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Alternative Work Schedules from the Employer's Perspective

American Woman's Society of Certified Public Accountants

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Alternative Work Schedules

From the Employer's Perspective

American Woman's
Society of
Certified Public Accountants

awsCPA

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AWSCPA**A Two-Year Focus**

The American Woman's Society of Certified Public Accountants is committed to raising questions and providing information on issues important to its members. Without a doubt, alternative work schedules is one of those issues.

On a national basis, AWSCPA has directed its attention to alternative work schedules during the past two years. In 1988-1989, we conducted a survey of 5,000 AWSCPA members and compiled the findings in the report *Alternative Work Schedules and the Woman CPA*. The survey sought to determine both fact and perception: what women CPAs experience and what they believe about alternative work schedules.

The implications were clear — the accounting profession stands to lose the potential contribution of many women CPAs if it does not address their needs. Employers must gain an improved understanding of alternative work schedules if the effort to resolve this critical work force issue is to succeed.

This year's companion report, *Alternative Work Schedules From the Employer's Perspective*, is based on a series of interviews with employers in both public accounting and industry. Its intention is to reveal what employers think about alternative work schedules, how they feel about employees who use them and what they believe can be done to improve the process. Their comments are enlightening and encouraging. Despite the perception many women CPAs have about employers' attitudes toward alternative work schedules, most employers do view them as a business necessity and one that must be effectively resolved.

AWSCPA will continue working with the accounting profession to help women CPAs meet the professional and personal goals they set. We invite ideas and opinions on future projects and strongly encourage you to make use of AWSCPA's resources and expanding network of women CPAs.



Maryann Correnti
President

Alternative Work Schedules From the Employer's Perspective

Presented at the
Annual Meeting of AWSCPA-ASWA
in Washington, D.C.
October 1990

A follow-up to the 1989 AWSCPA report
Alternative Work Schedules and the Woman CPA

Written for AWSCPA by Jane M. Curry
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Inside the World of Alternative Work Schedules

"Frankly, I think total career postponement might be the best solution for some women. Drop out entirely, raise a family, and then come back full tilt in your career."

"There may be a stigma attached to working part-time, but it's worse if you leave the work force entirely. I always counsel women to opt for part-time."

"If you're willing to take calls when they need you, clients can be flexible. It's the working relationship that counts."

"I would not use part-time in my department. You cannot service clients using that method."

Welcome to today's world of alternative work schedules. Yes, employers can disagree — there is inconsistency and contradiction. Alternative work schedules have gone from being revolutionary to evolutionary, and in the work place the mixture of attitudes and experiences that surrounds them often causes some uncertainty.

But amid the uncertainty there is also understanding and similar direction. How do employers perceive alternative work schedules? What impact do they think such schedules have on their companies? On their employees? How can the schedules be improved, and who's responsible for improving them? *Alternative Work Schedules From the Employer's Perspective* focuses on these questions, specifically as they relate to the professional or management level employee.

Clearly, the use of alternative work schedules is still limited. Although flex-time is used extensively by many companies and is somewhat standard, the part-

time option decidedly is not. For example, Corning, Inc. estimates that 35 to 40 employees out of 12,000 are using part-time or job-share. At NCNB, 68 out of the 14,000 employees working in the Southern Bank operation are part-time. Air Products and Chemicals, Inc., reports a little over 1% — 50 out of 4,000 — are using the option on an on-going basis. And in many local offices of the Big Six public accounting firms, often no one is working a part-time schedule.

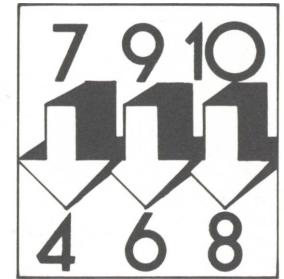
However, the use of alternative work schedules, including part-time and job-sharing, is increasing at a slow but concerted pace — worker by worker, office by office — in almost every profession and industry in America. As continually reported in the media, the precipitating factor is a converging of the critical need by American business and industry to recruit and retain skilled workers with the equally critical need of workers, mainly women, to balance family and work.

This report focuses mainly on the part-time work option and is not intended to add to the statistics on alternative work schedules but rather to breathe life into them, through comments and first-hand perspective from employers, all of whom are in some measure grappling with how to make such programs succeed.

There is no longer any question that alternative work schedule programs are succeeding. This fact was dramatized by AWSCPA's research of its own members, resulting in the report *Alternative Work Schedules and the Woman CPA*, released in the fall of 1989. The report indicated that women CPAs using alternative work schedules experience little damage to career progression and little deterioration in the behavior directed toward them from coworkers and superiors.

Despite this, women CPAs believe that superiors will perceive them as less committed or competitive if they use alternative work schedules.

This year's follow-up report responds directly to a request by AWSCPA members, many of whom are in the midst of deciding about alternative work schedules, either as employees or employers. Mem-



There is no longer any question that alternative work schedule programs are succeeding.

bers asked for more information about why such schedules work or don't work — they wanted the *employer's perspective*.

In return, we asked them to suggest accounting firms and companies throughout the country that would be willing to help. *Alternative Work Schedules From the Employer's Perspective* represents AWSCPA's continued commitment to recognizing and addressing the issues facing women CPAs.



... Employers we interviewed ... emphasized the importance of giving supervisors the authority to make decisions about work schedules. National guidelines are workable — strict policies are not.

How the Report Was Produced

Alternative Work Schedules From the Employer's Perspective is based on phone interviews with employers from 17 companies. The companies include all of the Big Six accounting firms, smaller accounting firms with professional staffs ranging from 5 to 30 and corporations. In addition, nine women with current or past experience using alternative work schedules have been profiled. Seven are in public accounting and two are in industry.

We sought viewpoints from a wide range of employers at various management levels — human resource directors and managers, managing partners, audit partners, operations and administrative partners, principals, vice presidents and chief financial officers. The interviews — 26 in all — were conducted in June, July and August 1990.

The Matter of a Written Policy

Offering alternative work schedules is one thing. However, putting it in writing is another, and the approach varies from company to company. For instance, four of the Big Six public accounting firms report that they have national guidelines on alternative work schedules. These formal policies were developed within the past two years and are included in their recruiting brochures or policy handbooks.

One of the Big Six firms indicates it has such a written policy in the works, and

one firm reports that it is conducting research over the next 12 months to determine what sort of description, if any, should be developed. Its director of human resource planning explained, "Our intention is to create a type of council on work place innovation — to recognize the successes at our various offices and let those successes provide perspective on the type of firm policy we should have."

The corporations were much like the big accounting firms. Some had gone through the process of developing an official national policy or program, some were going through it, and some were heading in that direction. "We call them practices, not policies," said one corporate program manager, "because then they can be changed. A policy change takes an act of the Board."

None of the four small accounting firms we talked to has a written policy. As one managing partner said, "Our employees know the company attitude about such schedules for those who need them. That's all that's necessary."

However, in many of these firms, whether to document alternative work schedules as a part of written policy is still being debated. As Valerie Hart, principal and partner at Johnson Hart & Dyson Accountancy Corporation explained, "We're in the process of finishing our personnel manual, and I'm not sure how much policy on part-time arrangements can be included, or if we will just continue it on an individual basis. My own management philosophy is that we have up front individual contracts with people that allow us to make arrangements based on that person's particular situation."

Whether it is part of a written policy or not, most employers we interviewed, both in public accounting and industry, emphasized the importance of giving supervisors the authority to make decisions about work schedules. National guidelines are workable — strict policies are not.

One managing partner summed it up when he said, "If our firm came up with a set policy on alternative work schedules, it probably wouldn't be as flexible as I'd like. Right now, I'm able to run my office

the way it makes sense in *my* city, in *my* business environment, and I can do some experimenting with scheduling."

Consistent Themes: What Employers Said

Alternative work schedules work, but women CPAs don't believe it. That was the message from AWSCPA's 1989 research report *Alternative Work Schedules and the Woman CPA*. Women CPAs who use alternative work schedules report little damage to their career progression. Despite this, they believe that continued career success is impossible if they choose to use such schedules. However, fact appears not to match perception.

What *do* employers believe? During the interviews, certain themes were continually echoed. The vast majority recognize work options as a business issue and a necessity. This awareness has led them to experiment with and successfully implement such schedules. Most agree, however, that they haven't arrived at a perfect answer, but their willingness to let the options continue to evolve is apparent.

Employers say the key components in the success of such schedules include an understanding between employee and employer that such schedules are a shared responsibility; that an employee's experience and level of performance are critical to the success and acceptance of such programs; that career advancement may slow, but a setback should be only temporary; that there is often unique stress for both the employee and the employer to deal with; that part-time partnerships are challenging but not out of the question; and that most corporate cultures are not completely receptive to alternative work schedules — the debate continues as to whether client service suffers with a part-time arrangement.

As we address each of these issues, you will begin to see that alternative work schedules are in use and often are successful, both from the employee's and the employer's standpoint.

Work Options Are a Business Necessity

Most employers we interviewed recognize the business necessity of alternative work schedules. With growing numbers of women entering the accounting profession, it is critical that employers be flexible. Offering alternative work schedules plays a large part in an employer's ability to recruit and retain qualified people.

Every employer we interviewed views alternative work schedules as a business issue. The emphasis, of course, is on female employees, and there are ample work force statistics to back up the concern.

"Ninety percent of our work force is women, so we see alternative work schedules as a business necessity," said Sherri Sacco, Vice President, Human Resources, Meridian Bank. "Our company is committed to bringing people into entry level positions and training them. This is very expensive, and in order to retain these people, we have to be creative with flextime and part-time. Some of our people work from home."

Peter Pesce, Managing Director for Human Resources at Arthur Andersen & Co., S.C., talked about the firm-wide employee survey conducted in 1987 that led to national guidelines for alternative work schedules. "We received a 70 percent response, including 7,000 handwritten comments — work and family issues jumped right out at us," said Pesce. "We knew we were recruiting 40 percent women. We also knew we were losing one third to one half more women than men during the fourth to sixth year. We had to retain the talent."

Peter Markell, partner-in-charge of Human Resources in Ernst & Young's Boston office, put it this way, "We can't hire 50 or 60 percent women and not offer alternative work schedules. Essentially, that's like saying we're willing to reduce our pool of partners by 50 or 60 percent."

At Chrysler Corporation, the number of women at management and executive levels is a mere 6 percent, according to



"Ninety percent of our work force is women, so we see alternative work schedules as a business necessity."



"We now have some experience arranging these schedules but not enough. We've let it be known that we're looking for role models."

Shiela McKinnon, Human Resources Planning Specialist. Despite this, the company is beginning to look at alternative work schedules. "We have just put together a task group to look into how such schedules could be accommodated," McKinnon explained. "Our system is very large — 100,000 employees — so we have a long way to go once we do say we want to offer this type of option."

All of the employers we interviewed see alternative work schedules as a business issue, but some also see it as a social issue whose time has finally come to the work place. Traditional male/female roles have changed dramatically during the past decade, enabling men to participate more in child rearing and women to take on more financial responsibility.

"Once we get society straightened out so that the male shares an equal load in child-rearing, we'll have the entire work force dealing with alternative work schedules," said Edward J. Kernan, Great Lakes Human Resources Partner for Price Waterhouse. "Then we'll have more rapid progress with creative scheduling."

Don Shire, vice president for Human Resources at Air Products and Chemicals, Inc. admits that his viewpoint, and action, on work options was partly the result of personal experience. Last January, after 18 months of planning, Air Products instituted a comprehensive reduced and flexible work schedule program for employees. "I watched my own daughter-in-law work," Shire explained. "She's a bank executive, has a child, and she and her employer worked out a part-time arrangement. That opened my eyes. In addition, our chairman has four daughters. For us, work options are a real-world situation."

Clearly, as more people use alternative work schedules successfully, more people in decision-making positions will be personally and positively affected. But employers cautioned that it is a *business issue*. "The absolute key to this is economics," said James McKenzie, an audit partner at Price Waterhouse, Chicago. "We have to understand that any form of alternative work schedule must be economically, not emotionally, driven."

Deborah Wildonger, Investment Relations Representative

Air Products and Chemicals, Inc.

Last year, Deborah Wildonger and her husband, also an Air Products employee, adopted a baby. The couple had one day's notice before the child arrived, and the rules of the adoption mandated that a parent be at home with the child for the first four months. No company policy covered such an event, so it was up to the Wildongers and their managers to work out a solution.

"At first, my husband took vacation time, then we took short unpaid leaves to keep our benefits, and finally we worked out a plan where both of us went part-time," Wildonger explained. "He worked in the morning, I worked in the afternoon. We didn't come in with a plan, it just evolved." Wildonger talks about the willingness of management to find a solution. "It really was through the efforts of my own supervisor that it happened," she said. "Clearly, the more latitude you give a manager on schedules, the better everyone is in the long run. During all of this, they were very aware of their own interests, but cognizant of mine as well. And when I saw management making an extra effort to accommodate me, it made me a lot more enthusiastic about the time I was giving them." Would she consider part-time again? "If we get a second baby — definitely," said Wildonger.

Most Companies Are in the Midst of Evolution

Each company we contacted had some sort of alternative work schedules, but none thought they had found all the right answers. Rather, all are in a stage of evolution, working to establish experience from which to assess success.

"We now have some experience arranging these schedules but not enough," explained Robert C. Barry, Jr., a managing partner at KPMG Peat Marwick, Pittsburgh. "We've let it be known that we're looking for role models."

Sherry Mosley, human resource manager for Corning Inc., talked about the time it takes to build a track record. In October 1988, Corning developed a career and family kit, including comprehensive information on all Corning's family policies, a resource guide for parents and a child care handbook. Mosley's opinion is that alternative work schedules will not see heavy use in her company in the near future. "We're three to five years away from really getting the process working smoothly," Mosley said, "but we are taking the right steps, and I'm very hopeful."

Employers talked not only about the time it takes alternative work schedules to build successful track records but the time it takes to develop them in the first place. "If anybody had told me when we embarked on this 18 months ago the level of detail we'd go through, I never would have believed them," said Laura Finn, director of human resources at Air Products and Chemicals, Inc. "We're still rewriting policy that we wrote four months ago, but we're not letting the fact that everything is not perfectly resolved get in the way of the program."

However, in looking at how far women have advanced in the work force during the last 10-15 years, and how much further they're likely to go, spending 3-5 years creating alternative schedules that work is a small price to pay to retain valuable skills.

Kathy Raffa, Audit Manager

Coopers & Lybrand

A firm employee for 11 years, Kathy Raffa currently works approximately 70 percent of full-time. She worked full-time with her first child but switched to part-time with the second. She was the first manager in her department to work part-time. "It is work to make it work," said Kathy. "There is extra responsibility. But it's important I have time with my family. I think there's even greater stress working full-time with a child."

Raffa said she was confident she could successfully work part-time. "I proposed what I thought was workable. It was a matter of having fewer clients and cutting back on some non-client activities. And no matter what hours you are scheduled to work, with the nature of our business, flexibility is essential." Raffa feels a pressure to work more hours and says trying to work fewer hours in an environment where it is not typical is difficult. But she feels the environment will change as more people opt for part-time. "As more and more people make the choice and more people succeed, it will be easier for all of us."

Alternative Work Schedules Are a Shared Responsibility

Employers stressed that a successful alternative work schedule is a two-way street. From the first step of negotiating an alternative work schedule through implementation and review, both employer and employee share an equal responsibility for making the program succeed.

The need for directness, openness and honesty was repeatedly emphasized. Peter Markell of Ernst & Young, recalled a recommendation made last spring by the firm's personnel subcommittee.

"The committee came back to us and recommended that we stop walking on eggshells in terms of alternative work schedules," Markell said. "The committee recommended that we be honest and up front with employees about the impact we think such schedules will have on the company's ability to move forward, on the individual's career, on compensation and so on. We should spend more time counseling our people."

Communication and visibility were also identified as key. "I've seen some schedules work and others fail based on how an individual stays in touch with her company," said Rosemarie Meschi, director of human resource information systems and human resources projects at Ernst &



"It's important for the company to determine how to communicate with the individual ... If an employee feels like a second class citizen, she'll feel out of the mainstream. Her career desires will not be met, and she will begin to feel that this is a job more than a career."

Young, New York. "It's important for the company to determine how to communicate with the individual, how to keep her connected, how to provide CPE credits and so on. If an employee feels like a second class citizen, she'll feel out of the mainstream. Her career desires will not be met, and she will begin to feel that this is a job more than a career."



"Part-time is no different than full-time. If a person is marginal, then the company won't be as willing to do something for him or her as they would for a top performer. Performance simply becomes more important with part-time."

Again and again, employers we talked to stressed the "team" concept between employee and employer and urged employees to understand the resource their manager represents for ultimately getting the proposed work schedule approved. Karol Rose, manager of work and family program and training at Time Warner Inc., explained it this way, "Often a manager will say, 'My boss will never go for this proposal. Forget it.' But the employee must work with the manager as a team and help the manager sell the proposal. It's no different than any other business decision. Negotiation for work schedules is part of a process that is shaped and molded."

Employers also talked about the importance of recognizing problems when they arise and then acting to solve them. Marilyn Vito, executive vice president and CFO at Meridian Mortgage Corporation, gave this illustration:

"One woman employee took a maternity leave, then asked for part-time when she returned. I brought her back as a part-time manager, and it simply wasn't working. We both knew it. A full-time manager had to be hired, so the part-timer agreed to accept a senior analyst position. It was not easy for her, she had a transition to deal with, and there was real emotion. She agreed to sacrifice her role in management, but she is still on a professional track. We were able to recognize the situation and rectify it before it became a problem."

Mary Pott, Manager

Shinners, Hucovsky and Company, S.C.

Mary Pott began working part-time last June after nine years with her firm. She had had her first baby and knew she did not want to be away from the baby full-time. Before the baby was born, the firm asked her to consider part-time. "They knew my feelings pretty well," Pott said. "I was also in close communication with the office during maternity leave. I told them that I wanted to work about four days a week, and I wanted to take care of all my clients."

She has accomplished this, and feels that the program treats both her and the firm fairly. "They are very supportive," she said. "It's good that they want to talk about the future too. We know we need to sit down and work for the next step, which is my ability and desire to become partner." Pott added, "The key to working a schedule like this is to communicate as much as possible."

Experience and Performance Are Key

Employers agree that an employee's experience and performance with the company has a strong impact on the company's willingness to negotiate an alternative work schedule. Strong performers are most likely to use such schedules successfully.

Smaller accounting firms were particularly clear about the advantage of experience. "One of my seniors just got married. If she came in and asked to work part-time, I would say 'yes'," explained Kive Strickoff, president of Kive I. Strickoff, P.C. "She's a valuable employee. I wouldn't want to lose her."

Ronald L. Thaw, managing partner, Thaw, Gopman & Associates, P.A., remembered his first request for part-time. "The first person to request an alternative schedule was someone I wanted to keep," explained Thaw. "She was very bright and

brought a particular talent to the firm that we needed. I wanted to keep her at almost any cost. She wanted to work 80 percent of the time, but if she had wanted to work only 60 percent, I would have agreed."

Kathryn Kwaterski, partner-in-charge of administration at Shinners, Hucovski and Company, S.C., echoed Thaw's sentiments. "Part-time is no different than full-time," said Kwaterski. "If a person is marginal, then the company won't be as willing to do something for him or her as they would for a top performer. Performance simply becomes more important with part-time."

Several employers talked about the significance of becoming a team member before requesting an alternative work schedule. "It's important to be indoctrinated into the company first," said Rosemarie Meschi of Ernst & Young. "If you have a long-standing relationship with the clients, there is client understanding. Senior management people are willing to pick up the slack that may result, if they are picking it up for someone who has a vested interest in the firm and who is working with them as a team. It also helps if you are a solid, consistent performer."

Corporations agreed with accounting firms on the issue of experience and performance. "We've just hired a multi-family underwriter who will work from her home," explained Carolyn Reese, human resource administrator at Meridian Mortgage Corporation. "She's technically connected to us by modem and computer. Her position helps make this an ideal arrangement for both of us. She's extremely well-qualified. Multi-family underwriters are hard to find, and we believe this alternative to traditional employment arrangements makes good business sense."

Lynn Andersen, Vice President
Meridian Bank and Trust

Lynn Andersen had her first baby in May. She wanted to continue working full-time but also wanted to be with her baby

for the first six months. So she developed a plan whose acceptance hinged on her own proven performance with the bank.

"I thought about it for three months before submitting it. I worked very hard to establish my credibility and devotion to the job," Andersen explained. "I knew they had made a large investment in me, and I didn't want to let them down. I also didn't want to hinder my career."

The plan calls for Andersen to work at home approximately 80 percent of the time initially, then gradually increase her time in the office until she once again is there full-time. To ensure acceptance of the proposal, she installed a separate phone line and a fax at home at her own expense and hired a full-time baby-sitter. "The nature of my work makes this all very possible," she said. "And we agreed that we will review the situation frequently and address any problems. I wanted to make sure that there was a lot of accountability built into the program."

Career Advancement May Slow

Many employers said that choosing a part-time option should not necessarily slow a career, but most agreed that some slow-down or trade-off is usually inevitable.

Corporations, more than accounting firms, talked a great deal about the structural problems that promotion for part-timers presents. "We have a number of career ladders in the company, and all relate to job tenure," said Laura Finn of Air Products and Chemicals Inc. "How do you count someone who works 20 hours a week against someone who works 40? How do you figure eligibility for promotion? We haven't figured this out yet."

According to Kathryn Kwaterski of Shinners, Hucovski, the progress of an employee working part-time depends to a great extent on planning and professional ability. "It's important to establish goals and objectives up front. We might say,



Many employers said that choosing a part-time option should not necessarily slow a career, but most agreed that some slow-down or trade-off is usually inevitable.

"This is what we expect you to learn as a manager. If you decide to slow your track down, but still learn these things and perform well, you may progress at a normal rate along with your peers or just slightly slower. But if it takes you longer to learn, this may slow you down more. It depends on the person."

Most employers pointed out the temporary nature of a slow-down, if and when it occurs. As Karol Rose of Time Warner Inc., emphasized, "Yes, working a part-time schedule may affect you temporarily. It may make a difference, but not in the overall goal of where you are going. A career is a long time. We're not talking about 10-15 years but 40 years of work. Six months at a different pace should not be a big deal."

Generally, employers recognized there are times when women, in particular, must make the personal decision to work part-time, and that the work place should accommodate those needs as well as allow her to return full-time without prejudice. Marilyn Vito of Meridian Mortgage Corporation said, "In my discussions with employees, I make it clear that by going part-time they're giving up some acceleration, and I think that's a personal choice and a natural fact of life. There's a time in life when personal demands must take priority, but that shouldn't impede acceleration later on."

According to Valerie Hart of Johnson Hart & Dyson, part-time may indicate a decreased commitment but not decreased value. "If an employee works part-time, will the fact that she herself has chosen to slow down her commitment to the company put her in a position of being less desirous of taking on some of the responsibilities that go with a higher position? "Maybe," said Hart. "And there's nothing wrong with that. It doesn't make her any less valuable to us. We all have periods in our life when we stress different areas, shift back and forth, and I don't think it should slow things down in the long run."

Jayne Day, Audit Partner

KPMG Peat Marwick

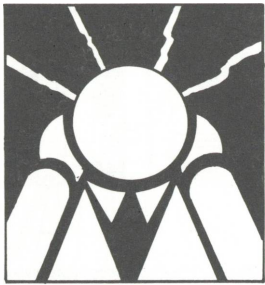
Jayne Day joined her firm in 1976. She was a manager when she requested to work part-time after the birth of her daughter. Her audit supervisor was very supportive. Eventually, she worked out a schedule where she worked about two-thirds time — 1,000 to 1,100 hours a year. She dealt with the issue of her potential promotion to partner by discussing it at the time her proposal was being reviewed.

"I brought it up," she said. "If I worked the equivalent of one year over a two-year period, that's how my progression should be seen. I thought in fairness, that's how it should work. People who were putting in more hours should progress faster." Day said that the discussion did not necessarily mean that she would be held back in any way. "Entry into partnership is a lot more than how many hours you put in," she explained. "Partnership has a lot more to do with qualifications and the availability of work that requires a partner."

Day worked part-time for two years, then returned full-time. She was promoted to partner two years after that. "I don't think part-time slowed me down," she said. "My particular group was very large and we were promoted over a three-year period." She was the first manager in her office to work part-time. "I was driven to make it succeed." Day now has a new baby and has not yet considered part-time again. "As a partner, the responsibilities are greater, but the hours are not. Thus far, with some struggle, I've been able to juggle work and family. If the stresses become too great, I would reconsider. But that hasn't happened yet."

Alternative Work Schedules Can Create Unique Stress

Employers expressed concern about the special stress on employees — often self-imposed — that alternative work schedules can create. Unrealistic expectations, lack of up front thought and planning,



"Those who choose a reduced work load can experience very unique pressure. They want to be as good and as successful as their peers, and they have a tough time dealing with the change."

unwillingness to communicate unhappiness and the inability to say “no” were some of the factors employers believe can cause a program to fail. Many of the women we interviewed who are using alternative work schedules echoed these same concerns.

Competitiveness in public accounting and how it can produce great stress for women trying to balance home and work was aptly described by Peter Markell of Ernst & Young. “Everyone we hire is extremely ambitious, talented, and can do very well,” Markell explained. “Those who choose a reduced work load can experience very unique pressure. They want to be as good and as successful as their peers, and they have a tough time dealing with the change. Often they put more pressure on themselves than we put on them. I do know that those women who understand what they want to accomplish do the best here. Those who don’t can be torn apart.”

Can public accountants ever be fully prepared for the stress before they move into the job? Edward Kernan of Price Waterhouse questioned whether anyone is making an attempt to do so. “It’s hard for people to admit that they can’t have it all, but as a business, we have to recognize that we can’t structure a part-time schedule with full pay and no unusual demands,” said Kernan. “I think students entering accounting often are unaware of what it takes to run an accounting business, and few firms are willing to paint other than the brightest picture.”

But Karol Rose of Time Warner Inc. cautions that alleviating stress takes much more than a narrow on-the-job perspective. As she pointed out, “If you work part-time, yes, stress can be caused by not being able to control the time you put in at the office. But I think all of us have to begin not only controlling our time on the job but controlling our lives, which is a bigger part of it.”

Dee Ann Remo, Supervising Senior, Tax
KPMG Peat Marwick

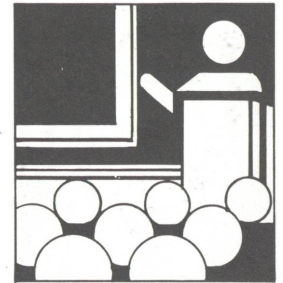
After Dee Ann Remo had her first baby, she thought she would choose to stay home full-time. However, while home on maternity leave, she realized how much she liked her work and wanted to return. She now works three days a week. “They agreed to everything I asked for,” said Remo, the first woman in her department to work part-time. She talked about the attention her partners have given to making her schedule work. “The first time I had an excessive amount of time on my time sheet, they wanted to know if I was feeling pressure to work more. People seem hesitant to ask me for even an extra half hour or so.” She said she has not been pressured to return full-time.

She also discussed the personal understanding she recently has come to about her career. “It’s an ego struggle,” Remo explained. “I see people moving ahead faster. I think I kidded myself for a long time that it was possible to keep up. Now reality has set in. I have to slow down if I’m not here five days a week.” She admits she may be unnecessarily putting pressure on herself. “I try to keep everything in perspective and remind myself of the original reason for going part-time. I know there will be a time I can give 100 percent. Part-time does not have to be forever.”

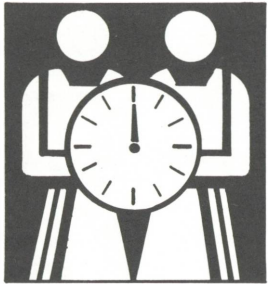
Training and Information Are Essential

Employers agreed that informed employees and responsive managers are essential to successful alternative work schedules. Workshops, printed materials, training seminars, follow-up research as well as publicity of employees successfully using alternative work schedules all can help. The employees we interviewed provided some examples.

This January, NCNB, which has 28,000 employees, will begin holding training seminars for all senior management on



“We could teach them how to breathe deeply to manage stress, but the problems causing the stress would still be there. So we do quite a lot to provide specific family information and resources both to employees and managers.”



"We've got to get to the point of deciding goals not by how many hours you sit in the office but how you accomplish these goals."

work and family issues. The seminars are mandatory and will last a full day. Karen Geiger, vice president and director of career development for NCNB, explained that, among other things, the seminars will introduce work place demographics, review all company family policies, (NCNB currently provides a "select-time" work option for those caring for dependent family members) and describe barriers to using them successfully. Of primary importance, the seminars will highlight NCNB successes.

"A little under one-third of our select-timers already have been promoted in their current job or to a new job," explained Geiger. "There's going to be a select-timer up for senior vice president soon, and that will be the ultimate proof of the pudding."

NCNB also will be conducting an in-depth interview study of all select-timers to determine how the program is working and how it can be improved. "The proof is, at this point, that using select-time does not affect one's career," Geiger said. "But there still is some resistance to the idea of a temporary reduction in hours because no one is comfortable enough with it yet."

Arthur Andersen also is planning an employee survey this fall as a follow-up to its Work and Family Benefits Policy established in 1988. In addition, the firm is introducing training sessions that discuss the topic of men and women as colleagues. As the demographic make up of Arthur Andersen changes, the firm is being proactive in heightening the awareness of gender issues at all levels within the organization.

Sherry Mosley at Corning Inc., also talked about the importance of promoting work option successes within the company. "For the past three years, we have provided diversity training for managers, *Men and Women as Colleagues in the Work Place*, conducted by outside consultants," Mosley said. "This has helped us promote our successes."

Mosley reports that all of the employees who have used part-time have been promoted while using it — a good sign — but adds, "At this point we're dealing with

a small group of achievers. Part-time is not for everyone. It is a privilege, not a right, that should be used by someone who has excellent performance."

At Time Warner Inc., there is a strong focus on getting information into the hands of employees to help them address the issues of work and family. As Karol Rose said, "We could teach them how to breathe deeply to manage stress, but the problems causing the stress would still be there. So we do quite a lot to provide specific family information and resources both to employees and managers."

Time employees attend monthly workshops on issues such as adoption, family finances, eldercare, and children and discipline. They participate in lunchtime employee support groups targeted for single parents; parents of preschoolers, school-age and adolescent children; and those taking care of an elderly parent. These information programs are combine with management training and a range of other assistance programs, including emergency child care and child care centers, to provide support to employees and managers. "It's still not Utopia," concluded Rose. "We have a long way to go."

Angie Cercone, Senior Manager, Human Resources

Ernst & Young

Angie Cercone's supervisor agreed to part-time immediately. "As soon as he knew I was pregnant, he asked me to come talk to him about my intentions and arranging a flexible program if I wanted to," she said. "Once he said this, I had no fear of approaching him for negotiation." Cercone began working an average of three days a week, but quickly realized that wasn't enough in order to complete her responsibilities at work and keep work out of her home. So she talked to her supervisor and increased her hours to approximately 30 a week. She explained that she has retained all of her major responsibilities and considers her schedule

flextime, not part-time. She is the first in her office's human resources group to work such a schedule and feels a special responsibility to succeed. "I have a point to prove," she said, and added, "It was clear from the beginning that my supervisors and the firm wanted this to work too."

Part-Time Partnerships Create Challenge

Attitudes about the acceptance of a part-time partner were split. A few said that given the proper situation, the arrangement could work. Most were skeptical, but no one ruled it out entirely.

There was a general feeling that a part-time partner was almost a contradiction in terms. "Partner encompasses a variety of responsibilities, many of which are difficult to assume if you work a limited number of hours," said Rosemary Meschi of Ernst & Young. "Yes, there are partners on reduced work schedules after the birth of a child, but for a defined period of time. Alternative work schedules usually mean more than a year or so. At a partner level, you couldn't use part-time and assume the full responsibilities of the job."

Charles Goldsmith, director of personnel relations at Deloitte & Touche, agreed. "While we have in place various optional work schedules, it would be extremely challenging for even the most talented partner to meet the high standard of expectations on a part-time basis."

Some of those interviewed felt the size of the firm could make a difference in whether a part-time arrangement would succeed or fail. "A part-time partner would take a large office, but it's a possibility," said Robert C. Barry Jr. of KPMG Peat Marwick. "In a large office, there are enough partners to do job-sharing, and in this day and age, we do have telephones, computers and faxes to help the process."

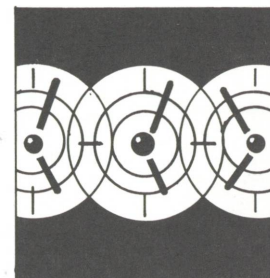
Shiners, Hucovski is not a large public accounting firm, but as Kathryn Kwaterski explained, a part-time partner may be on the horizon, with experience and performance as the key factors in creating the possibility.

"We now have a manager who works part-time and who has a potential for partner," Kwaterski said. "We're beginning to talk to her about partnership. If a person is not technically competent and doesn't have the basic things a partner needs, you don't have conversations about career advancement. But this woman has those things. The clients love her. It's definitely a performance-based situation."

Pat Gleitsman, Independent Consultant

In 1988, Pat Gleitsman, a partner with a Big Six accounting firm, suddenly found herself having to be at home with her children because of a divorce and custody proceeding. So she set up an office at home, working four days a week at home and one day at the firm. "It wouldn't have worked if I hadn't had 16 years of good client and staff relationships," she explained. Gleitsman also remembered the efficiency with which she worked. "What I learned was that my work at home was the most efficient I'd done in years." Eventually, she was able to spend more time at the office.

Then she moved with her family to Nevada and began commuting to the office in California. At that point, Gleitsman proposed that she work on a permanent flexible basis and continue to commute. "The firm did try very hard to consider this," she said. "The proposal received approval all the way to the top." Gleitsman was offered a part-time partnership, but she explained that there was disagreement on the entire issue of compensation. She decided to turn the offer down and begin consulting. "From a work standpoint, part-time partnership can work very well," she said. "But the big issue is compensation. We've got to get to the point of deciding goals not by how many hours you sit in the office but how you accomplish these goals. Right now, there is no category called 'part-time partner'. The assumption is you have to come back full-time in order to be promoted to partner — and there is no incentive for this to change."



"I don't think client service is the issue. The culture of my own firm is the issue. Clients often do a better job of respecting the private lives of our people than we do."

Corporate Culture and Client Demands Are Changing

Employers agreed that the current corporate culture still is not receptive to those who use alternative work schedules, but most feel it is becoming more so as employees and managers continue to set the course. How a part-time schedule might affect client service was a matter of some debate as was client acceptance of being served by a part-timer.

"Client needs are the driving requirement in our business," said James McKenzie of Price Waterhouse, "and clients expect to be serviced 24 hours a day. If they don't get the service from our firm, they'll go somewhere else. To be candid, part-time is not as preferable as full-time. For me, a full-time employee with full flexibility is more valuable."

Robert C. Barry, Jr. of KPMG Peat Marwick, provided a different viewpoint on expectations. "When we talk about part-time, people say 'But what about client service?' I don't think client service is the issue. The culture of my own firm is the issue," said Barry. "Clients often do a better job of respecting the private lives of our people than we do. Our expectation is that it's 24 hours a day, 7 days a week. But I think clients recognize that, while we are expected to provide service on a timely basis, we have personal lives outside the firm. As long as they can get us in an emergency, they don't really care that they can't see us today. They'll see us tomorrow."

Those interviewed all said that there is no attempt to hide from the client the fact that an employee is working part-time. In fact, often clients are provided with an employee's home phone number in case of an emergency. However, the arrangement is not advertised.

"If an employee is working part-time, we don't keep that information from the client. We don't hide it, but we don't actively promote it either," explained Kive Strickoff of Kive Strickoff, P.C. "No client likes to think they are being handled by a person who is not really there for them all the time. It's a matter of public relations."

One employer pointed out that her company's clients generally prefer retaining the same CPA, even if that CPA moves to a part-time schedule. "Many of our clients are family-owned businesses," said Kathryn Kwaterski, of Shiners, Hucovski. "They are small, and they don't like a lot of change. As long as the person serving them is productive, they're happy. They don't care if she is working part-time."

None of the employers we interviewed felt employees choosing part-time received significant disapproval from managers and colleagues for doing so. They said if disapproval or resentment did arise, it was minor, and that this was disappearing as the corporate culture adjusts. Joan Rinaldi, program manager for U.S. Compensation at IBM, described it this way:

"There still is a slight stigma attached to those who leave the office early. You can see it on some people's faces. It's unfair, because no one is here to see them arrive at the office early. Anyone who is extremely ambitious knows enough to give her all when she works an adjusted schedule."

A few of those interviewed pointed to areas where the corporate culture still has not changed. As Joel DeLuca, director of human resource planning at Coopers & Lybrand, said, "I believe men will ride the coattails of the women in many of these family programs. They'll use the programs once they have been established. But even then corporate culture will still have to be dealt with. I've seen research in other organizations indicating some men don't take paternity leave, even if it's provided, but instead take vacation time when their wife has a baby. It's still somewhat of a macho thing."

Barbara Hall, Senior Accountant
Thaw, Gopman Associates, P.A.

Barbara Hall, who has been with her firm for seven years, first worked in industry. She began using a flex schedule



The key issue in timing is whether a woman should choose an alternative work schedule earlier or later in her career.

— working approximately 40 hours a week with no overtime — after giving birth to twins in 1988.

"I come in late, leave early, work after my children go to bed or on weekends," she explained. "In tax season, I work in-house on Saturday." Hall said her firm has been very generous in their flexibility with her and other employees but that the schedule has been difficult at times. "I'm always juggling and they're always juggling." Working more hours is not an option for her now but she feels pressure to do so. "I'm sure they would rather I work more hours or overtime. It's the nature of the business, even if you work 40 hours as I do."

Hall also talks about the internal pressure that she may be placing on herself. "It can be more a matter of my own perception of what the firm thinks about my work."

Other Areas of Concern

Additional issues connected to alternative work schedules also were of concern and interest to AWSCPA members, as revealed in last year's report and during discussions at affiliate-sponsored seminars held during the past year. We asked employers their opinion about the issues. As expected, the opinions were mixed.

PEER NEGATIVES

Few employers felt there was a significant problem caused by co-workers' negative attitudes toward an employee using an alternative work schedule. Most said that such attitudes were isolated, and that the increase in successful examples of work option programs will help eliminate these problems. Another key element to preventing negative peer attitudes is communication from top management to supervisors. If supervisors know that management supports the programs, they will likely support them as well. If supervisors support the programs, peers usually will too.

"We certainly don't want peer resentment to undo what management is trying to accomplish," said a managing partner. "We expect just as much commitment from part-timers, and we communicate

that to all our employees, but we haven't had enough of a track record to demonstrate it yet."

ADMINISTRATIVE DUTIES

In accounting firms, employers said that administrative duties are not necessarily decreased if an employee works part-time. It depends on the office, the employee and her clients. "If someone is good at practice development, recruiting or training, then we let her do it," explained one partner. "Some have non-chargeable responsibilities dropped, others don't."

THE BEST SCHEDULE

There really is little consensus on this. Again, it depends entirely on the type of work and clients. However, some employers did say that working a set number of days rather than working fewer hours each day seems to work better. As one partner explained a part-timer's routine, "It's important that she works three days in a row. That stretch of time makes her work productive. She attacks the work and gets it done, and then can stay home and be a mom."

THE BEST TIMING

The key issue in timing is whether a woman should choose an alternative work schedule earlier or later in her career. Employers are uncertain because there has not been a significant enough group to observe. However, one audit partner who had used part-time did speak with certainty.

"The easiest time is in the middle of your management years. In the beginning years, you are trying to learn your job and you have to put in more hours. However, later you are more organized, and you can delegate. Organization and delegation are the key elements in balancing home and work."

The Big Six firms, in particular, differ in their opinions and policies regarding the best timing. Some restrict it to managers and above, although they say that they are willing to discuss such scheduling with anyone who needs it. Others place no initial restrictions on who can make a request. As one recruiting director explained, "We leave the door open. Our highest turnover is with supervising seniors, so why make matters worse by giving them fewer options?"

Four Case Studies: How It's Done in Smaller Firms

Our interviews confirmed what already is clear — most companies share a similar organizational approach to alternative work schedules, but the specifics vary depending on the nature, size and staffing of the business. Most companies allow flextime, which appears to be easily worked out within offices or departments. Part-time works like this: the employees on part-time receive salaried pay, are eligible for benefits, some or all of which are prorated based on the number of hours worked per week, and they are required to work a certain minimum number of hours per week in order to receive benefits.

However, smaller accounting firms we contacted tell a different story. Since many AWSCPA members asked specifically for information on how smaller firms deal with the issues of alternative work schedules, we are including four case studies. These four by no means represent the total picture, but they do illustrate the concern and uncertainty that many smaller companies feel as they confront this work force issue.

“The Arrangement Was Good for Her and Good for Us”

This CPA firm began its experience with part-time three years ago when it hired a woman to work two days a week, three days during tax season. As the principal in the firm explained, “She had just had a baby and wanted to move into work again. We were at a point where we needed to add an employee part-time. The arrangement was good for her and good for us.”

The firm now has two part-time professionals, a tax manager and a senior accountant. Both are paid an hourly wage, but they do not receive benefits (coverage comes from spouses). However, the principal explains that they are paid a higher hourly wage than normal to compensate for this. One of the women originally had asked to be an independent contractor but was asked to accept employee status instead.

“I preferred this as a matter of convenience,” the principal explained. “It’s more practical. We’re a small firm, and I don’t have an accounting department to figure out details. It’s easier if I do payroll once a week for everyone rather than a check here and a check there. It’s worked out well.”

He says he has had good experience with part-timers and would continue to hire them, but in the same ratio to the full-timers he has now. “Logistically, if you

keep hiring part-timers, you need more desks and computers and so on, and the service becomes patchwork.” However, he added that if his current full-time senior accountant came to him and asked for part-time, he would say yes because he wouldn’t want to lose her.

Another potential concern he faces stems from being in the middle of switching insurance companies. “The insurance company says they consider part-timers as (employees who work) over 17 hours a week, and I have people working 16 hours a week. So if they ask for coverage, I don’t know whether I could cover them.”

“We’re a Firm Small Enough to Experiment”

This CPA firm is in the process of developing a personnel manual, and although it currently has only one part-time professional, the manual may contain a description of alternative work schedules.

A year ago, a three-year staff member returned from a maternity leave and asked to work part-time. “We scratched our heads and asked, ‘How’s this going to work?’” the principal explained. “So for the first time we stumbled our way through it.” The employee asked to work on a per diem basis from her home. The firm did not feel “adjusted enough” to the new option and asked her to work from

the office. She agreed, selecting Monday, Tuesday and Wednesday as her work days.

Initially, the part-timer was paid on a slightly higher hourly rate than before and received no benefits. "I talked to other firms and realized we had blown it. We weren't paying her enough." So the hourly rate was renegotiated based on a mathematical formula: all time connected to normal benefits — holidays, vacations, sick days, continuing education hours, etc. — were added up and multiplied by 60 percent, which was her part-time quota. Her per diem then was raised based on this percentage. "It works," the principal said. "It's only one person, and we have nothing to compare it with really, but it makes sense. And it sets some guidelines and provides policy equity for the future. We're a firm small enough to experiment."

About the use of more part-timers, she said, "The difficulty in any company ultimately is manpower. People cost money and space. Sometimes you have work for a whole person, not a half-person. We've already talked about finding a second part-time person to share the current part-timer's job."

The Firm "Just Fell Into It"

Three professionals plus a paraprofessional work part-time in this CPA firm. There is no written part-time policy. The managing partner says the firm "just fell into it. The first employee who asked to work part-time was someone we wanted to keep."

He said that part-timers generally work 80 percent of full-time to receive benefits. They work on salary, which is prorated. They receive full hospitalization benefits, but dependents are not covered. "We don't have a firm handle on vacation time, but they technically are eligible for 80 percent of vacation. We haven't been strict about that." He said that a per diem arrangement was never considered because no employee ever asked for it. His insurance company has no problem with paying benefits as long as a part-time

employee works at least 1,000 hours a year. "As long as they work 80 percent of the time, we provide the benefits. It never occurred to me to do otherwise. For an employee, benefits are very expensive and hard to get."

"How Much Benefits Can Cost"

This CPA firm maintains three part-timers — a manager, a senior and a supervisor. The part-time manager works full-time during tax season and 3 1/2 days a week the rest of the year, which puts her in the office an average of four days a week. She has a chargeable hourly goal to reach for the year — approximately 75 percent of a normal manager's time. She is paid a regular salary, based on her chargeability goal, regardless of how many hours she actually works during a pay period. She also receives full benefits. The other two part-timers below manager level are paid on an hourly basis, get straight-time pay for overtime and do not get vacation, holiday or health coverage. They are paid for continuing education as are all full-timers.

"Our manager receives benefits because she's a manager and has a potential for partner," explained a partner of the firm. "She is part-time, but she is really managing clients on a full-time basis. Clients call her at home — she does what it takes to get the job done. She just reached her chargeable hourly goal for the year, and we're only in the eleventh month."

The partner said that the firm does spend extra time administering alternative work schedules. She also talks about the cost of providing benefits. "I don't think employees know how much benefits can cost an employer. Benefits are extremely expensive. They can run 30 percent above salary for a full-time person. But I personally think in the next five to ten years in the accounting profession, full benefits will be provided to part-time people because there are going to be fewer accountants to hire. It's a purely economic matter."

Conclusion

By design, our interviews were limited. But from the comments included in this report, several things are clear about the current status of alternative work schedules and the environment in which women CPAs work.

Employers in the companies we contacted not only believe that alternative work schedules are a business necessity, but they believe that such schedules already are working successfully. They also want to see the use of alternative work schedules increase — with the needs of business in mind — in order to balance what is now an often rare and stressful situation for the employee.

The employers insist that employees must share the responsibility for making alternative schedules work, and they emphasize the importance of an employee's performance and experience in determining the success of such schedules. They want employees to be realistic about the trade-offs. It is likely that there will be additional, new stress and that career advancement may slow. Employers also are realistic about their own corporate culture and are beginning to develop specific training and communications programs to promote better understanding of the issues as a whole.

In the end, women CPAs must make choices, and those choices should be based not only on knowledge of them-

selves and their own professional and personal goals but also on knowledge of their company and what it can and will offer. Women CPAs need to connect with the people and resources that can clarify these issues.

AWSCPA urges all members to seek out resources when making a decision about alternative work schedules. Work directly with an AWSCPA affiliate if possible. The organization's 44 affiliates represent one of the best resources for valuable information and direct access to women facing similar decisions.

Also, contact other local professional associations. Women CPAs face many of the same concerns as women in other professions. The practice areas may differ, but the difficulties do not. Identify role models in your company or in other companies — the trailblazers of alternative work schedules — and discuss the "how-tos." Use information to create your own advantage.

"Women have to get very comfortable with living in the present," concluded one business executive. "When we're home, we need to focus on our family and personal life. When we're working, we need to focus on our professional responsibilities. We can't be two places at once."

We hope this report promotes the gathering and sharing of information so vital to "living in the present" — in two worlds, home and work.



"Women have to get very comfortable with living in the present. When we're home, we need to focus on our family and personal life. When we're working, we need to focus on our professional responsibilities. We can't be two places at once."

Advice and Direction: A Checklist From Employers

Many of the employers we interviewed had direct advice for those contemplating an alternative work schedule. Women currently using such schedules also provided information and perspective from a personal point of view.

From their comments, we developed a basic checklist of issues to address — when and if you choose to request an alternative work schedule. Although professional firms and corporations may differ in their approach to alternative work schedules, the advice presented here can apply to both environments as well as to various forms of alternative work schedules, such as part-time, flextime, job-sharing and flex location.

The process may be simpler in some situations than others, depending on the track record of the company and the supervisors who are dealing with the issue. However easy the process may appear, it is important to proceed thoughtfully and carefully to ensure the greatest chance for success.

□ ARM YOURSELF WITH INFORMATION

What is your firm's policy on alternative work schedules? Find out exactly what your company's present policy is — if there is one. Check with your personnel department to obtain as much information on policies and benefits as you can. It is also helpful to review information on policies and benefits at other companies.

What is the experience with alternative schedules in your department or office? Find out if anyone has used such schedules in the past. If not, why not? Has someone tried it and failed? Will you be the first? Remember that whatever the official policy, companies tend to let the negotiation and final decision fall to the department supervisor. His or her past experience may have a strong bearing on your own request.

What type of supervisor do you have? Determine as much as you can about his or her attitudes and perspectives. Is he or she for or against alternative work schedules? Uninformed? Leery? Consider the approach that has worked for you successfully in the past in terms of making requests and presenting proposals. No two managers are alike, and a strategy can help.

What kind of assistance can colleagues and friends provide? Don't reinvent the wheel. Often, professional acquaintances, both inside and outside the company, can

give you successful strategies and techniques well worth integrating into your final plan. Women have successfully used alternative work schedules in most companies and are more than willing to share their experiences. Many may even be willing to share written proposals they used successfully. All it takes is a phone call or two.

□ THINK IT THROUGH

Consider carefully exactly what it is you want and why. Your desires may change as you begin the negotiation process and even after you begin an alternative work schedule, but up front soul searching is important.

Be sure to include your family in the thought process, particularly your spouse, who can be a very strong source of information and support. Other family members — parents or siblings — often can provide direct experience and advice.

□ DEVELOP A PROPOSAL

There is no one format for this, but the proposal should be specific enough to give your supervisor a clear idea of what you want and how you plan to make it work. At the same time, it should be open enough to allow negotiation to take place. Your supervisor is a resource to you, and

his or her input is important. So keep the initial proposal short — a page is usually adequate. You may want to include:

- The type of schedule you are requesting
- The number of hours/days you want to work
- The length of time you expect to use this schedule
- Special arrangements you will make, which may include day care, telecommunications equipment, etc.

It's important that you clearly communicate that your proposal is a business arrangement, and that you recognize the business needs of the company. Don't set your mind on only one way of doing things. Have two or three different scenarios in mind.

□ PROCEED WITH NEGOTIATION

This can be a short or lengthy process, depending upon the company, but the more prepared you are, the better your chance of success. It's always good to remember that nothing is cast in stone. Policies can be changed, and exceptions can be made. Here are items that should be discussed fully during negotiation.

- **Compensation.** Will you remain a salaried employee with salary based on percentage of time worked or be paid hourly?
- **Overtime.** Will you be paid for overtime? This is an important issue, since you may exceed the hours initially planned for.
- **Benefits.** This often is a standard discussion in large companies, since company policy usually covers part-time situations.
- **Promotion and career advancement.** Your desires and expectations should be communicated clearly to give your supervisor a basis for considering what part you will play on the current team and in the future.

- **Specific schedule.** Agree on the exact schedule: when you will be in the office, overtime and so on.
- **Job responsibilities.** Will you retain all your present functions and clients? Will some responsibilities need to be reassigned? How and to whom?
- **Flexibility and availability.** Clarify how available you will be on days you are not working. This point often can cause great friction if it is not agreed on up front.
- **Office space.** Will you retain your same office? Share it? Be assigned a new location? Prestige and efficiency is at stake here, so discuss this carefully.
- **Time parameters.** Discuss when you will begin your new schedule and also if and when you expect to resume full-time work. This often is left open, but talking about it is important. Also discuss what responsibilities you wish to have when and if you return full-time.

There always is the chance that your proposal will not be accepted. Although you should always take a positive approach to negotiation, you may want to consider how you will respond if this occurs.

□ COMMUNICATE THE DECISION

Once the schedule has been worked out, communicate the details to co-workers and answer any and all questions they have about your new schedule and their new responsibilities. Consider the possibility of a memo, issued by your supervisor, describing the new arrangement. It's important that you maintain your role as part of the office team — co-worker cooperation and good will is essential.

You also want to consider whether to communicate the arrangement to your clients. This strategy should be discussed during negotiations and mutually agreed upon.

□ SET UP AN APPRAISAL AND DOCUMENTATION PROCESS

Things change. You cannot foresee or solve every problem that arises, especially in an untried situation. So consider creating checkpoints at which to measure the schedule's effectiveness for both you and your supervisor. This can be accomplished with normal review programs or periodic, but clearly scheduled, meetings with supervisors.

Be honest and open. Communicate concerns so that together, you and your supervisor can work to make the schedule a success.

Also, be sure to document your work as well as supervisory comments about it. Supervisors do change occasionally, and you may be asked to provide a written as well as verbal description of how your alternative work schedule has been conducted.

A Few New Resources

Included are some of the most current resources providing information useful to those involved with alternative work schedules.

PUBLICATIONS

An Overview of Employee Benefits Supportive of Families; February 1990. Available from the Employee Benefit Research Institute, 2121 K Street, NW, Suite 600, Washington, D.C. 20037-2121; 202/659-0670.

Creating a Flexible Workplace, Barney Olmsted and Suzanne Smith; 1989. Available from AMACOM, American Management Association, 135 W. 50th St., New York, NY 10020; 212/586-8100.

Flexible Work Arrangements: Establishing Options for Managers and Professionals; 1989. Available from Catalyst, 250 Park Avenue South, New York, NY 10003-1459; 212/777-8900.

AGENCIES AND ORGANIZATIONS

Alterna-Track, 118 A East 65th St., New York, NY 10021; 212/472-7221.

Association of Part-Time Professionals, Maria Laqueur, Executive Director, Crescent Plaza, Suite 216, 7700 Leesburg Pike, Falls Church, Va., 22043; 703/734-7975.

New Ways to Work, 149 Ninth St., San Francisco, Ca., 94103; 415/552-1000.

About AWSCPA

The American Woman's Society of Certified Public Accountants (AWSCPA) has been helping members face the special challenges of the profession for over half a century. Founded in 1933, the society focuses on professional and personal development and provides members with:

- Resources, training and support that advance career and life goals;
- Opportunities for networking, mentoring and leadership growth;
- Visibility and recognition through a strong national presence.

The society, with a membership of more than 4,000 and 44 affiliates organized in cities throughout the United States, works to advance the professional interests and careers of women CPAs and to assist the accounting profession in confronting issues of special interest to all accountants.

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