The absence of a relationship between FIW and job satisfaction is potentially plausible since someone might enjoy his/her job, even though family obligations make it difficult to perform the job. Overall, whether accounting professionals' job satisfaction is diminished by work-family conflict appears to depend on the type of work-family conflict experienced.

Intent to Leave the Firm

Previous studies found turnover intentions to be directly related to both WIF and FIW (Netemeyer et al. 1996). For accounting professionals in general, we find that WIF exhibits a strong positive direct relationship with turnover intentions, while FIW is not directly related to turnover intentions. This pattern of results is similar to Greenhaus et al. (2001) who find FIW unrelated to turnover intentions in certain accounting professionals. However, the current study suggests that the lack of a direct relationship between FIW and turnover intentions is likely to occur only under conditions in which employees are offered flexible work arrangements.

Flexible Work Arrangements

Flexible work arrangements, which are typically implemented for the purposes of accommodating activities such as home responsibilities, family duties, leisure activities, and personal relaxation, seem to provide some relief from WIF conflict. When offered, flexible work arrangements effectively modify the negative direct relationship between WIF and job satisfaction, thus reducing WIF's indirect affect on turnover intentions. Although the current study finds no evidence that flexible work arrangements modify the direct relationship between WIF and turnover intentions, those results should be interpreted cautiously. First, the number of accounting professionals who indicated having access to flexible work arrangements was relatively large, suggesting that public accounting firms view flexible work arrangements as a standard employee benefit (i.e., part of the compensation package). Also, the SEM analysis indicates that employees who experience higher levels of WIF and do not have access to flexible work arrangements are likely to report higher levels of dissatisfaction with their job. Although such employees may choose to "stick it out" and not leave their employer, prior research unequivocally indicates that higher levels of job dissatisfaction will eventually lead to turnover.

In regard to FIW, the current study found evidence that flexible work arrangements modify the direct relationship between FIW and turnover intentions. Perhaps without

flexible work arrangements, employees who experience higher levels of FIW would simply have to quit their job, even though they find much satisfaction in the job. In other words, flexible work arrangements do well in preventing family activities from interfering with work, enabling employees to remain on the job.

While the offering of flexible work arrangements can do much to mitigate certain effects of work-family conflict, the utilization of flexible work arrangements is not without problems. Previous studies find that utilizing flexible work arrangements can lead to lower perceptions of long-term career potential (Cohen and Single 2001; Almer et al. 2003; Frank and Lowe 2003). Presumably, an employee might be frustrated if he or she was offered a convenient work arrangement, but felt the need to reject the offer because of the potential stigma associated with participation.

Gender

This study found both similarities and differences in the way that work-family conflict relates to gender. The association between WIF and job satisfaction is similar for males and females. However, in contrast to males, females are more likely to want to leave their job when subjected to high levels of WIF. The relationship between FIW and job satisfaction, and FIW and turnover was not different among genders.

LIMITATIONS

The results of this research should be considered in the light of several limitations. First, responses may have been affected by the sensitive nature of certain survey questions. Although we attempted to minimize this effect by assurances of confidentiality and by allowing access to the survey from a home computer, the potential for nonresponse bias is present. Second, the presence of other factors that indirectly affect turnover intentions, such as firm culture, the support of peers and superiors, and compensation packages potentially affect the results of this study. Inclusion of variables such as these is probably warranted in future studies. Third, this study used a commonly utilized measure of turnover that emphasizes movement from one firm to another. The concept of turnover is likely to be much more complex since accounting professionals might opt for part-time employment or a lapse in employment to accommodate personal needs. Subsequent studies might attempt to capture the more detailed aspects of the turnover dimension by identifying the multiple dimensions of turnover intentions and their differential effects.

Fourth, the effect of various sources of work-family conflict may differ between voluntary and involuntary turnover. For example, although the current study did not detect a general association between FIW and employee turnover intentions, public accounting employees who allow family obligations to interfere too much with work obligations may involuntarily terminate or simply be shown "the writing on the wall" by the firm. In other words, the current study found a general association between WIF and employee turnover intentions, but those intentions may relate to voluntary turnover (e.g., employees intend to leave the firm when work interferes too much with family life). The lack of an association between FIW and employee turnover intentions may be understated: employees with high family demands might be asked to leave involuntarily.

Finally, this study found no association between the degree of work-family conflict and several demographic variables, including age, rank, and functional area. However, other demographic variables, such as marital status and ages of children, considered more confidential when responding to random surveys, may moderate the outcomes reported in this study. Future research might focus on outcomes such as work productivity in addition to traditionally researched job outcomes of job satisfaction and turnover.

IMPLICATIONS AND CONCLUSIONS

The results of this study have several implications for managing the workforce of an accounting firm. When considering the facilitation of their operations, accounting firms may be naturally inclined to consider how family duties interfere with work activities (FIW). For example, firms currently encourage time off during the summer (to compensate for extra hours during busy season) and provide childcare on weekends during March and April to reduce family pressures on work activities. Because it is easier to observe the impact on operations of the firm, work arrangements that seek to reduce FIW may have received preference to arrangements that address WIF.

The results of this study potentially aid subsequent research by indicating the specific means through which work-family conflict relates to job satisfaction and turnover (i.e., in the form of WIF rather than FIW). When investigating the cause and prevention of turnover, future researchers may want to focus on the way that families are affected by work. Surveys of professionals in past turnover research focus primarily on work-related items such as work-related stress, mentorship, and organizational commitment. The results of this study indicate that a greater understanding of turnover might be gained by surveying more family-related issues such as the desire for family interaction, satisfaction related to leisure activities, and/or the need for social interaction outside of work.

Early studies of turnover in accounting firms focus on how job satisfaction impacts turnover intentions. Follow-up studies investigated the antecedents to job satisfaction and turnover intentions internal to the firm such as job insecurity, organizational commitment, role conflict, and role ambiguity. Less emphasis has been placed on factors outside of the firm such as those that relate to family or friends.¹⁷ This study extends previous studies by investigating the effects of conflict between family and work on both job satisfaction and turnover.

The primary contribution of this study lies in the identification of unique effects of the two sources of work-family conflict on job outcomes. What is clearly evident (whether flexible work arrangements are offered or not) is a very strong relationship between (1) WIF and lower job satisfaction and (2) WIF and higher turnover, particularly in the case of females. Accordingly, opportunities for further research seem evident in two specific areas. First, greater insight on how to reduce the negative influences of work on the family would certainly benefit the profession. Second, given the significant effects for WIF, enlightenment concerning the antecedents of WIF for accounting professionals may provide mechanisms for minimizing WIF.

APPENDIX

Manifest Components of Latent Variables

Exogenous Variables	Mean ^a	Standard Deviation	Parameter Estimate
Work Interfering with Family (WIF) (ξ_1)			
X_1 The demands of my work interfere with my personal life (home, family, or leisure time).	3.73	0.966	1.000
X_2 The time demands of my job make it difficult to attend to home, family, or personal responsibilities.	3.40	1.059	1.168

¹⁷ An exception would be Greenhaus et al. (1997) who relate certain family-related factors to turnover, but not to job satisfaction.

X ₃ Things I want to do at home do not get done because of the demands of my job.	3.49	1.066	1.110
X ₄ My job produces stress that makes it difficult to fulfill personal or family duties.	3.28	1.080	1.042
X ₅ Due to work-related duties, I have to make changes to my plans for personal time or family activities.	3.60	0.959	0.798
X ₆ The demands of my job make it difficult to be relaxed at home and with friends.	2.80	1.132	0.916
Family Interfering with Work (FIW) (ξ_2)			
X ₇ The demands of my family or spouse/partner interfere with work-related activities.	2.47	0.960	1.000
X ₈ I have to put off doing things at work because of demands on my time at home.	2.31	0.911	1.102
X ₉ I have trouble finishing things at work because of the demands of my family or spouse/partner.	2.09	0.778	1.029
X ₁₀ My home life interferes with my responsibilities at work such as getting to work on time, accomplishing daily tasks, and working overtime.	2.19	0.916	1.064
X ₁₁ Family-related stress interferes with my ability to perform job-related duties.	2.03	0.781	0.702
X ₁₂ My family and friends take up time that I would like to spend working.	1.62	0.657	0.395
Job Satisfaction (η_1)			
Y ₁ All things considered, I am extremely satisfied with my current assignments and responsibilities.	3.75	0.835	1.000
Y ₂ Knowing what I know now, if I had to decide all over again whether to pursue this type of work, I would certainly do it.	3.84	0.966	0.773
Y ₃ If a good friend of mine told me that he/she was interested in a job like mine (with my employer), I would recommend it.	3.91	0.847	**
Y ₄ My current work compares very well to my ideal job.	3.11	0.960	1.115
Y ₅ My current assignments and responsibilities measure up very well to the sort of job I wanted when I chose this career.	3.58	0.898	1.934
Y ₆ In general, I like my work very much.	3.78	0.808	1.043
Turnover Intentions (η_2)			
Y ₇ I often think about leaving my firm.	2.86	1.046	1.000
Y ₈ I will probably look for a job with another firm within the next three years.	3.07	1.233	1.167
Y ₉ I am tempted to investigate other job openings.	3.20	1.163	1.093

** This item exhibited significant cross-loading on other latent variables and was dropped from the measurement model.

^a 5 = Strongly Agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = Strongly Disagree.

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