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Alternative work schedules and the woman CPA : a report on use, perception and career impact

Karen L. Hooks

American Women's Society of Certified Public Accountants

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Alternative Work Schedules

and the Woman CPA

AWSCPA

American Woman's
Society of
Certified Public
Accountants



**American Woman's
Society of
Certified Public
Accountants**

111 E. Wacker Drive
Chicago, Illinois 60601
312/644-6610

1989-1990
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An Issue of Critical Importance

The accounting profession must address the issue of alternative work schedules. The report that follows makes us certain of this fact. The information it provides to our profession clarifies what AWSCPA members experience and what they believe regarding this critical work force issue, as well as what they want and need in order to remain productive, career-directed professionals.

Alternative work schedules work. It's what the report verifies, but few women CPAs believe it. They are skeptical of using alternative work schedules, unsure of the sacrifices and uncertain of success if they make the choice. The report's key conclusions, based on responses from the AWSCPA membership, present an eye-opening picture:

Career Impact

- Women CPAs who used alternative work schedules reported little damage to career progression and little deterioration in behavior directed toward them from coworkers and superiors.
- Women CPA managers who supervised employees using an alternative work schedule felt the experience was rewarding enough that the benefits were worth the costs.

Despite this...

- Women CPAs do not believe continued career success is possible after using any of the alternative work schedule plans except flextime.
- Women CPAs who used alternative work schedules knew they very much wanted to do so, but did not know what it was going to cost them in terms of career sacrifice.

Reasons for Use

- Newborn or small children at home is almost universally believed to be a good reason to use either a part-time or flextime schedule, but women CPAs do not believe their careers will be successful if they make such a choice.
- Child-related reasons and pursuing education are more often associated with the use of part time; elective reasons, such as avoiding traffic and preferred scheduling, are more frequently associated with the use of flextime.

Implementation Issues

- The majority of plans offered by employers are not formally structured.
- Women CPAs in public accounting expect if they use an alternative work schedule their responsibilities will remain the same, but they will have fewer clients.

- Women CPAs believe hierarchical position influences the degree of career impact caused by using an alternative work schedule, but do not agree about the position at which the use of an alternative work schedule generates the least career damage. The survey results suggest they believe there is less damage when such schedules are used at lower levels.

The Outlook

- Management is neither encouraging nor discouraging the use of alternative work schedules.
- Women CPAs report the availability of alternative work schedules was not a factor in accepting the jobs they currently hold. They do not believe the need for an alternative work schedule will cause them to change jobs in the future.

However...

- A majority of women CPAs believe the availability of an alternative work schedule would be a factor if they were in the job market today.

What are the implications of this report? It is clear, based on the views of our membership, that women CPAs are frustrated. They feel a strong need to balance work life and home life but find it difficult to do so without direction and support from employers. Women CPAs, a major source of our profession's personnel and productivity, are potentially at risk.

AWSCPA is committed to raising questions and providing information on issues important to our membership. To that end, AWSCPA now is developing a companion study on alternative work schedules that surveys the employer. Employers in both public accounting and industry will be questioned about their experiences and perceptions relating to the woman CPA who uses an alternative work schedule.

We hope that both reports on alternative work schedules are used throughout the business community to help develop solutions.

Nancy O. Tang
For the Officers and Directors
American Woman's Society of Certified Public Accountants
September 1989

ALTERNATIVE WORK SCHEDULES AND THE WOMAN CPA

A Report on Use, Perception and Career Impact

**By
Karen L. Hooks**

Prepared for the American Woman's Society of Certified Public Accountants

September 1989

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INTRODUCTION

AWSCPA Members Want to Know

- Are women CPAs using alternative work schedules?
- Do women CPAs believe they can be successful in their careers if they use alternative work schedules?

These two questions are being asked by members of the American Woman's Society of Certified Public Accountants; they inspired the study described in this report. Women CPAs want to know whether they can opt out of the standard work schedule. They want to know how many women in their profession are choosing alternative work schedules and what impact that choice has had on their careers. They want to know which schedules make the most sense. And they want information to present to employers, to strengthen their negotiating positions.

The decision by AWSCPA to fund a study investigating alternative work schedules was consistent with its commitment to provide leadership in major areas affecting women CPAs. AWSCPA also was in a unique position to collect information on the topic of alternative work schedules because its membership contains women CPAs working in all areas of the accounting profession. The data provided by AWSCPA members and published in this report will be useful to the business community, as well as to the members themselves.

A Look at the Survey

In December 1988, a five-page, 48-question survey was mailed to the membership of AWSCPA requesting both facts and perceptions about alternative work schedules. The areas addressed included those suggested to be of interest by literature on the topic and those identified by the board of directors as being of concern to AWSCPA members.

One of the first challenges in developing the survey was defining the various alternative work schedule arrangements. The definitions used for the purpose of the survey and in this report are as follows:

Flextime: Employees can choose which periods in a day to work, assuming business needs are met.

Flex location: Employees work at least part of the time in an alternative location from the traditional job site.

Part time, fewer than 40 hours: Employees work a schedule of fewer than 40 hours per week.

Part time, specified hours: Employees work less than a normal number of hours. This could be a given percent of the norm or a fixed schedule. It might be as many, or more, than 40 hours during busy time periods.

Part year: Employees work a regular schedule but less than a full year.

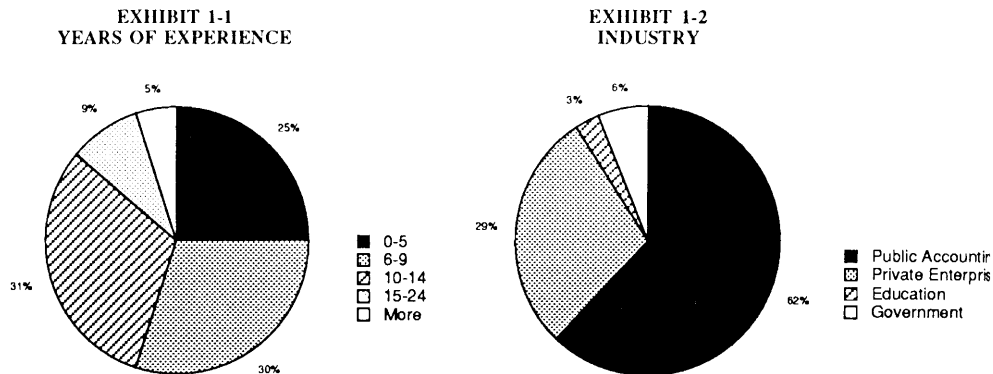
Job sharing: A job which could normally be performed by one person is handled by more than one.

As will be seen, not all of the schedules defined were widely used. Also, in some cases more than one description was necessary to explain a respondent's schedule.

Members Respond

Of the 4,276 AWSCPA members to whom the survey was mailed, 1,146, or 27 percent, responded. In addition to answering questions, many of the respondents also wrote comments, often lengthy comments, on the various areas addressed. As would be expected based on the composition of the organization's membership, most of the responses were from females; eight males responded.

The vast majority, 96 percent, stated their principal work is in the field of accounting. EXHIBIT 1-1 displays years of work experience and EXHIBIT 1-2 shows the industry segment in which survey respondents work. The amount of work experience of those who responded varied greatly and was quite representative of the most recent statistics about AWSCPA membership, with two exceptions. More women with 10 to 14 years of experience, and fewer women with 15 to 24 years of experience, responded than is representative of the membership. Sixty-two percent of the respondents work in public accounting, 29 percent in private enterprise (including not-for-profit), three percent in education and six percent in government. Again, these percentages are quite similar to the overall membership profile.



EXHIBITS 2-1, 2-2 and 2-3 show specific information on marital status and children. Most of the women who responded, 71 percent, are married. A slight majority, 51 percent, do not have children. The 49 percent who have children consists of 41 percent who have children living at home and 8 percent whose children do not live at home.

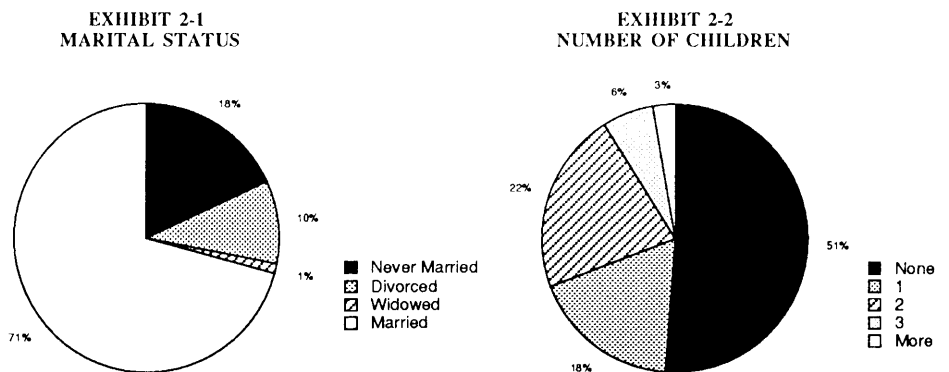
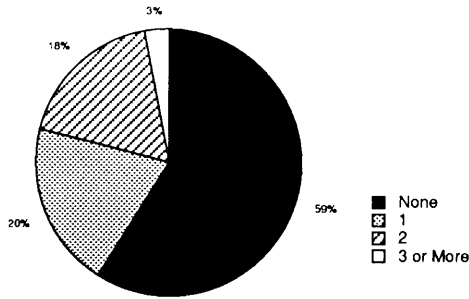


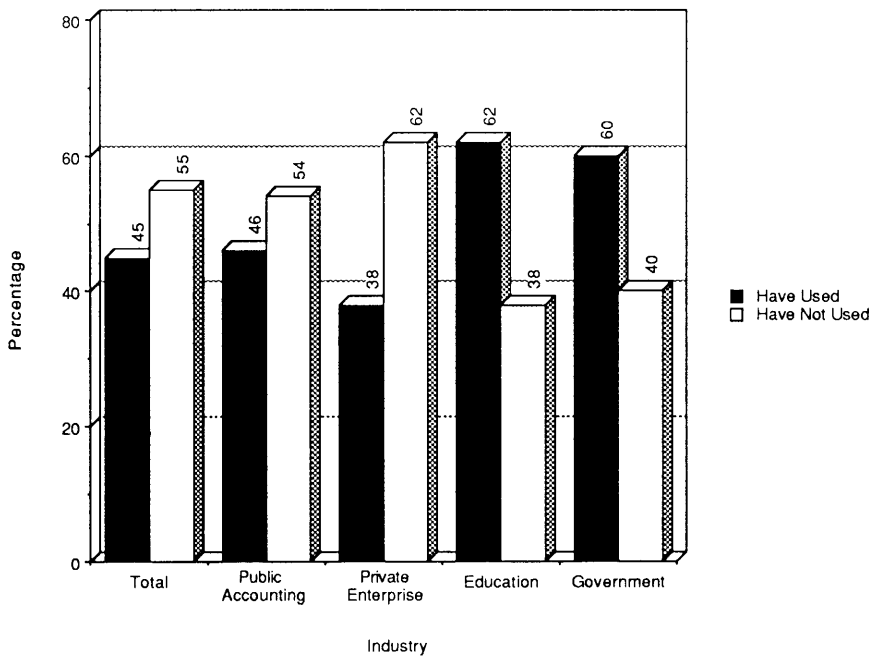
EXHIBIT 2-3
NUMBER OF CHILDREN AT HOME



Use of the Plans

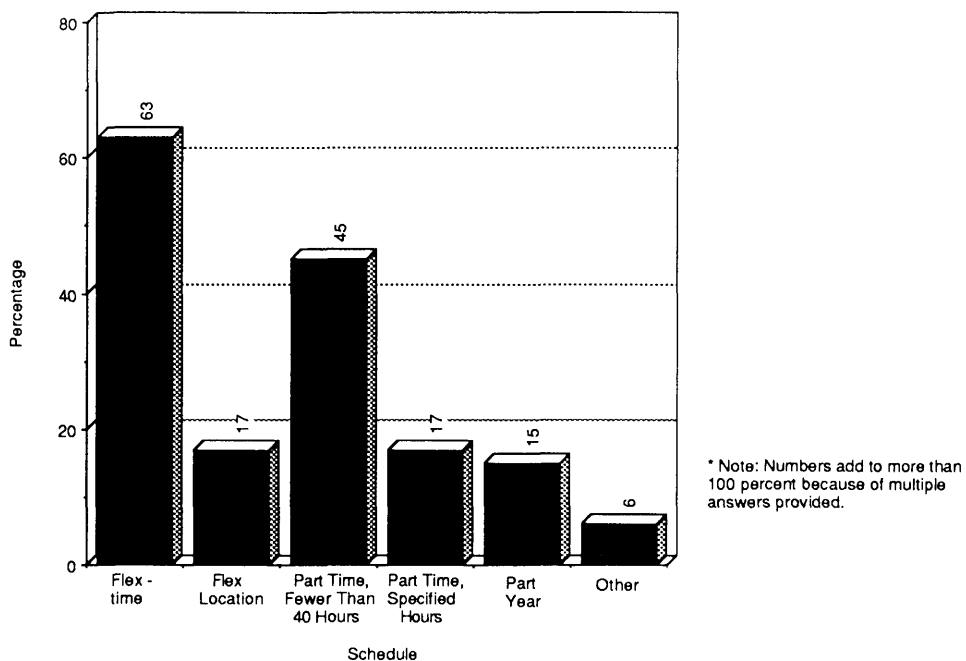
The high percentage of respondents who had used an alternative work schedule was a surprise. Forty-five percent of those who responded had participated in such a schedule. It seems very unlikely this is representative of the percentage of women CPAs, or even of AWSCPA members, who have used alternative work schedules. A more reasonable conclusion is women who have used alternative work schedules are very interested in the subject and therefore were more likely to take the time to respond to the survey. The distribution of alternative work schedule use based on the segment of accounting in which respondents work, shown in EXHIBIT 3, was somewhat expected, with greater use occurring in education and government than in public accounting and private enterprise.

EXHIBIT 3
USE OF ALTERNATIVE
WORK SCHEDULES



The survey asked those who had used an alternative work schedule what type of plan was used. Sixty percent described their work schedule using just one plan name, e.g., flextime or part time, fewer than 40 hours per week. A substantial number, 26 percent, used two plan names to describe their schedules. The rest of the respondents identified three or more. As shown in EXHIBIT 4, flextime and part time are the two plan types most frequently listed.

**EXHIBIT 4
 DESCRIPTIONS OF PLANS GIVEN BY
 THOSE WHO HAVE USED ALTERNATIVE
 WORK SCHEDULES**



Individual tailoring of the plans used was obvious from the combinations presented. For example, many women who worked flex location also indicated flextime, presumably because they had no specified hours of the day during which they were required to work. Also, many part-time schedules were part year. The difficulty in describing the various possibilities was highlighted by a comment from one public accountant who had not participated in an alternative work schedule. She wrote: "Sure, I work flextime, if it means working whatever hours it takes to get the job done. I work flex location, too, if that means I always take a file home on weekends!" In summary, some form of part time seems to be the most widely used alternative work schedule, with flextime use being next.

CAREER IMPACTS

Not Perfect, But Feasible

Utilizing an alternative work schedule is one way to balance a career with other life challenges. An assessment of whether the choice to use an alternative work schedule was good or bad can only be made based on the results of the trade-offs involved. Clearly, there are trade-offs. In order to receive the advantages presented by an alternative work schedule, the participant will not receive some of the advantages of being in a standard or full-time position.

The survey asked women who had used alternative work schedules questions about their levels of desire to use an alternative work schedule, about their expected levels of career sacrifice, and about the actual consequences of their experiences. To address the issue from another perspective, the survey also gathered information from those in management positions who had experienced subordinates using alternative work schedules. The responses suggest these experiences have worked out quite satisfactorily.

Michelle Cocker, Tax Manager
Centron DPL Company, Inc.
Minneapolis, Minnesota

(Worked seven years in a Big Eight public accounting firm, the last year part time; moved to industry part time; two young children)

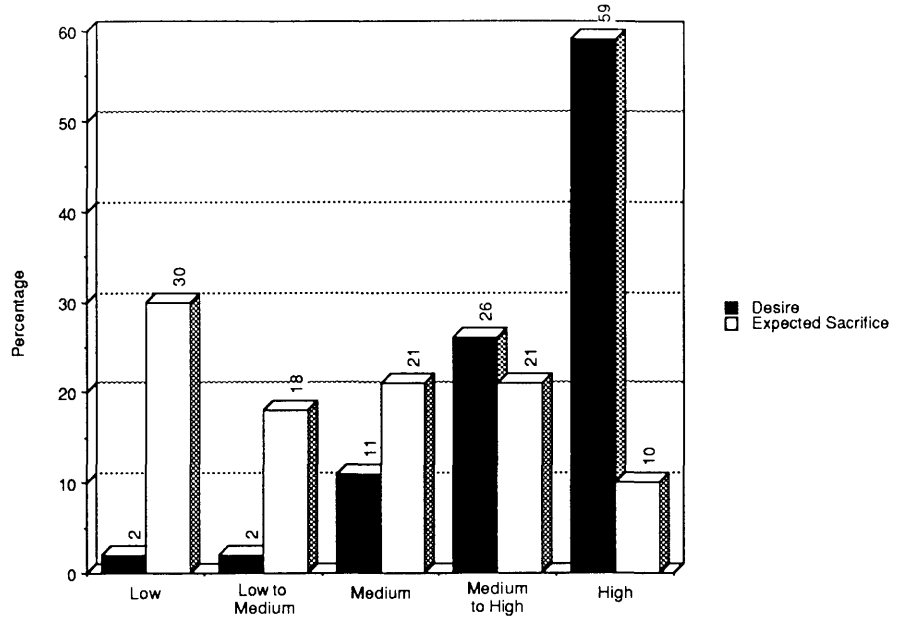
“When I left public accounting for a job in industry, I was not torn by the decision. I could not see that there was a way to balance my life. I wanted to move. I had always felt guilty not working five days a week and I lost the guilt when I transferred to industry.... The people here are very cooperative. They schedule staff meetings on the days I’m in. I don’t think there’s any resentment at all.... For women who are torn by the decision to work part time, I would tell them nothing is permanent. When you make a choice, you may lose in some areas but you will gain in others. We really still are pioneers.... As long as I grow personally and professionally—there is so much to learn—then I’m happy with my choice.”

“The people here are very cooperative. They schedule staff meetings on the days I’m in. I don’t think there’s any resentment at all.... When you make a choice, you may lose in some areas but you will gain in others. We really still are pioneers....”

— Michelle Cocker, Tax Manager
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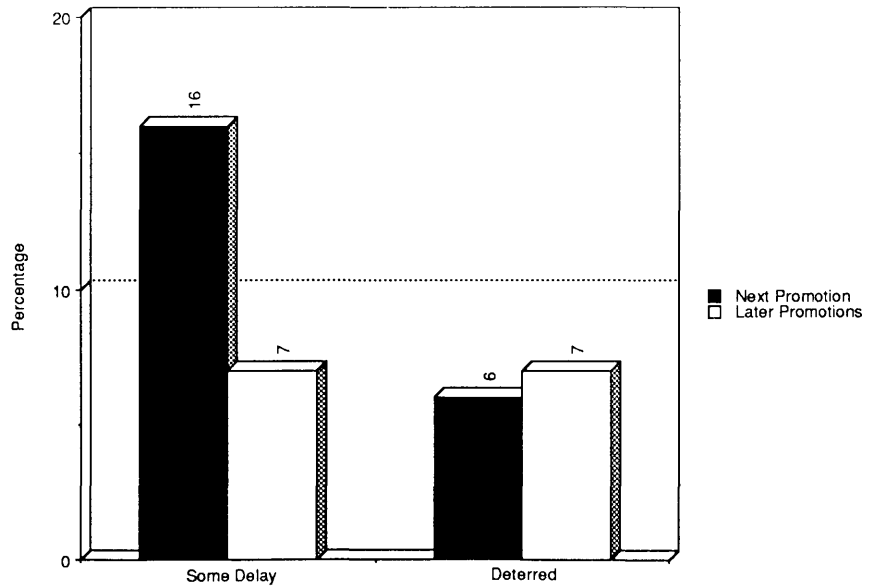
Overall, women who had participated in an alternative work schedule stated they had possessed a high desire to use such a schedule. Eighty-five percent expressed their desire at the top two levels on a numerical scale. There was considerably less consensus among the group regarding what they expected their career sacrifices to be. The exception to the lack of consensus on expected sacrifice was among women in government positions, 65 percent of whom expected career sacrifice to be low. The appropriate conclusion is women who used alternative work schedules knew that they very much wanted to do so, but did not know what it was going to cost them in terms of career sacrifice. EXHIBIT 5 shows information on desire and expected sacrifice.

**EXHIBIT 5
DESIRE TO USE ALTERNATIVE WORK SCHEDULES
AND EXPECTED CAREER SACRIFICE**



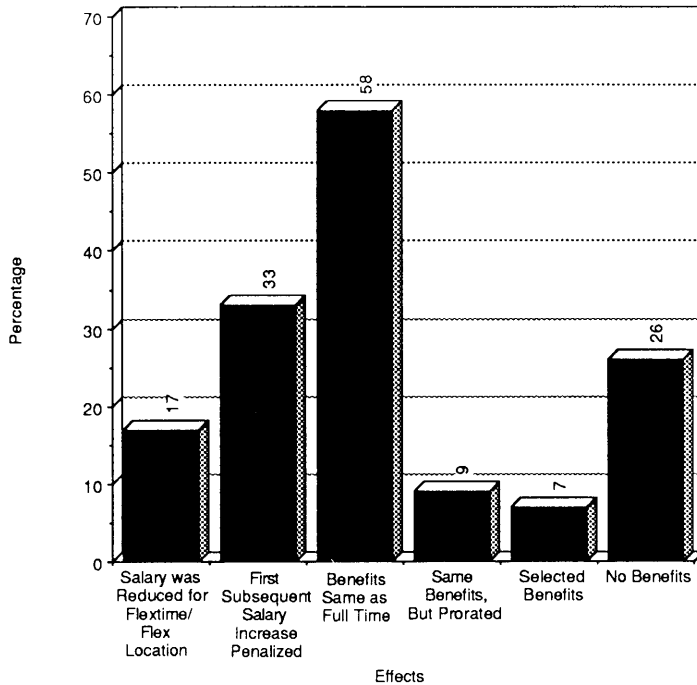
The survey addressed the issue of career damage experienced with questions about perceptions of effects on promotions, compensation, and coworkers' and superiors' behavior. As shown in EXHIBIT 6, relatively little damage to promotions was perceived by women who had used an alternative work schedule. Regarding the first promotion following use of an alternative work schedule, 16 percent believed they experienced some delay and six percent believed their next promotion was prevented. Regarding subsequent promotions, seven percent believed using the alternative work schedule caused some delay and seven percent thought it deterred promotions.

**EXHIBIT 6
PERCEPTIONS OF EFFECTS ON
SUBSEQUENT PROMOTIONS**



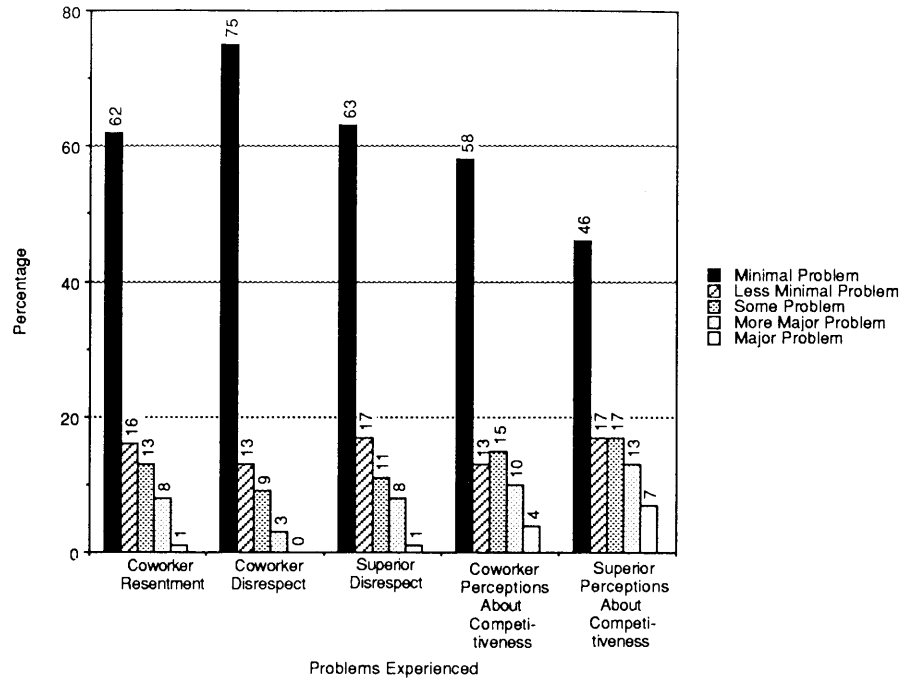
The perceived effects on compensation were more extensive than those on promotion. It might be expected that compensation would not be reduced for flextime or flex location work schedules because hours worked are not reduced. Contrary to this expectation, 17 percent of those who used a flextime or flex location schedule stated their salary was reduced. Further, 33 percent of those who had used any type of alternative work schedule believed their first salary increase subsequent to using the schedule was penalized. The percentage was slightly higher in public accounting. Benefits received ranged from none to the same as for an employee on a regular schedule. The majority, 58 percent, of those responding indicated they received the same benefits as full-time employees. Effects on salary and benefits are summarized in EXHIBIT 7.

**EXHIBIT 7
EFFECT ON SALARY AND BENEFITS
EXPERIENCED BY THOSE WHO HAVE USED
AN ALTERNATIVE WORK SCHEDULE**



The majority of women who used alternative work schedules reported little deterioration in the behavior directed toward them from their coworkers and superiors. This can be seen in the information presented in EXHIBIT 8. Most reported minimal problems with coworker resentment, coworker disrespect and disrespect from superiors. The survey also included questions asking whether coworkers and superiors continued to regard the person who had used an alternative work schedule as one who was 'willing to compete'. The answers to these questions were not quite as clear cut. Although 71 percent and 63 percent reported minimal problems with the perceptions of coworkers and superiors, respectively, 14 percent and 20 percent reported major problems. If there is any issue about which women CPAs must prove themselves after using an alternative work schedule, it appears to be the continued desire to be competitive in the workplace.

EXHIBIT 8
 PERCENTAGES OF THOSE WHO HAVE USED AN
 ALTERNATIVE WORK SCHEDULE AND HAVE
 EXPERIENCED MINIMAL PROBLEMS



“The partners have convinced me they are supportive. The managing partner explained that he wants professionals who have a well-balanced life.... I haven’t decided when I will return full time. Right now, I’m focusing on providing quality service to my clients. I’m competitive, and I want to do a good job for my firm, but I also want to be a good mom. I want my family to have me at my best.”

— Nancy Greer, Senior Manager
 Ernst & Whinney
 Dallas, Texas

Nancy Greer, Senior Manager
 Ernst & Whinney
 Dallas, Texas

(Nine years with firm; left to work in less stressful job, then negotiated with firm to return part time; one child)

“When the firm called me back in to talk, they asked me why I hadn’t considered a reduced work schedule. I told them I wanted to be a partner, and that frankly, I wasn’t sure people were willing to accept someone on a reduced work load. I didn’t think they would consider me as partner material. I didn’t know if my peers would accept me. And I also wasn’t sure if I myself could make part time work. But the partners have convinced me they are supportive. The managing partner explained that he wants professionals who have a well-balanced life. I now meet monthly with my progress reviewer to discuss any problems, and quarterly with the managing partner.... Successful part time comes down to the person you’re working for. If you don’t have guidance and support, it won’t succeed.... I haven’t decided when I will return full time. Right now, I’m focusing on providing quality service to my clients. I’m competitive, and I want to do a good job for my firm, but I also want to be a good mom. I want my family to have me at my best.”

Douglas Phillips, Managing Partner

Ernst & Whinney
Dallas, Texas

(Negotiated reduced work schedule with senior manager Nancy Greer)

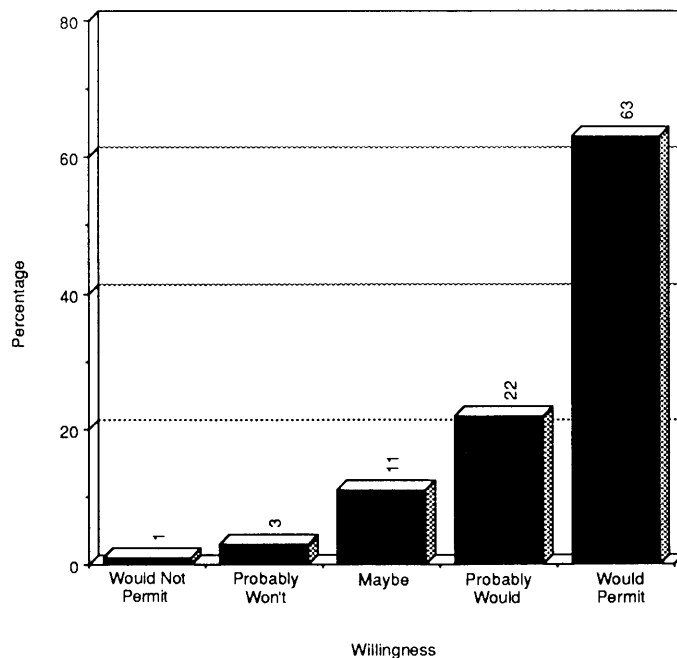
“We are in business to provide services. People with talent can provide services part time and still be effective. We look for people who will contribute long term to the company.... I don’t see alternative work schedules as having to be short term; many do, I don’t. The key factors are that the employee is comfortable with the arrangement—a woman can’t be home feeling guilty. And there has to be flexibility—schedules go out the window sometimes.... My main interest is in making the reduced schedule work. It’s a business matter. We spend so much time recruiting and training an individual. There is a large investment, and I hate to lose employees because they think they can’t balance everything.”

To address the issue of whether the trade-offs of alternative work schedules are reasonable from management’s viewpoint, the survey asked a question of those women who were in positions of management and had had at least one subordinate use an alternative work schedule. The results are shown in EXHIBIT 9. When asked whether they would be willing to permit another employee to use an alternative work schedule in the future, 85 percent responded positively. A reasonable inference from these responses is that trade-offs involved in these managers’ experiences were balanced. It might not be accurate to conclude that experiences were good, but it is proper to conclude that, on balance, these managers’ experiences were rewarding enough that the benefits were worth the costs.

“People with talent can provide services part time and still be effective. We look for people who will contribute long term to the company.... I don’t see alternative work schedules as having to be short term.... My main interest is in making the reduced schedule work. It’s a business matter. We spend so much time recruiting and training an individual. There is a large investment, and I hate to lose employees because they think they can’t balance everything.”

— Douglas Phillips, Managing Partner
Ernst & Whinney
Dallas, Texas

EXHIBIT 9
WILLINGNESS TO PERMIT ANOTHER
SUBORDINATE TO USE AN
ALTERNATIVE WORK SCHEDULE



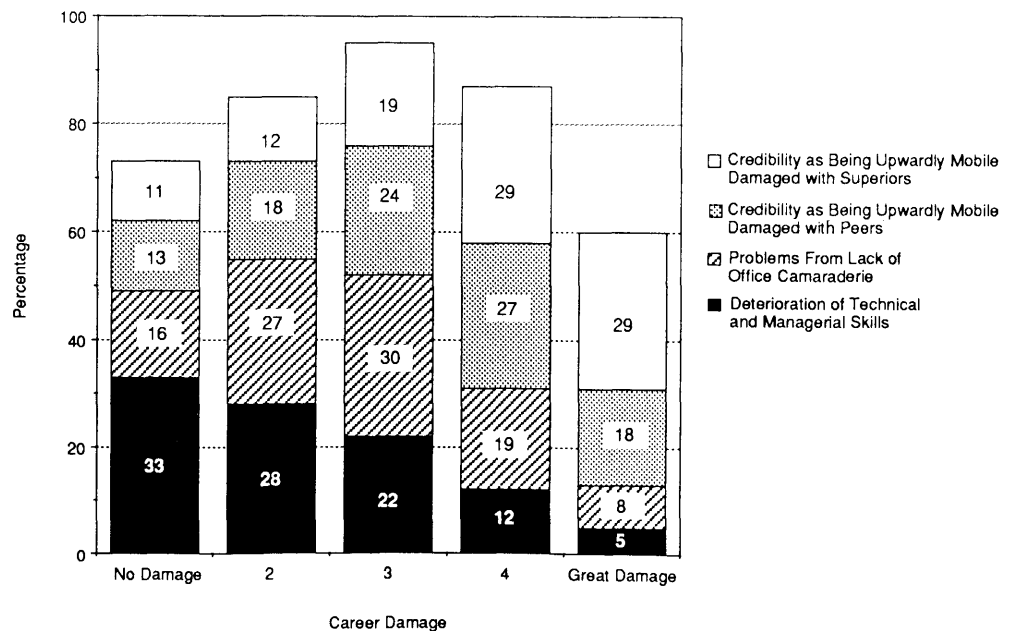
Skepticism Abounds

Additional questions about coworker and superior behavior were asked, in a hypothetical context, of everyone to whom the survey was mailed, without regard for whether they had used an alternative work schedule. These questions were phrased to address the perceived possibility of career damage from various sources if someone were to use an alternative work schedule. Various sources of potential damage suggested were deterioration of technical and management skills, lack of office camaraderie, and lack of credibility as being upwardly mobile. Responses indicate very little concern for career damage because of deterioration of skills. Career damage from lack of office camaraderie is a source of moderate concern, but more people expect little or no damage than a great deal of damage.

The possibility of career damage resulting from a lack of credibility with peers as being an upwardly mobile employee also is a source of moderate concern. On a scale from "no damage" to "a great deal of damage," each possibility was chosen by a number of survey respondents. This seems to indicate a lack of consensus. While it might be concluded that concern over peer perception is moderate because only 18 percent assigned it the maximum ranking as a source of great career damage, an equally appropriate conclusion might be the impact of peer perception is unknown. One clear conclusion can be reached. Responses to this question indicate greater concern or uncertainty about the damage than was reportedly experienced by respondents who used alternative work schedules. As was shown previously, 71 percent of those who had actually used an alternative work schedule believed they experienced minimal problems from coworkers' perceptions of their continued competitive spirit and ability.

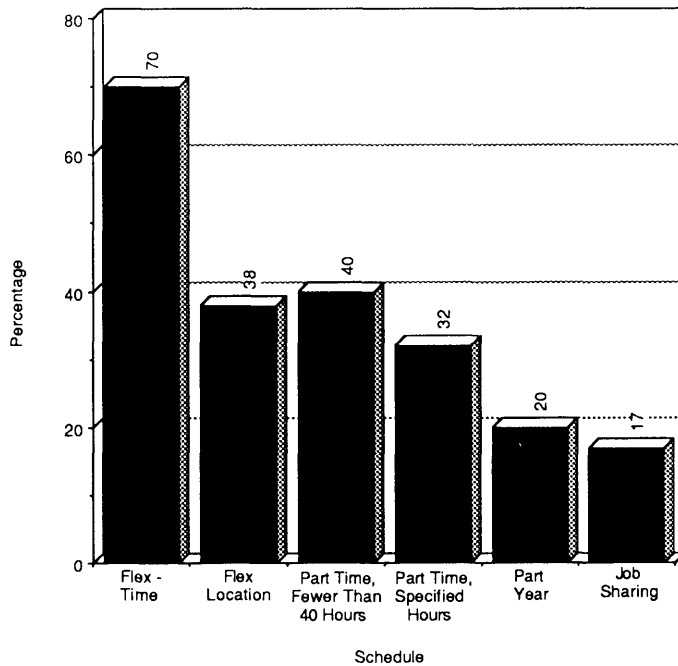
The potential source of career damage about which the greatest concern was expressed was the perception of superiors. The question, which was phrased hypothetically with instructions that it should be answered based on perceptions, asked: "If you were to use an alternative work schedule in your current position, would your credibility as a candidate for an upwardly mobile career path be damaged with your superiors?" Fifty-eight percent indicated a great deal of damage would result. Again, this is inconsistent with the responses of those who have used alternative work schedules, which indicated 63 percent experienced minimal problems of this nature. Responses to questions about potential career damage are shown in EXHIBIT 10.

EXHIBIT 10
PERCEIVED POSSIBILITY OF CAREER DAMAGE
FROM USING AN ALTERNATIVE WORK SCHEDULE
BASED ON A HYPOTHETICAL SITUATION



A general question was asked of everyone regarding the ability to maintain career success after using an alternative work schedule, and responses are shown in EXHIBIT 11. Career success was defined as continuing to be a candidate for upward movement and promotion (up to and even within top management ranks), even if at a slower pace. Job retention without continued potential for promotion was excluded from the definition. The question was to be answered as it would apply within the respondent's own work environment. Flextime is the only alternative work schedule about which the survey produced optimistic results. A majority of the respondents do not believe continued career success is possible after using any of the alternative work schedule plans except flextime. Again, this result seems contrary to the experiences of those using the plans, who report perception of limited problems with compensation and promotion.

EXHIBIT 11
EXPRESSED BELIEF THAT CAREER SUCCESS CAN
BE MAINTAINED AFTER USING THESE
ALTERNATIVE WORK SCHEDULES



Another set of hypothetical questions also supports the conclusion that inconsistencies seem to exist in perceptions about the effects of alternative work schedules. After questioning whether continued success was possible, the survey asked whether salary, both short-range and long-range, would be damaged by use of an alternative work schedule. Although some responses indicated a concern for short-range salary damage, the majority of responses reflected a belief that short-range salary would reflect a person's hours or responsibility. Most of the responses on long-range salary effect were at intermediate points between no salary damage and significant salary damage. This may indicate an uncertainty about the salary effect in the long run. Such a response is clearly inconsistent with the previously reported responses that long-range career success potential is poor. It may be the respondents are generally pessimistic about career success potential and use of alternative work schedules. But when an inquiry is structured in a specific sense such as the salary questions, they are more able to analyze cause and effect and the result is less pessimistic. The responses to the questions on short-range and long-range salary are shown in TABLE 12-1 and 12-2.

EXHIBIT 12-1
EFFECT OF USING AN ALTERNATIVE WORK SCHEDULE ON SHORT-RANGE SALARY

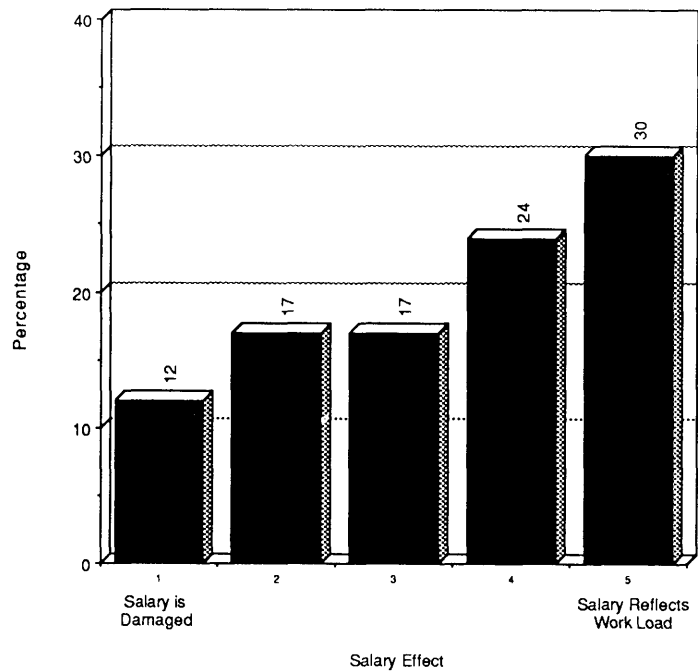
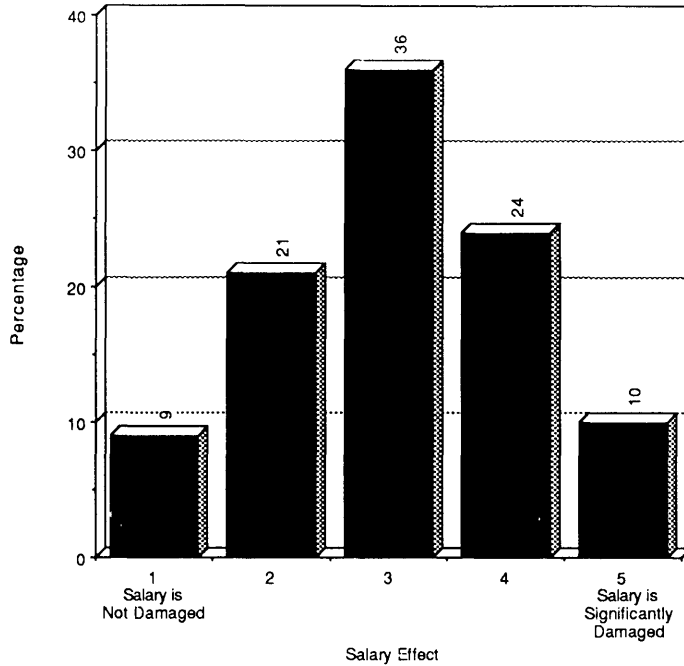


EXHIBIT 12-2
EFFECT OF USING ALTERNATIVE WORK
SCHEDULE ON LONG-RANGE SALARY



Another observation on the lack of confidence expressed in the viability of career success when one uses alternative work schedules stems not from the survey questions but from the comments voluntarily provided. The survey instrument provided numerous opportunities for comments and many people took advantage of those opportunities. The sheer number of comments indicated significant interest in the topic. The content of the comments, however, often left the impression that an opportunity had been provided not only for comments but for a venting of concern. While a number of the comments were positive, many of them reflected a disbelief in the overall feasibility of alternative work schedules. Again, this lack of confidence does not seem to be reflected in the experiences of those who have used them. The flavor of the comments was skeptical, and, therefore, consistent with the results of the analysis of the survey responses.

REASONS FOR USE

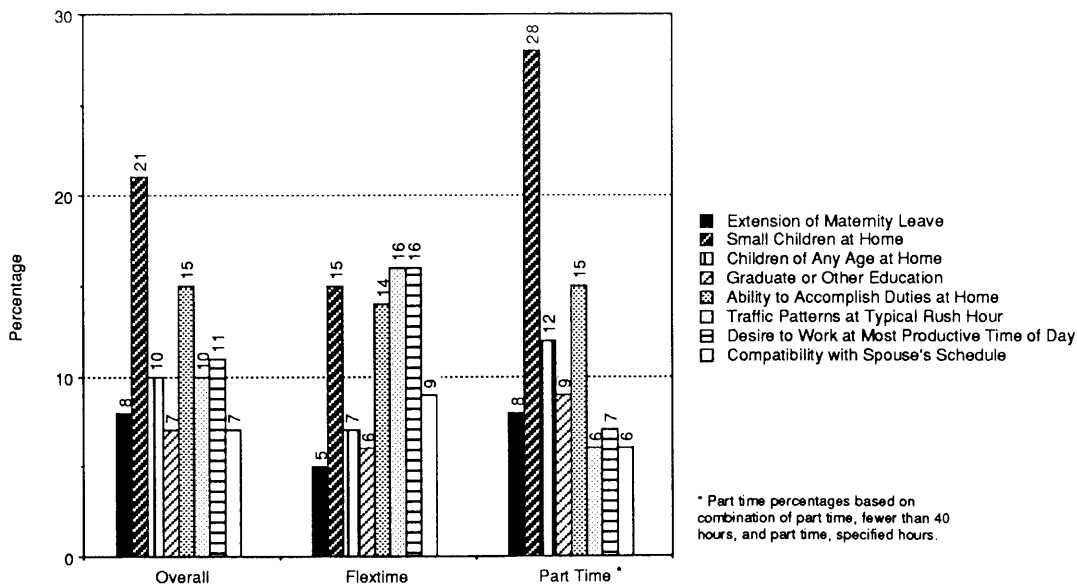
Different Reasons, Different Work Schedules

Women who have used alternative work schedules were highly motivated to use them. The survey asked women who have used alternative work schedules to identify their reasons for making such a decision. The reasons motivating these women are quite varied, but they fall into several easily recognizable groupings. The first group of reasons is related to a need to schedule time around the schedules of other people. The most obvious source of this need to schedule is children. Childbearing and child rearing in the form of extended maternity leaves and responsibility for children at home accounts for 39 percent of the reasons given for using alternative work schedules. Adding graduate or other advanced education to this list, a situation in which one must obviously attend classes at a time designated by someone else, increases the explanation provided by this category to 46 percent.

The second group of reasons might be described as personal reasons that are not fundamental to a work life/home life balance, but may enhance the quality of life. These include the ability to accomplish work-related duties at home, the desire to avoid the traffic of rush hour, the desire to work at the most productive time of day, and working on a schedule that is compatible with a spouse's schedule. These reasons account for 43 percent of the reasons given for using an alternative work schedule.

Patterns present themselves not only in the reasons women used alternative work schedules, but in the types of schedules used for the different reasons. Child-related reasons and pursuing education are more often associated with the use of part-time schedules. The more elective reasons, such as avoiding traffic and preferred scheduling, are more frequently associated with the use of flextime schedules. A summary of the reasons for using alternative work schedules is presented in EXHIBIT 13.

EXHIBIT 13
REASONS GIVEN FOR HAVING USED
ALTERNATIVE WORK SCHEDULES



Helene Blumner, Partner
Reardon, McCallum & Co.
Upland, California

(Left accounting to raise family; returned part time, then full time; two grown children)

“Acceptable reasons for part time? Having to take a college course during the day is one, because the company would benefit in the long run. Raising children is another, of course, although any arrangement has to work into the company schedule.... I want an employee’s first priority to be with the firm.”

— Helene Blumner, Partner
Reardon, McCallum & Co.
Upland, California

“Acceptable reasons for part time? Having to take a college course during the day is one, because the company would benefit in the long run. Raising children is another, of course, although any arrangement has to work into the company schedule.... There is growing focus on quality of life right now, but for a company, the bottom line is essential. Part time requires an employee willing to be committed. There is a mental attitude that is important to us. I want an employee’s first priority to be with the firm. It’s hard to know if an employee can handle part time. It boils down to the individual.... There’s no doubt flextime will be a standard policy in the future, especially here in California with the traffic as it is. Once that happens, clients will understand the arrangements better. And as more and more women enter accounting, part time will be fully accepted too. It’s inevitable.”

The information the survey data provides on the relationships between reasons and types of schedules used may seem insignificant if seen as simply confirming the expected. It is important, however, even if it just confirms a common sense assumption. Part-time and flextime schedules produce different results in work experience and career exposure. Within a given period of time, a person on a part-time schedule spends less time at work than one on a flextime schedule. This reduced time spent on the job will likely lengthen the chronological time leading up to promotions. As has been discussed previously, the perception exists that the potential for career success is questionable if an alternative work schedule is used, and the problem is perceived to be greater with part time than with flextime.

The survey results suggest child-related reasons often cause women to select part-time schedules and women perceive that part-time schedules make career success less likely. Further, since a part-time schedule affords less time on the job, the concern may be well grounded. This raises a number of questions such as the following: Is the important issue regarding perception of career success the schedule selected or the reason for the selection? Do women basically believe there is an incompatibility between raising children and a career in accounting? How do these issues interact with the possibility that the problems of alternative work schedules are perceived to be greater than they actually are?

The Furor Over “Tracking”

This past year has been rather tumultuous regarding women and nonstandard work schedules. As a result of the media coverage of an article published in *Harvard Business Review* by Felice Schwartz, founder and president of Catalyst, the term “Mommy Track” has been coined. To some it means providing career opportunities that mesh with an employee’s personal responsibilities. To others it means placing women with children on a slower, less demanding career track from which their careers may never recover. The controversy surrounding the public airing of the issue was intense.

Although clearly not as a result of the “Mommy Track” publicity, many firms have recently announced new plans offering flexibility to their employees, usually related to anticipated parenting needs. Among these companies are some of the Big Eight public accounting firms. For example, one firm has instituted a program of flexible schedules that may be requested by new parents on the

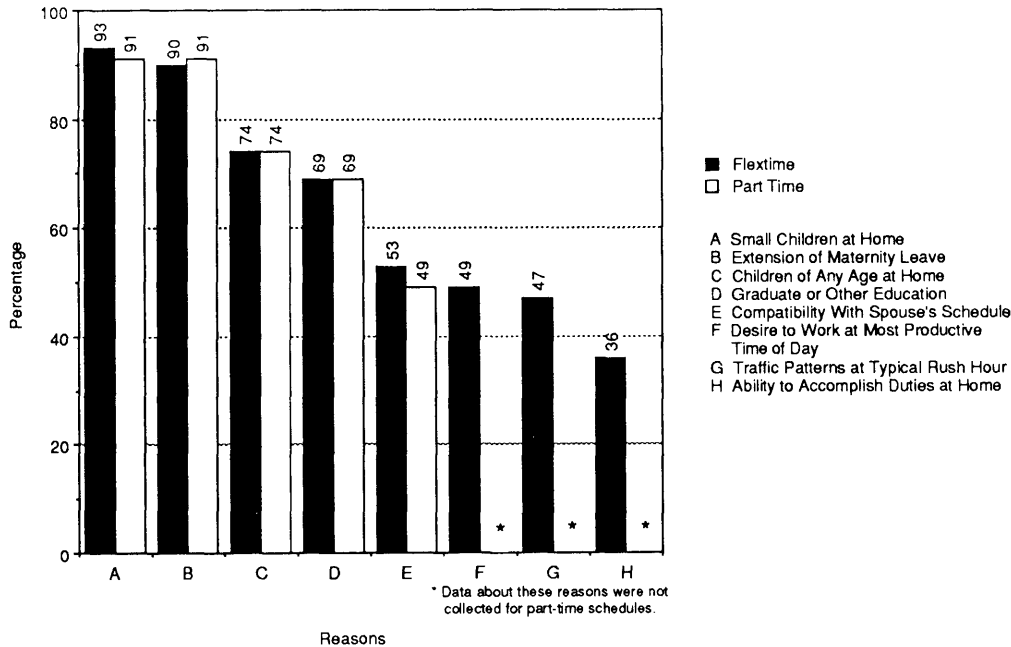
professional staff at the manager level. The program's provisions permit qualified employees to work part time for up to three years following the birth or adoption of a child.¹ Another firm offers a special part-time status. Requests for this status may be made by all personnel who are on a full-time basis. The program may be used twice in an employee's career for a period of up to 12 months each time.² The description of both of these plans includes a caveat that promotion may be delayed as a result of the reduction in experience gained while participating. A number of variations on these types of plans are being offered by other public accounting firms.

Rating the Reasons

The survey asked respondents to consider a list of possible reasons for using alternative work schedules in order to identify those reasons perceived to justify such use. The presence of newborn and small children at home is almost universally believed to be a good reason to use either a part-time or flextime schedule.

Moreover, when asked to consider the issue in a personal rather than an abstract sense, a large percentage of those who responded stated newborn or small children at home would be a good reason for them to use an alternative work schedule. Children of any age at home and advanced education are believed to be good reasons by approximately 70 percent. EXHIBITS 14 and 15 show responses about reasons believed to justify the use of alternative work schedules.

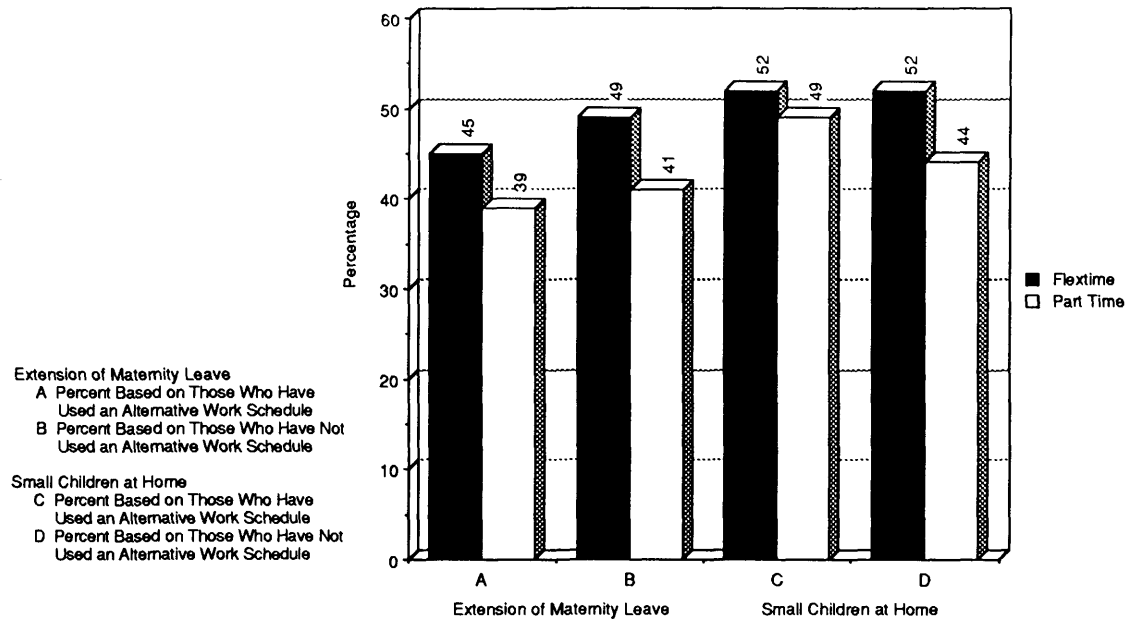
EXHIBIT 14
PERCEPTIONS OF GOOD REASONS TO USE
FLEXTIME AND PART TIME



(1) *Work and Family Benefits*, Arthur Andersen & Co., 1988.

(2) Policy of Deloitte Haskins + Sells, per Inter-Office Memorandum, 1/6/89.

**EXHIBIT 15
BELIEFS THAT THESE REASONS WOULD
JUSTIFY PERSONAL USE OF FLEXTIME
AND PART TIME SCHEDULES**



When these answers are linked with conclusions previously made, the results are problematic. There is a belief that the presence of small children at home is a good reason to opt for an alternative work schedule. Thirty-nine percent of the women who said they have used an alternative work schedule did so for child-related reasons. Between 41 and 52 percent of women who have not yet used an alternative work schedule believe that newborn and small children at home would be a good reason for them personally to do so. Yet, doubt exists as to the ability of maintaining a successful career if a woman chooses an alternative work schedule. This doubt is exacerbated by the fact that part time is perceived to present more of a problem than flextime, and part time is more often selected for child-related reasons than is flextime. In summary, women believe children at home are good reasons to work nonstandard schedules, and either have or would consider making such a choice, but do not believe their careers will be successful if they do.

Do women who have and have not used alternative work schedules possess different beliefs about what constitutes a “good” reason for selecting such a schedule? Overall, the responses of both groups are similar. One difference, however, is that women who have used alternative work schedules tend to be more favorable about the adequacy of any reason presented to them. This difference between the groups becomes more pronounced as the reasons become more clearly related to personal choice, e.g., traffic patterns and the ability to accomplish duties at home. In other words, the less “mandatory” or more “optional” the reasons become, the greater the split between the two groups. When a reason is very optional, those who have used an alternative work schedule are more likely to classify it as a good reason than are those who have not used an alternative work schedule.

IMPLEMENTATION ISSUES

Formal and Informal Plans

The majority of plans offered by respondents' companies are not formally structured plans. They are schedules that are negotiated on a personal basis between the person using the schedule and that person's superiors. The frequencies of availability of different types of plans are shown in EXHIBIT 16. This data was obtained by asking everyone who received the survey to identify the types of plans offered by their employers.

Karen Rockvam, Manager
Larson, Allen, Weisclair & Co.
Minneapolis, Minnesota

(Ten years with firm; works part time; two children)

"I came up with my own plan, I put together a package, I presented it and was prepared to answer all objections. I think because I was organized, they said 'yes'. For the first year, people didn't know I was working part time. The company attitude was: 'Let's keep it quiet.' My coworkers didn't realize why I wasn't there on Friday. Most of my clients didn't know. I also wasn't getting any review or feedback, so I asked them how it was working, and they said fine. I now go in every year and have a talk.... I was a senior when I started part time and now am a manager. I work almost 90 percent of the time, and am keeping up with the technical information. My impression is that I won't make partner until I come back full time, which I plan to do."

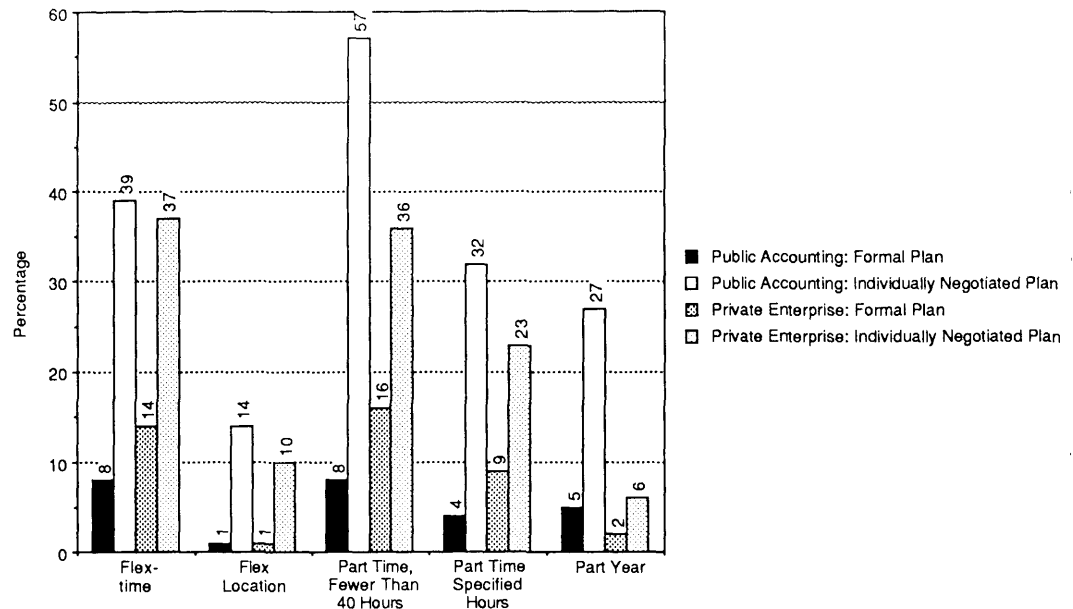
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— Karen Rockvam, Manager
Larson, Allen, Weisclair & Co.
Minneapolis, Minnesota

The more frequent availability of individually negotiated plans may have both positive and negative results. A positive aspect may be that schedules may be tailored to best fit the needs of both the employee and the employer. The major purpose of alternative work schedules is, after all, to adapt an employment position to meet both an employer's needs and an employee's desires and life needs. It seems reasonable to assume that trying to mold these needs into preconceived patterns would have less positive results than operating on a more flexible basis. A negative result is that an individual plan format offers no guarantees and the negotiating positions of the two parties involved determine the outcome. The prevalence of individually negotiated plans, at least in this survey group's employment environments, coupled with the risk associated with negotiation, highlights the need for the dissemination of information. If women are to negotiate their own schedules, then possessing more information about plans and their most effective use will put them in stronger positions. It is reasonable to assume employers are interested in receiving information for the same reason.

In addition to displaying the division between formal and individually negotiated plans, EXHIBIT 16 indicates a prevalence of part-time plans.

EXHIBIT 16
 AVAILABILITY OF DIFFERENT TYPES
 OF PLANS AT RESPONDENTS'
 PLACES OF EMPLOYMENT



“Right now, I’m saying I will stay part time for a year and then take a look. I can’t see it working indefinitely. The firm is not ready for part-time partners, and I do expect it will slow down my promotion track. But it doesn’t bother me to lose a year. This is simply a decision I have to make.”

— Margaret Nault, Senior Manager
 Peat Marwick Main & Co.
 Boston, Massachusetts

Expectations for Public Accounting

A question directed only toward public accountants asked about the ways in which a public accountant’s job description would change upon opting for a nonstandard work schedule. As can be seen from EXHIBIT 17, the overwhelming response was that the responsibilities in public accounting would be the same, but would be performed for fewer clients. There was less consensus regarding changes that might occur in administrative and practice development responsibilities. Approximately one-third, 34 percent, of the respondents believe administrative tasks would be reduced, but 20 percent think more administrative tasks would be assigned. Twenty-seven percent believe less practice development would be required. Of those responding to this question who have used an alternative work schedule, 44 percent based their answers on perceptions and 56 percent on their knowledge of an actual case. Of those responding who have never used an alternative work schedule, the great majority, 89 percent, based their responses on perception.

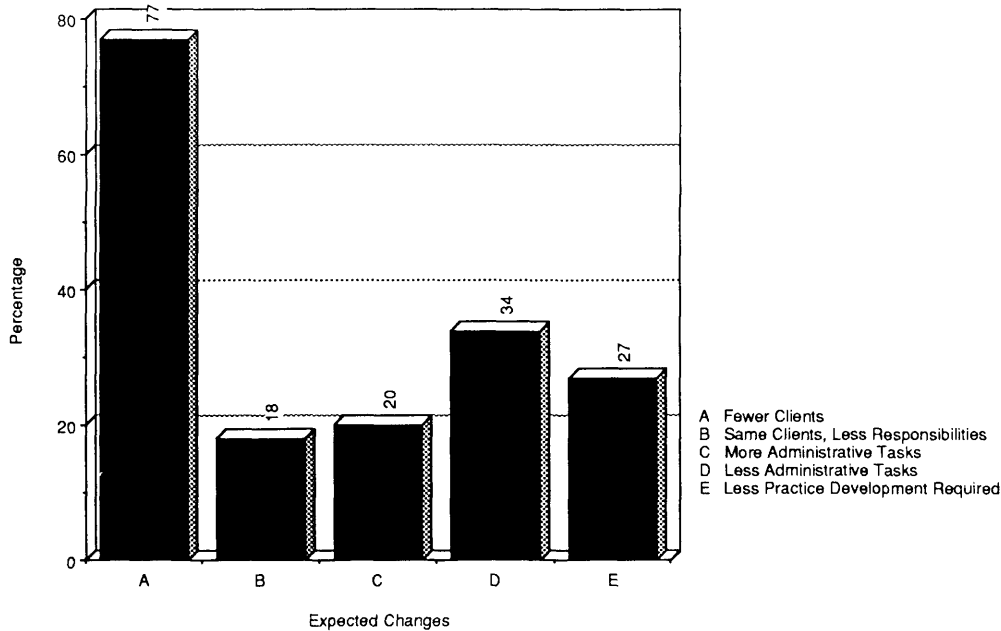
Margaret Nault, Senior Manager

Peat Marwick Main & Co.
 Boston, Massachusetts

(Nine years with firm; pregnant with first child; will begin part time after birth of child)

“My plan is to work three days a week. I expect to work more than that during busy season. I will have fewer clients, but I can’t give up the professionalism, which means if I have to come in on a Monday or Friday, I will. I don’t object to being called at home. It’s hard to predict how it will work. It will be interesting... Right now, I’m saying I will stay part time for a year and then take a look. I can’t see it working indefinitely. The firm is not ready for part-time partners, and I do expect it will slow down my promotion track. But it doesn’t bother me to lose a year. This is simply a decision I have to make.”

EXHIBIT 17
 EXPECTED CHANGE IN JOB RESPONSIBILITIES
 IN PUBLIC ACCOUNTING WHEN USING AN
 ALTERNATIVE WORK SCHEDULE



Several implementation problems might be predicted based on the responses received. First, it may be difficult to maintain an alternative schedule at times of peak workload. The workload in public accounting tends to be seasonal. It also tends to be heavier at times approaching deadlines for specific clients. It may be difficult to maintain a part-time or flextime schedule at those times of heavy workloads. Second, while administrative tasks may not contribute significantly to promotion qualifications, practice development accomplishments do. If practice development activities are reduced during the period an alternative work schedule is used, this may delay career advancement.

“The arrangement is what I anticipated: a smaller client load, two instead of four. But if both clients have emergencies, I may end up working longer hours.... You have to be flexible, and not work part time sometimes.”

— Heidi Stewart, Senior Manager
 Deloitte Haskins + Sells
 San Francisco, California

Heidi Stewart, Senior Manager
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 San Francisco, California

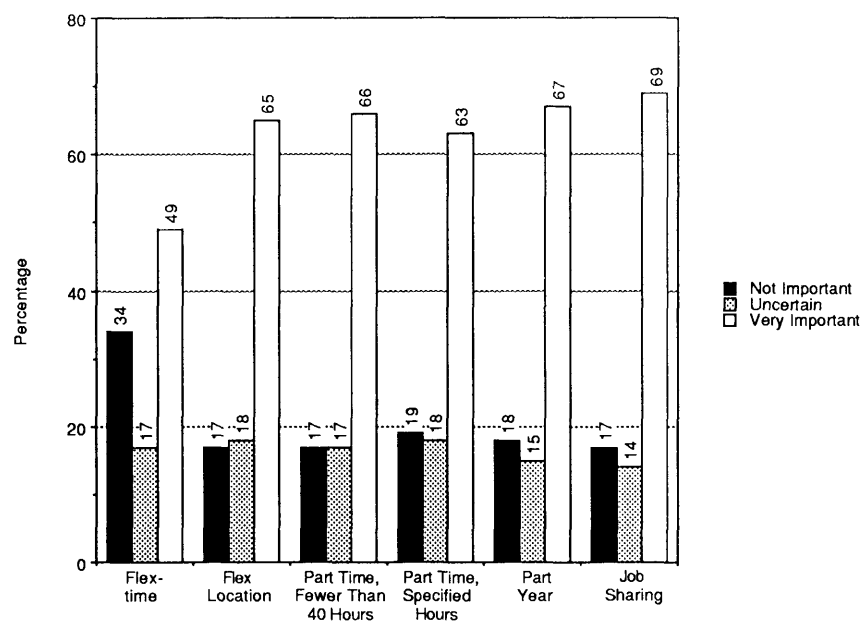
(Ten years with DH+S; part time since January; two young children)

“I returned full time after my first child and had no problem with juggling. But my second child made a big difference. Full time was simply too much, but I found it very difficult to leave the company entirely, so now I’m working three days a week. I may come in four days a week, depending on the work. The arrangement is what I anticipated: a smaller client load, two instead of four. But if both clients have emergencies, I may end up working longer hours.... You have to be flexible, and not work part time sometimes. Often, it’s easier to come in an extra day than try to deal with the work from home. Sometimes, the level of stress at home is high: I get business calls, I take work home and can’t complete it because of my children’s needs. And at work, I’m running to get all my work done in three days. People think part time creates less stress, but that’s not always true.”

Hierarchical Position Affects Success

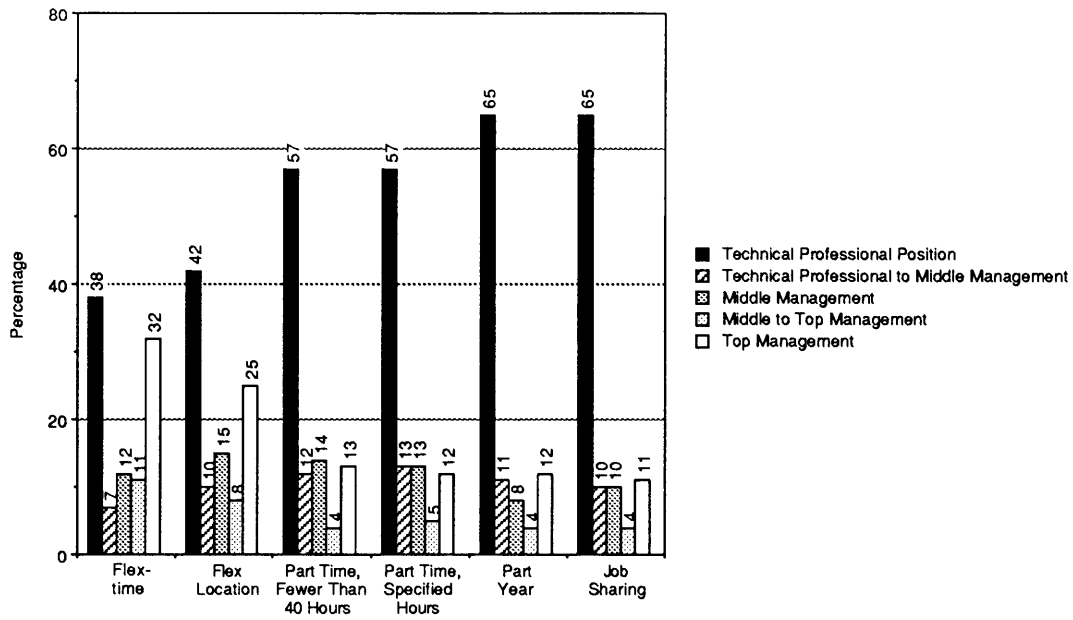
There was a clear statement by women who responded to the survey that hierarchical position within an organization can influence the degree of career impact caused by using an alternative work schedule. The survey posed a question for each type of alternative work schedule. The questions asked all respondents to specify how important the hierarchical level at which each nonstandard work schedule is used is to continued career success. EXHIBIT 18 shows responses for the various schedules. Flextime was the only schedule for which the hierarchical position was not perceived to be very important by a majority of the respondents. For all other work schedules, between 63 and 69 percent believe the hierarchical position at which the schedule is used is very important.

EXHIBIT 18
IMPORTANCE OF HIERARCHICAL POSITION
AT WHICH AN ALTERNATIVE WORK SCHEDULE
IS USED TO CONTINUED CAREER SUCCESS



The response was not as definitive to questions regarding the specific hierarchical level at which use of each alternative work schedule will cause the least amount of career damage. EXHIBIT 19 shows the various responses. For each work schedule question there were a number of responses selecting each position along the career path. Further, the responses suggest different perceptions based on the employer of the person answering the question. Overall, the results tend to suggest the belief that lesser damage will take place for those at lower levels, e.g., technical or professional positions. For example, 57 percent of respondents suggested use of an alternative schedule at a technical or professional level to cause the least damage when using part time, fewer than 40 hours, and part time, specified hours. The percentage is 65 percent for both part year and job sharing. Women may believe use of a nonstandard work schedule is not as obvious at lower levels because there are more people at those levels. Alternatively, the belief might be that management will forget an employee used such a schedule by the time selective upper management promotion decisions are being made. In summary, there is consensus that hierarchical position is important, but a lack of consensus about the position at which the use of an alternative work schedule generates the least career damage.

EXHIBIT 19
HIERARCHICAL POSITION AT WHICH USE OF AN
ALTERNATIVE WORK SCHEDULE CAUSES THE
LEAST AMOUNT OF CAREER DAMAGE



THE OUTLOOK

An Undersold Benefit

Management is neither encouraging nor discouraging use of alternative work schedules. Several questions were intended to assess whether management used the availability of these schedules as an incentive in either recruiting or retention. The answers suggest management does not. Seventy percent of the women responding indicated management neither encourages nor discourages participation in alternative work schedules. Forty-one percent indicated management informs employees about the availability of the plans; 59 percent said management does not. And only 25 percent believe that management uses alternative work schedules as a selling point in the recruiting process. A conclusion that may be inferred from this is that management does not perceive the availability of nonstandard work schedules to be either an important factor to workers or a benefit that can be used to gain a competitive edge in recruiting and retention. An alternative conclusion might be that management does not want to encourage use of the plans. As will be discussed, the possible belief that availability of nonstandard work schedules is not important appears to be incorrect.

“I think if companies would hear and learn directly how alternative scheduling works, they would be encouraged to use it...”

— Nancy Fuhr, Partner
Olsen, Thielen & Co.
St. Paul, Minnesota

Nancy Fuhr, Partner
Olsen, Thielen & Co.
St. Paul, Minnesota

(Began her career as first part-time professional for local public accounting firm; went full time after five years; four grown children)

“It’s still a lot easier for firms simply not to bother with alternative work schedules. It takes commitment and flexibility on both sides. Right now, management doesn’t know how to deal with the issue. They end up asking the employee to put together her own program. I think if companies would hear and learn directly how alternative scheduling works, they would be encouraged to use it....There are additional costs when firms use part-time employees—administrative time, office space, supplies. The economics of the business world don’t allow us to give anyone anything. But the costs are offset because we’re not paying the employee full-time salary. I think part time does work for a firm, particularly a large firm.... Every time I hear about CPAs who are good and want to work less than full time, I try to hire them.”

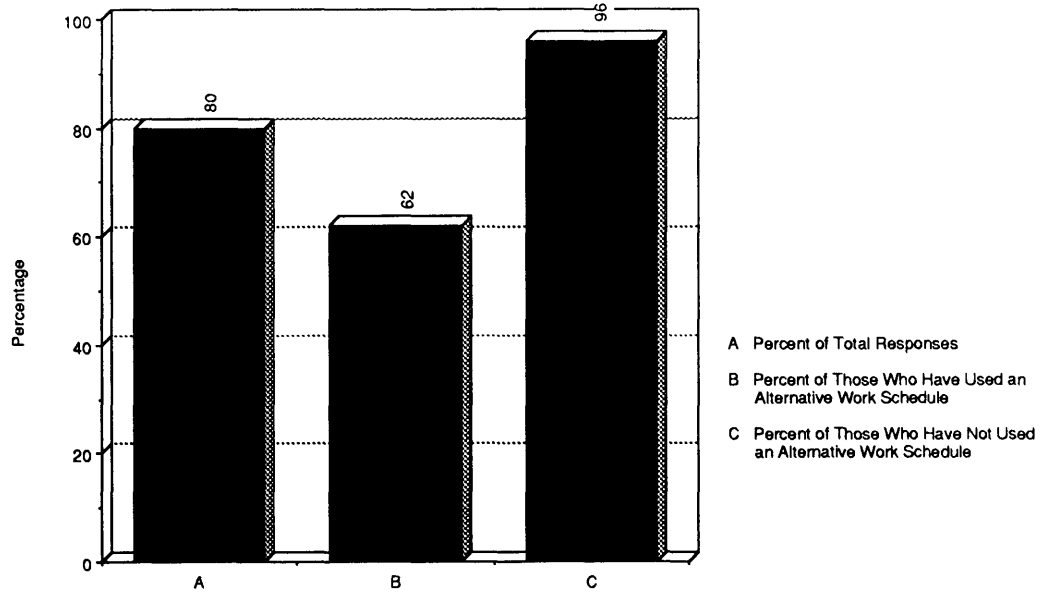
Effect on Future Career Moves

Three conclusions can be made about the importance of the availability of alternative work schedules to women CPAs. First, as shown in EXHIBIT 20, the availability of these schedules was not a factor in accepting the jobs women are currently holding. Eighty percent said it was not a factor in accepting their current position. As would be expected, the percentage was higher for those who have never used an alternative work schedule, 96 percent, than for those who have, 60 percent.

“My favorite workers are women in public accounting or industry who have young families and decide they don’t want to work overtime anymore. They are enthusiastic, positive, their sense of responsibility is immense, my clients like them.... The desire for part time is growing, and I think employers are missing the boat.”

— Aleta McGhee, President
Aleta McGhee and Associates
Dallas, Texas

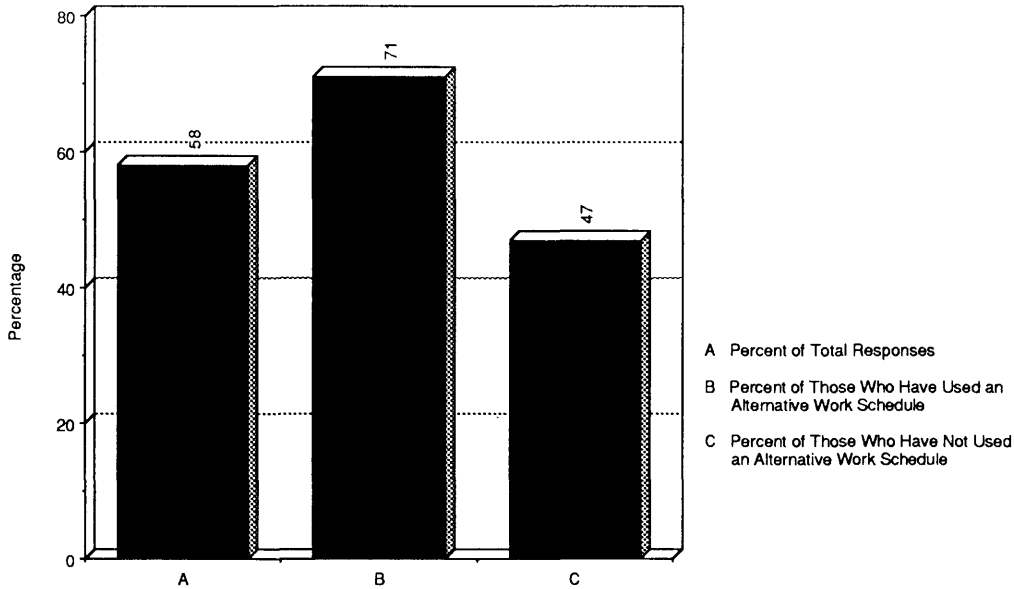
EXHIBIT 20
AVAILABILITY OF ALTERNATIVE WORK
SCHEDULES WAS NOT AN ISSUE IN ACCEPTING
CURRENT EMPLOYMENT



Second, most women do not believe the need for an alternative work schedule will cause them to change jobs in the future. Sixty-seven percent indicated this was not likely. Third, as EXHIBIT 21 indicates, a majority believe the availability of an alternative work schedule would be a factor if they were in the job market today. Seventy-one percent of those who have used an alternative work schedule and 47 percent of those who have not stated that this availability would be important in a current job search.

This information is important because it indicates a relatively significant change in attitudes. When accepting their current positions, only 20 percent of the respondents considered the availability of alternative work schedules. But if they were looking now, almost 60 percent would consider this availability in accepting a career position. Further, this information is important because it may highlight an incompatibility between the attitudes of management and employees. As stated previously, only 25 percent of the respondents perceive management uses the availability of alternative work schedules as a selling point in the recruiting process. This low percentage seems inappropriate given the high percentage of women who would look for these schedules as a factor in a current employment search.

EXHIBIT 21
AVAILABILITY OF ALTERNATIVE WORK
SCHEDULES WOULD BE AN ISSUE IF IN THE
EMPLOYMENT MARKET TODAY



Aleta McGhee, President
Aleta McGhee and Associates
Dallas, Texas

(Owns company that employs accountants to work on temporary or part-time basis with businesses throughout the Dallas area)

“I want the moms. I’m probably the only employer in Dallas who goes out looking specifically to hire young mothers. My favorite workers are women in public accounting or industry who have young families and decide they don’t want to work overtime anymore. They are enthusiastic, positive, their sense of responsibility is immense, my clients like them.... I get calls constantly from women who say: ‘I love my job, but now I have a child and I can’t handle the demands.’ Some of my employees did try to negotiate part time with their former firms but failed.... I don’t see an adequate response to the need for part time. The desire for part time is growing, and I think employers are missing the boat.”

SUMMARY AND CONCLUSION

Alternative work schedules are important. They are important because women CPAs are using them and believe they may want to use them in the future. They are important because there are some reasons, notably child-related reasons, that are almost universally accepted as excellent justification for opting out of a standard work schedule.

Alternative work schedules suffer an image problem. Women are not optimistic about the possibility of maintaining a successful career track after using a nonstandard work schedule. However, the experiences of those who have used alternative work schedules seem contrary to the pessimism surrounding alternative work schedules, including the apprehension about achieving long-term career success.

Alternative work schedules will continue to be important in the future, but various implementation problems will need to be resolved. Examples of these are acceptance by peers of employees who use nonstandard schedules, and appropriate, workable job responsibilities. Women CPAs in the employment market will seriously consider the availability of these options as they move through their careers. The importance women expect to place on the availability of alternative work schedules in future job searches should motivate management to assess the value and appropriate utilization of these schedules both in the short run and in long-term strategic plans.

This study has provided information on alternative work schedules and women CPAs. It also triggers questions that need to be answered. Why does such a difference exist between experiences and perceptions? Will the uncertainties that have been identified prevent top performers from taking the chance? Do industry specific characteristics exist that greatly alter the probabilities of success and failure? Or, are the critical success and failure characteristics specific to the management or peer group of a particular work environment? Will women CPAs in public accounting who opt for part-time status under the newly enacted plans be able to provide good client service and participate in practice development? Is the potential appearance problem that is a concern of many women who responded to the survey more related to behavior changes that result from parenthood than to selecting a nonstandard work schedule? What are the overall impacts of using alternative work schedules on job satisfaction?

Another way to view these issues is to consider the impact on the accounting profession. Women CPAs make up a significant proportion of professional accountants. The profession may lose the potential contribution of many of these women if it does not become flexible enough to meet their needs. Quality of life issues, including the desire to have children, will not be ignored just because the women involved also happen to be CPAs. Survey responses verified the frustration level is high; women CPAs are trying to balance their personal lives with their careers. They seem to be willing to make reasonable sacrifices to attain this balance. But they do not know what sacrifices are necessary. They want successful careers, but they do not know how to best achieve a balance and long-term career success.

The efforts and cooperation of employers and employees are critical to making these plans work. More information is needed as well. The hope is that this report will help in the investigative process.

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APPENDIX 1

REVIEW OF SELECTED LITERATURE

According to Olmstead [1987], since the early 1970s voluntary and involuntary part-time workers have constituted the fastest growing segment of the work force. Part time includes the areas of job sharing and special work scheduling. Both Olmstead [1987] and Levine [1987a] have presented reasons for the increasing interest in work schedules that offer alternatives to the eight-to-five, 40-hour work week. Business reasons for allowing alternative work schedules include: a search for increased productivity; reduced hours for workloads that are not full time; hiring cheaper labor, such as college students; more efficient use of facilities; and the ability to respond quickly to change. Pressures from the work force itself also have caused alternative schedules. Reasons pressures have been brought to bear by employees relate to changing attitudes toward work, the need for intermittent training and the increasing number of working women. The employee attitude toward work is shaped, in part, by a view that time is a scarce resource. Additionally, allegiances are changing from the firm to the individual's career, increasing the employee's desire to stay knowledgeable and up-to-date in his or her chosen field.

Demographics reports by Bloom [1986] support the idea that an increase in working women has impacted the work force. Between 1945 and 1986 the number of women in the labor market increased by 200 percent. Women were 29 percent of the total labor force in 1948 as compared to 45 percent in 1986. During this same time period the percentage of women who were employed increased from 33 percent to 55 percent while the percentage of men who were employed decreased from 87 percent to 77 percent.

Bloom also reported more married women with children are entering the labor force. Between the years 1950 and 1985, the percentage of working married women with children aged six to 17 jumped from 28 percent to 68 percent. During this same time period, the percentage of working women with children under the age of six increased from 12 percent to 54 percent. Additional demographic information shows women make up 51 percent of all service production employees, and beginning in 1986 women are the majority of professional employees.

Family And Work

With the number of working mothers increasing dramatically in the last few decades, it has been found by a number of authors that children and child care needs are having an impact on the desire for an alternative work schedule and employees' attitudes toward work.

Chapman [1987] states more and more parents are asking whether the higher salary, bigger title or extra professional recognition can make up for being away from their children. Corporations are beginning to discover their most valued employees are willing to sacrifice work time, productivity and possibly even careers to devote themselves to family matters.

Chapman reported on a *Fortune* survey of 400 men and women with children under the age of 12. The purpose of the survey was to look at the relationship between child care and productivity. The survey results suggest both fathers and mothers suffer from worry, stress and guilt when their children must be left in another's care. Approximately 26 percent of the women and 30 percent of the men were inclined to sacrifice career opportunities if it meant additional time away from the family. Of the women, 26.5 percent sought a less demanding job in order to spend more time with their families. This compares to 20.5 percent of the men surveyed.

Families do tend to conflict with work. According to the *Fortune* survey, 40.9 percent of the women and 37.2 percent of the men said the job interferes with family life. In the three months prior to the survey, 58.6 percent of women and 37.8 percent of men had lost at least one day for family matters and nearly 10 percent had taken three to five days off work. To support the *Fortune* survey, Chapman cited an AT&T personnel survey that found 77 percent of the women and 73 percent of the men had taken time away from work to attend to children. This included time spent at the office on personal telephone calls. Another survey of 1,200 employees indicated 45 percent of professional employees under age 35 with children felt their judgment and concentration at work was affected by family matters [Trost, 1987]. Of the people surveyed by *Fortune* over 44 percent would like their companies to offer flexible working hours.

Europe's Experience With Changing Work Schedules

As indicated, alternative work schedules are receiving increased attention in the United States. They have already received wide attention and acceptance in some European countries. According to Harvey [1983], Europe started experimenting with alternative work schedules out of a need to decrease unemployment. Businesses were concerned that if the private sector failed to initiate the use of alternative work schedules, the government would intervene and force implementation of them to help reduce unemployment.

GEC Telephone of Great Britain started a job sharing program in 1981 to increase the employment level of high school dropouts [Harvey, 1983]. The firm concluded job sharing would work to the employers' advantage because it resulted in higher productivity and lower absenteeism. The employee might perceive an advantage based on the choices available: job sharing or unemployment.

A survey by *International Management* reported by Zippo [1982] shows the traditional nine-to-five job is fast becoming a thing of the past in western Europe. Zippo reports on survey results of 896 executives in 10 European countries. Sixty percent of the executives' companies have flexible work hours. Executives located in France reported greater use of flexible work hours, at 75 percent, than those in other countries. Part-time employment is offered by 68 percent of the companies. Of those offering part-time schedules, 78 percent attributed the use of part-time schedules to employee desire, especially in the cases of female employees with families. Job sharing, while not as popular, was offered by the companies of 34.7 percent of Swedish executives and 25.3 percent of Danish executives. Home-based work is not as widely available; however, 35 percent of respondents expressed an interest in allowing employees or being themselves allowed to engage in a home-based schedule.

As stated previously, Zippo cited rising unemployment and the fear of government intervention as reasons for increased use of alternative work schedules. Additional reasons for alternative work schedules included increased worker demand for leisure and technological advances. There is also the realization by some executives that they will have to cope with a declining birthrate and therefore a smaller future labor pool.

Clutterbuck [1982] wrote on another alternate work schedule being used in West Germany, flexiyear. Under a flexiyear schedule, the employee contracts for the number of hours per year that will be worked and is given freedom in scheduling when those hours will be worked. Firms using flexiyear have reported less absenteeism, lower turnover and better use of personnel.

Types of Nonstandard Work Schedules

There is clearly increased interest in alternate work schedules. Further, there are benefits which can accrue from implementation of such schedules. Some of the more common types of alternate work schedules follow.

Part Time

The Bureau of Labor Statistics defines a part-time worker as anyone who works less than 35 hours per week [Nardone 1986]. Part-time workers are generally divided into two populations: voluntary part time and involuntary part time (those unable to find full-time work). Nardone states the voluntary part-time work force is composed primarily of young workers (16-24 years of age), older workers (over 65) and females. For young workers, part-time employment allows time to finish school, while the older worker uses part time as a transition from full-time employment into retirement. Almost two-thirds of voluntary part-time male employees fit into one of these two age categories.

Women, however, make up the majority of voluntary part-time workers. Approximately two-thirds of all part-time employees are women, comprising 27 percent of all employed women. Nardone proposes the high percentage of women in voluntary part-time positions is due to household and child-rearing responsibilities. Support for this proposal is found in the fact that most women who are employed part time are married, whereas most men employed part time are single. Nardone also found more part-time positions are in retail and service jobs than other work sectors.

In the 10 years preceding 1986 the part-time work force remained relatively stable [Rothberg, 1986]. During that decade, approximately one out of five workers held part-time positions and of those, 11 percent held managerial, professional or technical positions. While these statistics provide information on the number of part-time employees, Rothberg also investigated the number of employers offering part-time positions.

In a survey of 1,600 American Management Association (AMA) members, Rothberg found that 34 percent used permanent part-time workers. It was found that part-time work is most frequently available to the hourly worker (in 64 percent of the organizations surveyed) and the clerical/secretarial worker (in 66 percent of the organizations surveyed). Only 29 percent of the organizations surveyed offered permanent part-time positions to professional and technical personnel. Management had the

option of being employed in permanent part-time positions even less frequently. Permanent part-time schedules were reported as available for supervisors by 12 percent, for middle managers by 7 percent and for senior managers by 3 percent.

For those firms allowing permanent part-time positions for professionals the survey asked the motivation for offering those schedules. The reasons respondents gave included: retention of valuable employees (especially women) who have children at home, retention of older workers, recruitment of scarce talent, more precise matching of skills to talents, greater flexibility of work assignments, upgrading employee skills and increased productivity.

Rothberg found characteristics of those firms using permanent part time tended to include the following: service oriented, smaller, in competition for scarce resources, with women in management position, nonunion and family responsible. Those companies classified as family responsible tended to have one or more of the following characteristics: high-tech or scientific industries, young work force, high proportion of female employees, located in progressive communities, sold consumer products and closely followed the founder's traditions.

While Rothberg reported stagnate growth in the part-time work force in the 10 years preceding 1986, Valle [1988] claimed since 1970 the voluntary part-time work force increased by 58 percent. In the 10 years prior to 1988, the number of part-time professionals grew by 50 percent. From 1986, when Nardone reported two-thirds of voluntary part-time workers were women, the percentage has increased to 71 percent. Part-time work is most often chosen by women after they have children. Like Nardone, Valle claims part of the reason for the number of women with children choosing part-time work relates to the fact that child rearing is still considered primarily the mother's responsibility.

Although the number of part-time workers is increasing, particularly in the professional fields, part-time employees continue to be confronted by barriers in the work place. Valle [1988], Trost [1989], and Feiden and Marks [1988] all report that part-time workers are perceived as being inaccessible (particularly to the clients) since they are not in the office full time. This perception exists even though a full-time employee may not be in the office on a full-time basis.

Feiden and Marks [1988] found the above perception of lack of accessibility to clients to be especially prevalent in the legal profession where the number of people desiring reduced work schedules exceeded the availability of positions. It also was found managers believed a part-time attorney could not be truly dedicated to the practice of law. Feiden and Marks reported on numerous local surveys that found few law firms had formal part-time policies, although many had offered part-time positions on an ad hoc basis. One of the surveys, conducted by the Young Lawyer's Division of the American Bar Association in 1984, involved the 49 largest law firms in the United States. Of those firms only four had formal part-time policies and two of the four expressly prohibited part-time schedules. A survey by the Women Lawyers Association of Los Angeles conducted in 1984 found that five of the 68 firms surveyed had formal part-time policies.

While the results of surveys conducted indicated opposition to part time, the Law Women's Caucus of the University of Washington reported, based on results of its 1984 survey, that those firms having experience with part-time employees were generally satisfied with the arrangements.

Based on all the surveys examined, Feiden and Marks reported the primary reason law firms have for allowing part-time on an ad hoc basis was to allow female employees who had been working full time to reduce their work schedules at the end of maternity leave or because of young children at home. Child care is the most common reason given by employees for requesting part time. Other reasons cited by Feiden and Marks include: stress reduction, phase-in of retirement, school schedules and coping with a disability. Further, men have been placing increasing pressure on law firms for gender-neutral, part-time policies in recent years.

Trost [1989] found even though NCNB Banks supported a part-time program for employees, bias against part-time employees was encountered. Part-time workers were confronted with caustic remarks from full-time employees, accused of not being dedicated employees, of being inaccessible and of "using any excuse not to work." Because of support by NCNB's chairman and a restructuring of some aspects of the part-time policy, problems for part-time employees have diminished. The bank believes its part-time program has been beneficial, resulting in increased productivity, reduced turnover and increased loyalty to the job.

Flextime and Compressed Work Week

The first introduction of flextime into the business community is attributed to an aerospace firm located in Ottobrun, West Germany, in 1967 [Bunger, 1980]. By 1978 the use of flextime had increased to such an extent that 50 percent of West German white-collar workers were working under some form of flextime. Increased productivity is one of management's goals in allowing flextime, based on the notion that one of the most important components of increased productivity is the human factor. The human factor relates to the desire for an increased quality of life which in turn plays an important role in determining the amount of motivation an individual employs to increase productivity. In attempting to determine the

relationship of flextime to increased productivity, Bunger conducted a study to examine the effect of flextime in three areas: employee attitude, productivity and absenteeism. Bunger hypothesized that flextime would have a positive effect on the three areas of study.

The study involved surveying 100 managers and non-managers of several federal agencies. The results of the survey showed 89 percent of managers favored implementing flextime as compared with 96 percent of non-managers. Approximately 75 percent of respondents believed attitudes toward work would improve as a result of flextime. Over 70 percent believed productivity would increase, and approximately 55 percent believed flextime would cause decreased absenteeism. Based on the opinions of managers and non-managers, Bunger's hypothesis appears to have support. It will be seen that the benefits of flextime as proposed by Bunger are often cited as advantages of instituting a flextime program. Bunger's survey respondents also expressed some concerns regarding the implementation of flextime such as scheduling complexities and inability to monitor employee arrivals and departures.

Levine [1987b] reports on a Consensus sponsored survey of 35 employers offering flextime schedules that 51 percent extended the availability to all employees. Approximately half of those providing flextime work schedules listed higher productivity, better coverage of the work place, reduced absenteeism and ease of recruitment as benefits of flextime programs. Very few respondents reported any problems with the programs. Two respondents did report increased difficulty in scheduling meetings and assuring coverage for incoming telephone calls.

Levine also reported on the survey's results concerning the compressed work week. The survey defined a compressed week as working 40 hours in less than five days. Twenty-four of the respondents operated with a compressed work week or had employees that worked a compressed week. One advantage attributed to a compressed schedule was higher morale, as reported by 58 percent of the 24 respondents. Increased productivity, decreased absenteeism, ease of scheduling and better coverage were cited as advantages by 54 percent of the 24. Nine respondents reported fatigue and loss of productivity in the last hours of a shift were problems with a compressed schedule.

Wagel [1987] discusses the flextime and compressed work week plan implemented by the Minnesota Department of Energy and Economic Development. The plan, available to all employees, was instituted in response to a union proposal and an employee attitude survey. The only requirement of the plan is that employees work the core hours of 9 a.m. to 3 p.m. and that enough employees be available to cover normal hours, which are 8 a.m. to 5 p.m.

Although Wagel reports no formal evaluation of the plan has been implemented, the department perceives the advantages of the new work plan to be greater job satisfaction, employees better able to cope with child care and other domestic concerns, and an increase in quiet time for employees. A known advantage has been the ability to extend office hours. No major problems have been reported.

In research conducted by McFarlane and reported by Ivens [1985], it was found the benefits of flextime to employers include more enthusiastic workers, less burn-out and fewer personal matters of employees interfering with work. While these have typically been given as reasons for implementing a flextime program, an additional reason has been provided for the use of flextime — the employee's internal clock. An article in *Capital District Business Review* [1985] reports that not all people are early risers. Some people may work best if they can start their work day later and continue it beyond the traditional 5 p.m. It is suggested that nine-to-five work schedules will become less common as American managers realize employees who are allowed to fit work schedules to personal needs are more productive and do better work. This flexibility may ultimately extend not only to non-early risers but also to those individuals who work best alone and those needing variety in work. These options could extend to the type of work done or the place work is done.

Rainey [1982] contends most of the research on flextime and the compressed work week has been "soft" research. Many of the research instruments have relied on opinion surveys rather than objective factors, such as turnover and work output. His conclusion is those research efforts based on empirical studies have indicated mixed results concerning flextime and the compressed work week. Some conclusions regarding flextime and compressed schedules include the following:

- If employees perceive the work as boring, the perception will not change after flextime is instituted. Further, flextime may actually enhance the negative perception of the job by making domestic life appear more attractive. This could result in an increased incentive to avoid work.
- Of those employees participating in a compressed work week schedule, 60 percent indicated the schedule was favorable for their personal lives soon after starting the plan. After working a compressed schedule for one year the majority of the individuals had reversed their opinions.

- By having increased flexibility in work scheduling employees may come to expect freedom and autonomy in the work place. This in turn may cause employees to expect work experiences which are more enjoyable and fulfilling. If these expectations are not met it may lead to employee hostility and alienation.
- The sense of enthusiasm and obligation a flextime or compressed schedule may initially engender may only be temporary.

Opren [1981] conducted a controlled research study involving 64 clerks working for a South African government agency. The study, which exclusively involved female subjects, lasted for a period of six months and divided subjects into those on flex hours and those working fixed hours. Opren's study attempted to measure three areas: job satisfaction, job performance and productivity. The Index of Job Satisfaction [Brayfield & Rothe, 1951] was used to measure job satisfaction. Performance was measured using personnel evaluations conducted by the employee's immediate supervisor. Productivity was measured by counting output before and after initiation of the survey. Opren's results indicated there was a significant effect on job satisfaction when a flextime program was implemented; however, the effects on performance and productivity were negligible.

Job Sharing

Lee [1984] relates a futurist's prediction that by the year 2000, job sharing teams will account for up to 10 percent of the work force. She contends certain jobs lend themselves especially well to job sharing, including those with widely varying activity levels, high pressure jobs, boring jobs, those that benefit from a stretched work schedule and those requiring a wide range of skills. Lee describes benefits reportedly accruing to employers as: greater flexibility in work scheduling, higher retention of valued employees, reduced turnover, a wider range of skills available to one job, higher employee energy levels, reduced absenteeism, continuity of job performance and a reduction of overtime costs.

The predicted increase in job sharing is the result of changing demographics: more women are working and there are more single parents [English, 1985]. Currently, job sharing is most attractive to working mothers and is found most frequently among clerical and blue-collar employees. English found job sharing allowed the employer to reduce overtime by extending each job share employee's hours when necessary or desired. Additionally, job sharing helped retain good employees. The one disadvantage identified was an increased cost for unemployment insurance.

Ivens [1985] listed the following advantages of job sharing: a wider range of skills applied to the job, a new pool of employees to draw upon (those unwilling to work full time), higher employee morale, better job commitment, lower absenteeism, lower turnover and higher productivity. Job sharing may also serve as a way to retain employees who are no longer willing to work full time, or who would otherwise retire.

One organization that has implemented job sharing is the Mayo Clinic. McLeod [1988] relates that of Mayo's 7,155 employees, 740 are part time and most of them job share. The job share policy was formalized at Mayo in 1984 after several years of permitting job sharing on an informal basis. According to McLeod, Mayo has found job sharing adds to the cost of recruitment and labor. It also tends to increase job continuity, allows employees to maintain skills when they no longer believe they can work full time and reduces turnover. Mayo does not believe job sharing has reduced absenteeism or has increased efficiency. The most common reason given by Mayo employees for job sharing is young children at home. A second common reason was the desire to return to school.

Work at Home

Jack Niles, University of Southern California Center of Future Research, estimates 30,000 people in the United States work at home with company computers at least part of the time [Lewis, 1984]. Niles goes on to predict by the turn of the century five to six percent of non-manufacturing employees will be working at home full time. Niles states two advantages of working at home are workers have fewer interruptions and can pick preferred times to work. He suggests these advantages should result in a 20 to 300 percent gain in productivity. Productivity also should increase because employees have the time and flexibility to fit in family obligations, which should result in improved morale, and are not using time commuting to and from the office. Of course, there are disadvantages to working at home. To be successful when working at home the employee must be a self-starter. Employees also may find they miss the socialization that comes from working in an office environment.

Christensen [1988] presents a far less optimistic view of home-based work. Her study highlights difficulties with working at home. Balancing family and home responsibilities and the invasion of family privacy are two major issues.

Effect on Careers

With the increasing availability and interest in alternative work schedules, the effect a less than full-time work schedule can have on a person's career is of interest. This is especially relevant for women since reports seem to indicate women are the most frequent users of alternative work schedules.

Ehrlich [1989] reports on a survey conducted by Corning Glass Works in which it was discovered women were not becoming top managers and they were twice as likely as men to leave Corning. The reason cited in the results of the survey for the separation of female employees was Corning's "maximum-devotion to work ethic." To remedy the problem Corning began offering salaried employees the option of part-time or flexible hours. The unresolved issue for the women who participated was whether they could maintain their high potential for senior-level management if they reduced their hours to a part-time schedule or took a leave of absence.

According to Ehrlich, many people believe these women can successfully reach high-level management positions. The time away from work is suggested to be insignificant when compared to the total number of years a woman will be in the work force. The negative impact on promotion may result because of the time at which the alternate schedule is used. Many women are requesting work schedule changes in their mid-to-late thirties just when most high level career aspirants are pushing for senior positions. While some say changed work schedules and families should not prevent career advancement, Ehrlich reports only two percent of corporate officers of major public corporations are women. Approximately 60 percent of top women executives do not have children as compared with five percent of men. Richard Belous, an economist with the National Planning Association, believes that in switching to part time women are placing themselves apart from those who are advancing to the top. This is reinforced in that a measure of work progress is how many people a person supervises, something which, perhaps, cannot be done as well on a part-time basis [Ehrlich, 1989].

Perhaps the most controversial report relating to women, careers and alternate work schedules comes from Schwartz [1989]. Schwartz contends the cost of employing women is greater than that of employing men. Schwartz goes on to say that corporations must maximize their larger investment in women by learning to reduce expenditures, trying to retain talented women and becoming more responsive to the needs of women. In responding to the needs of women, corporations must realize that not all women are alike. Schwartz goes on to define two possible types of women to which a corporation will need to respond: career primary and career-and-family. For those women who put career first, the corporation should clear their way for advancement by identifying them early in their careers, providing them the same opportunities as career primary men, accepting them as valued members of the management team, and recognizing that the business environment is more difficult and stressful for women due to such factors as sexism and stereotyping. These women work full time and are generally not interested in alternate work schedules.

Schwartz anticipates career-and-family women will utilize alternate work schedules. These are women who want to pursue their careers while participating in child rearing. According to Schwartz most of these women are willing to trade some career growth for freedom from work pressures and long hours. Many of these women are smart and talented and better able to fill middle management positions during child rearing years than people who are only on their way through to the top, or those managers that have only mediocre talents. Schwartz recommends corporations maximize their investment in career-and-family women by planning for and managing maternity needs, providing work-schedule flexibility, child care and family supports.

There has been enormous response to Schwartz's proposals regarding women in management. Numerous articles and press stories have resulted from statements made by Schwartz. In addition, 35 letters to the editor appear in the *Harvard Business Review* as a result of the Schwartz article.

Another survey that addressed women, careers and family was conducted by DuPont and reported by Saltzman and Barry [1988]. The survey of 6,600 employees, half men and half women, was a follow-up to a similar survey conducted in 1985. When asked if they would want part-time work so additional time could be spent with children, 33 percent of the men and 52 percent of the women responded positively. The response represented a 15 percent increase in interest expressed by men from 1985 to 1988. There was no increased interest expressed by women. Forty-eight percent of the men and 71 percent of the women would like sick leave policies extended to cover children's illnesses. While men are increasingly involved in child care and alternate work schedules, they continue to show a disinclination to step off the fast track by accepting an alternate work schedule. Rather than removing themselves from full-time work schedules, men are finding other methods of expanding their roles at home, such as through a push for corporate day care.

APPENDIX 2 EXHIBITS OF SURVEY RESULTS

EXISTENCE OF ALTERNATIVE WORK SCHEDULE PLANS

	PUBLIC ACCOUNTING	EDUCATION	GOVERNMENT	PRIVATE ENTERPRISE	TOTAL*
Does your company have a formal plan:					
Flextime	57	7	22	44	134
Flex location	6	3	1	3	13
Part time, fewer than 40 hours	58	9	8	51	127
Part time, specified hours	29	4	4	29	67
Part year	34	7	2	7	50
Job sharing	5	1	3	4	13
Other	5	1	1	3	10
Individual plan:					
Flextime	227	13	23	119	435
Flex location	101	7	1	32	141
Part time, fewer than 40 hours	401	8	13	116	542
Part time, specified hours	223	5	11	74	315
Part year	193	3	5	20	222
Job sharing	17	3	6	18	44
Other	7	2	—	—	9
Both types of plans:					
Flextime	3	—	—	—	6
Part time, fewer than 40 hours	5	1	—	3	10
Part time, specified hours	3	1	—	—	4
Other	1	—	—	—	2

*NOTE: Industry columns do not sum to TOTAL column due to nonresponse on industry classifications.

USE OF VARIOUS ALTERNATIVE WORK SCHEDULES*

	PUBLIC ACCOUNTING	EDUCATION	GOVERNMENT	PRIVATE ENTERPRISE	TOTAL
Have used a plan	324	23	37	122	520
Flextime	185	17	33	87	328
Flex location	61	7	5	14	87
Part time, fewer than 40 hours	173	8	8	45	235
Part time, specified hours	66	3	2	16	87
Part year	56	9	1	13	79
Job sharing	5	—	1	3	9
Other	17	1	1	1	20

*NOTE: Some participants used more than one description for their plan.

REASONS FOR USE OF VARIOUS PLANS – TOTAL PARTICIPANTS*

	FLEXTIME	FLEX LOCATION	PART TIME, FEWER THAN 40 HOURS	PART TIME, SPECIFIED HOURS	PART YEAR	JOB SHARING	OTHER	TOTAL
Extension of maternity leave	35	23	40	10	13	2	5	128
Small children at home	95	40	125	52	35	3	6	356
Children (of any age) at home	47	20	55	24	19	2	3	170
Compatibility with spouse's schedule	58	14	31	9	13	1	—	126
Personal or family illness or accident	18	9	10	5	3	1	—	46
Care of an elderly relative	5	1	3	4	1	—	1	15
Graduate or other advanced education	38	13	37	18	16	3	2	127
Ability to accomplish duties at home	93	39	64	30	21	2	2	251
Traffic patterns at typical rush hour	104	19	28	14	9	1	—	175
Desire to work at your most productive time	102	22	31	11	10	2	—	178
Other	50	11	32	9	20	1	6	129
	645	211	456	186	160	18	25	1701

*NOTE: Some participants used more than one reason to describe their motivation.

REASONS FOR USE OF VARIOUS PLANS – PUBLIC ACCOUNTANTS

	FLEXTIME	FLEX LOCATION	PART TIME, FEWER THAN 40 HOURS	PART TIME, SPECIFIED HOURS	PART YEAR	JOB SHARING	OTHER
Extension of maternity leave	25	18	27	8	9	1	5
Small children at home	67	32	100	42	27	3	5
Children (of any age) at home	30	17	39	19	16	1	2
Compatibility with spouse's schedule	36	12	24	7	9	—	—
Personal or family illness or accident	14	9	9	5	3	1	—
Care of an elderly relative	2	—	3	4	1	—	1
Graduate or other advanced education	20	9	20	8	10	2	2
Ability to accomplish duties at home	62	29	53	24	18	1	2
Traffic patterns at typical rush hour	50	11	18	11	5	—	—
Desire to work at your most productive time	58	13	21	8	5	2	—
Other	22	8	27	7	13	1	4

REASONS FOR USE OF VARIOUS PLANS – EDUCATION

	FLEXTIME	FLEX LOCATION	PART TIME, FEWER THAN 40 HOURS	PART TIME, SPECIFIED HOURS	PART YEAR	JOB SHARING	OTHER
Extension of maternity leave	3	2	4	1	2	—	—
Small children at home	10	5	6	3	5	—	1
Children (of any age) at home	1	1	2	2	1	—	1
Compatibility with spouse's schedule	4	1	—	—	1	—	—
Personal or family illness or accident	17	7	—	—	—	—	—
Care of an elderly relative	1	7	—	—	—	—	—
Graduate or other advanced education	2	2	2	1	3	—	—
Ability to accomplish duties at home	3	4	3	2	2	—	—
Traffic patterns at typical rush hour	4	1	2	1	3	—	—
Desire to work at your most productive time	4	2	2	1	3	—	—
Other	5	1	1	1	2	—	—

REASONS FOR USE OF VARIOUS PLANS – GOVERNMENT

	FLEXTIME	FLEX LOCATION	PART TIME, FEWER THAN 40 HOURS	PART TIME, SPECIFIED HOURS	PART YEAR	JOB SHARING	OTHER
Extension of maternity leave	—	—	—	—	—	—	—
Small children at home	1	—	1	—	—	—	—
Children (of any age) at home	5	—	2	—	—	—	—
Compatibility with spouse's schedule	4	—	1	—	—	—	—
Personal or family illness or accident	1	—	—	—	—	—	—
Care of an elderly relative	2	1	—	—	—	—	—
Graduate or other advanced education	4	1	2	2	1	1	—
Ability to accomplish duties at home	7	1	—	—	—	—	—
Traffic patterns at typical rush hour	14	3	—	1	—	—	—
Desire to work at your most productive time	4	1	1	—	—	—	—
Other	10	1	2	—	—	—	1

REASONS FOR USE OF VARIOUS PLANS – PRIVATE ENTERPRISE

	FLEXTIME	FLEX LOCATION	PART TIME, FEWER THAN 40 HOURS	PART TIME, SPECIFIED HOURS	PART YEAR	JOB SHARING	OTHER
Extension of maternity leave	3	6	9	1	2	1	—
Small children at home	3	17	18	7	3	—	—
Children (of any age) at home	2	11	12	3	2	1	—
Compatibility with spouse's schedule	1	13	5	2	3	1	—
Personal or family illness or accident	—	3	1	—	—	—	—
Care of an elderly relative	—	—	—	—	—	—	—
Graduate or other advanced education	1	11	13	7	2	—	—
Ability to accomplish duties at home	5	21	8	4	1	1	—
Traffic patterns at typical rush hour	4	33	7	1	1	1	—
Desire to work at your most productive time	6	33	6	2	2	—	—
Other	1	9	1	1	5	—	1

DESIRE FOR ALTERNATIVE WORK SCHEDULE AMONG USERS

	Low Desire				Great Desire
	1	2	3	4	5
Overall	8	11	59	131	302
Public Accounting	4	5	33	79	203
Education	—	—	—	5	18
Government	—	1	5	11	20
Private Enterprise	4	5	20	33	60

EXPECTED CAREER SACRIFICE AMONG USERS

	Little Sacrifice Expected				Great Sacrifice Expected
	1	2	3	4	5
Overall	151	91	108	109	50
Public Accounting	73	62	74	83	31
Education	7	4	3	3	5
Government	24	4	4	4	1
Private Enterprise	45	20	26	18	13

BELIEFS EXPRESSED ABOUT DAMAGE EXPERIENCED FROM PARTICIPATION IN AN ALTERNATIVE WORK SCHEDULE

	PUBLIC ACCOUNTING	EDUCATION	GOVERNMENT	PRIVATE ENTERPRISE	TOTAL
Next promotion was delayed	61	1	2	19	83
Next promotion was prevented	23	—	—	7	30
Subsequent promotions were delayed	25	—	1	11	37
Subsequent promotions were prevented	27	2	1	5	35

PERCEPTIONS OF PROBLEMS EXPERIENCED AS A RESULT OF PARTICIPATION

	Minimal Problem			Major Problem	
	1	2	3	4	5
Overall Responses					
Coworker resentment	286	73	61	34	6
Coworker disrespect	341	60	40	14	1
Superior disrespect	287	77	53	38	4
Coworkers' perceptions of competition	260	60	69	47	16
Superiors' perceptions of competition	210	77	75	60	31
Public Accounting					
Coworker resentment	168	54	45	24	3
Coworker disrespect	218	36	27	10	—
Superior disrespect	177	53	33	29	1
Coworkers' perceptions of competition	152	42	45	35	13
Superiors' perceptions of competition	121	51	49	43	24
Education					
Coworker resentment	12	2	1	4	—
Coworker disrespect	10	3	3	2	—
Superior disrespect	9	2	5	1	1
Coworkers' perceptions of competition	8	1	7	1	2
Superiors' perceptions of competition	8	2	6	1	2
Government					
Coworker resentment	30	1	2	1	—
Coworker disrespect	31	2	1	—	—
Superior disrespect	28	4	1	1	—
Coworkers' perceptions of competition	30	1	3	—	—
Superiors' perceptions of competition	24	4	3	1	1
Private Enterprise					
Coworker resentment	74	16	12	5	3
Coworker disrespect	79	19	9	2	1
Superior disrespect	70	18	14	7	2
Coworkers' perceptions of competition	68	16	14	10	1
Superiors' perceptions of competition	55	20	16	15	4

**AVAILABILITY OF ALTERNATIVE WORK SCHEDULES
WAS A FACTOR IN ACCEPTING CURRENT EMPLOYMENT**

	Not A Factor				An Important Factor
	1	2	3	4	5
Total Responses	814	46	43	40	133
Participants	281	26	28	32	130
Nonparticipants	533	20	15	8	3

**AVAILABILITY OF ALTERNATIVE WORK SCHEDULES
WOULD BE A FACTOR IN ACCEPTING EMPLOYMENT IF IN THE JOB MARKET TODAY**

	Not A Factor				An Important Factor
	1	2	3	4	5
Total Responses	231	76	168	213	437
Participants	63	32	53	84	278
Nonparticipants	168	44	115	129	159

**ALTERNATIVE WORK SCHEDULES
WILL CAUSE A JOB CHANGE IN THE FUTURE**

	Not Likely				Very Likely
	1	2	3	4	5
Total Responses	608	128	151	92	129
Participants	309	55	54	25	51
Nonparticipants	299	73	97	67	78

GOOD REASONS TO USE VARIOUS PLANS

	Poor			Good	
	1	2	3	4	5
Extension of Maternity Leave:					
Flexitime/location					
Overall	24	14	68	157	812
Participants	14	5	26	62	377
Nonparticipants	10	9	42	95	435
Part time/year					
Overall	18	19	61	159	795
Participants	7	6	24	61	375
Nonparticipants	11	13	37	98	420
Job sharing					
Overall	56	31	112	147	665
Participants	17	6	41	54	336
Nonparticipants	39	25	71	93	329
Small Children at Home:					
Flexitime/location					
Overall	14	7	58	161	846
Participants	6	1	16	68	393
Nonparticipants	8	6	42	93	453
Part time/year					
Overall	17	17	64	170	799
Participants	7	3	27	56	385
Nonparticipants	10	14	37	114	414
Job sharing					
Overall	42	17	89	171	698
Participants	13	5	32	63	343
Nonparticipants	29	12	57	108	355
Children (of any age) at Home:					
Flexitime/location					
Overall	29	46	209	243	547
Participants	9	10	66	106	290
Nonparticipants	20	36	143	137	257
Part time/year					
Overall	35	47	199	216	562
Participants	11	13	67	86	296
Nonparticipants	24	34	132	130	266
Job sharing					
Overall	58	42	190	199	514
Participants	19	14	62	75	285
Nonparticipants	39	28	128	124	229

GOOD REASONS TO USE VARIOUS PLANS (Continued)

	Poor			Good	
	1	2	3	4	5
Spouse's Schedule:					
Flextime/location					
Overall	84	122	300	217	346
Participants	20	41	135	88	191
Nonparticipants	64	81	165	129	155
Part time/year					
Overall	104	150	273	190	322
Participants	33	52	121	81	176
Nonparticipants	71	98	152	109	146
Job sharing					
Overall	108	128	288	177	293
Participants	34	41	129	73	170
Nonparticipants	74	87	159	104	123
 Personal or Family Illness or Accident:					
Flextime/location					
Overall	11	10	80	252	734
Participants	4	2	29	104	345
Nonparticipants	7	8	51	148	389
Part time/year					
Overall	15	27	108	276	619
Participants	3	6	46	119	288
Nonparticipants	12	21	62	157	331
Job sharing					
Overall	53	37	147	240	523
Participants	13	10	57	109	260
Nonparticipants	40	27	90	131	263
 Care of an Elderly Relative:					
Flextime/location					
Overall	19	39	186	323	512
Participants	7	10	80	131	255
Nonparticipants	12	29	106	192	257
Part time/year					
Overall	25	54	183	289	488
Participants	9	17	77	123	236
Nonparticipants	16	37	106	166	252
Job sharing					
Overall	52	49	185	272	438
Participants	17	20	73	119	219
Nonparticipants	35	29	112	153	219

GOOD REASONS TO USE VARIOUS PLANS (Continued)

	Poor				Good
	1	2	3	4	5
Graduate or Other Advanced Education:					
Flextime/location					
Overall	37	67	231	277	465
Participants	11	22	86	117	247
Nonparticipants	26	45	145	160	218
Part time/year					
Overall	42	70	208	264	457
Participants	14	22	82	116	230
Nonparticipants	28	48	126	148	227
Job sharing					
Overall	65	76	223	239	395
Participants	18	21	91	107	212
Nonparticipants	47	55	132	132	183
 Ability to Accomplish Duties at Home:					
Flextime/location					
Overall	216	185	274	137	250
Participants	69	70	110	74	153
Nonparticipants	147	115	164	63	97
 Traffic Patterns:					
Flextime/location					
Overall	149	167	250	205	302
Participants	43	59	105	99	173
Nonparticipants	106	108	145	106	129
 Most Productive Times of Day:					
Flextime/location					
Overall	120	141	279	217	300
Participants	40	44	109	110	167
Nonparticipants	80	97	170	107	133

**CAREER SUCCESS CAN BE MAINTAINED
EVEN AFTER USING THE FOLLOWING ALTERNATIVE WORK SCHEDULE PLANS**

	PARTICIPANTS	NONPARTICIPANTS	TOTAL RESPONSES
Flextime	371	426	797
Flex location	203	232	435
Part time, fewer than 40 hours	217	236	453
Part time, specified hours	175	189	364
Part year	116	111	227
Job sharing	94	96	190

**IMPORTANCE OF HIERARCHICAL POSITION TO CAREER DAMAGE
WHEN AN ALTERNATIVE WORK SCHEDULE IS USED**

	Rank Not Important			Rank Very Important	
	1	2	3	4	5
Flexitime:					
Overall	214	128	165	218	278
Participants	125	57	66	85	116
Nonparticipants	89	71	99	133	162
Flex Location:					
Overall	89	76	167	226	387
Participants	40	35	67	94	179
Nonparticipants	49	41	100	132	208
Part Time, Fewer Than 40 Hours:					
Overall	94	74	167	259	376
Participants	46	31	75	113	167
Nonparticipants	48	43	92	146	209
Part Time, Specified Hours:					
Overall	94	87	172	231	374
Participants	45	38	77	96	168
Nonparticipants	49	49	95	135	206
Part Year:					
Overall	93	75	139	202	430
Participants	49	31	64	84	186
Nonparticipants	44	44	75	118	244
Job Sharing:					
Overall	89	73	174	168	388
Participants	35	28	88	68	171
Nonparticipants	54	45	86	100	217

**HIERARCHICAL RANK AT WHICH USE OF AN
ALTERNATIVE WORK SCHEDULE DOES LEAST DAMAGE**

	Least Damage at Technical- Professional Level				Least Damage at Top Management Level
	1	2	3	4	5
Flexitime:					
Overall	341	62	110	96	282
Participants	150	21	43	40	126
Nonparticipants	191	41	67	56	156
Flex Location:					
Overall	367	85	128	66	219
Participants	154	34	50	29	100
Nonparticipants	213	51	78	37	119
Part Time, Fewer Than 40 Hours:					
Overall	498	101	124	38	115
Participants	215	38	53	16	53
Nonparticipants	283	63	71	22	62
Part Time, Specified Hours:					
Overall	496	113	112	44	100
Participants	212	44	51	16	46
Nonparticipants	284	69	61	28	54
Part Year:					
Overall	551	90	64	32	104
Participants	239	32	24	11	49
Nonparticipants	312	58	40	21	55
Job Sharing:					
Overall	528	84	86	32	89
Participants	222	35	38	13	42
Nonparticipants	306	49	48	19	47

**EFFECT OF USE OF AN ALTERNATIVE WORK SCHEDULE
ON SHORT-RANGE SALARY**

	Salary is Damaged			Salary Reflects Workload	
	1	2	3	4	5
Overall	118	180	175	245	314
Participants	49	65	66	103	178
Nonparticipants	69	115	109	142	136

**EFFECT OF USE OF AN ALTERNATIVE WORK SCHEDULE
ON LONG-RANGE SALARY
(Based on assumption that potential career success is not damaged)**

	Salary Not Damaged			Salary Significantly Damaged	
	1	2	3	4	5
Overall	98	220	372	250	99
Participants	62	105	171	84	41
Nonparticipants	36	115	201	166	58

**EXPECTED CHANGE IN JOB RESPONSIBILITIES IN PUBLIC ACCOUNTING
POSITIONS WHEN AN ALTERNATIVE WORK SCHEDULE IS USED***

	Fewer Clients	Same Clients, Less Responsibility	More Administrative Tasks	Fewer Administrative Tasks	Less Practice Development Required
Overall	538	127	141	239	191
Participants	235	51	53	115	79
Nonparticipants	303	76	88	124	112

*Expected Change Response is Based on:

	Perception	An Actual Case
Overall	480	235
Participants	142	183
Nonparticipants	338	52

NOTE: Percentages add to more than 100 because of multiple responses.

PERCEPTIONS OF CAREER DAMAGE POTENTIAL – HYPOTHETICALS

	Not At All				A Great Deal
	1	2	3	4	5
Credibility as Being Upwardly Mobile Damaged with Superiors:					
Overall	124	127	203	309	311
Participants	93	78	95	106	106
Nonparticipants	31	49	108	203	205
 Credibility as Being Upwardly Mobile Damaged with Peers:					
Overall	144	194	256	289	199
Participants	96	100	115	112	58
Nonparticipants	48	94	141	177	141
 Career Damaged Because Technical and Management Skills Deteriorate:					
Overall	355	306	234	134	55
Participants	194	135	96	42	15
Nonparticipants	161	171	138	92	40
 Career Damaged From Lack of Office Camaraderie:					
Overall	175	287	327	202	89
Participants	91	132	155	69	34
Nonparticipants	84	155	172	133	55

COMMENTS GIVEN ON SUCCESS/FAILURE FACTORS

Overall	Participants	Nonparticipants
558	343	215

**EXPERIENCE WITH SUBORDINATES USING
AN ALTERNATIVE WORK SCHEDULE**

Have had a subordinate use	570
Have not had a subordinate use	576

**WILLINGNESS TO PERMIT ANOTHER EMPLOYEE
TO USE AN ALTERNATIVE WORK SCHEDULE**

Would Not					Would
1	2	3	4	5	
5	21	62	121	350	

IS PARTICIPATION SUPPORTED BY MANAGEMENT?*

	Discouraged			Encouraged	
	1	2	3	4	5
Total	150	206	320	153	151
Public Accounting	83	139	195	95	108
Education	3	1	10	7	7
Government	8	6	21	10	9
Private Enterprise	55	58	92	38	26

*NOTE: Industry rows do not sum to Total row due to nonresponse on industry classification.

MANAGEMENT COMMUNICATION ABOUT PLANS

	Public Accounting	Education	Government	Private Enterprise	Total
Management informs employees about availability of the plans.	255	14	30	96	400
The plans are used as a selling point in the recruitment process.	165	12	16	52	247

EFFECT ON SALARY

Flextime/Flex Location Schedule:

Salary penalized	62
Salary not penalized	303

Any Type of Alternative Work Schedule:

First subsequent salary increase penalized	133
First subsequent salary increase not penalized	271

Perception Regarding Impact of First Subsequent Salary Increase Based on:

Your history	261
Coworkers' raises	177

EFFECT ON BENEFITS

Benefits same as full time	258
Benefits same as full time but prorated	38
Selected benefits	29
Benefits — no description available	12
No benefits	117

DEMOGRAPHICS OF RESPONDENTS

Female	1136
Male	8

Principle work in accounting	1100
Principle work not in accounting	39

Years of Accounting Experience

1-2	3-5	6-9	10-14	15-24	25+
58	236	338	352	100	53

Age

Up to 25	26-29	30-39	40-49	50-59	60+
54	221	534	240	63	29

Marital Status

Never Married	Divorced/Separated	Widowed	Married
206	112	13	812

Number of Children

No Children	1 Child	2 Children	3 Children	4 or More Children
581	206	253	73	31

Number of Children Living at Home

None	1	2	3	4+
673	227	203	36	3

PUBLIC ACCOUNTING

Total responses 703

Size of Firm

International	National	Regional	Local	Own Practice
213	16	48	331	95

DEMOGRAPHICS OF RESPONDENTS (Continued)

<u>Level In Hierarchy</u>					
<u>Partner</u>	<u>Principal</u>	<u>Manager</u>	<u>Supervisor</u>	<u>Staff</u>	<u>Other</u>
137	35	199	129	139	10

<u>EDUCATION</u>					
Total responses 37					
<u>Professor</u>	<u>Associate Professor</u>	<u>Assistant Professor</u>	<u>Instructor</u>	<u>Lecturer</u>	<u>Other</u>
7	9	7	6	4	4

<u>GOVERNMENT</u>				
Total responses 62				
<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Other</u>	
26	21	13	4	2

<u>Policy Maker</u>	<u>Department Head</u>	<u>Program Manager</u>	<u>First Level Supervisory</u>	<u>Technical</u>
4	9	17	10	22

ALL OTHER BUSINESS, PRIVATE, NONPROFIT ORGANIZATIONS

Total responses 325									
<u>Manu- facturing</u>	<u>Wholesale/ Retail</u>	<u>Transportation or Communication</u>	<u>Utilities</u>	<u>Construction</u>	<u>Financial/ Insurance/ Real Estate</u>	<u>Service</u>	<u>Medical</u>	<u>Private Charity</u>	<u>Other</u>
62	24	13	14	11	92	30	21	6	52

<u>Up to 50 Employees</u>	<u>51-100 Employees</u>	<u>101-500 Employees</u>	<u>501-2500 Employees</u>	<u>Over 2500 Employees</u>
65	31	75	57	97

<u>Level in Heirarchy</u>		
<u>Policy Maker</u>	<u>Supervisory Position</u>	<u>Other</u>
111	164	50

<u>Staff</u>	<u>Line</u>	<u>Corporate Office</u>
107	68	150

ABOUT THE AUTHOR

Karen L. Hooks, CPA, Ph.D., is an associate professor of accounting in the School of Accountancy, University of South Florida, who teaches primarily in the auditing area. She has been involved in research investigating the labor supply in the accounting profession throughout her career and has published numerous articles on gender-related issues and other professional topics. Dr. Hooks has served as AWSCPA national vice president, national director and research program chair and on various committees. She has served as editor of the Theory and Practice Department of "The Woman CPA" since 1984 and has been an ad hoc reviewer of gender-related articles submitted to that journal for the past year. From 1986 through 1988 she was a research manager for the Canadian Institute of Chartered Accountants assigned to the Commission to Study the Public's Expectations of Audits. Her other professional memberships include the American Institute of Certified Public Accountants, American Accounting Association and Florida Institute of Certified Public Accountants.

ABOUT AWSCPA

The American Woman's Society of Certified Public Accountants (AWSCPA) has been facing the special challenges of women CPAs for over half a century. AWSCPA helps women CPAs meet new career challenges by providing programs and opportunities for leadership development and professional networking at meetings and seminars, and through AWSCPA publications and other services. The society works to advance the professional interests and careers of women CPAs and to build a strong presence for women in the profession.

The current Statistical Profile of the Woman CPA, compiled by Dr. Elise Jancura, Cleveland State University, and published by AWSCPA, reveals the following:

- 68 percent are under the age of 40
- 68 percent are married
- 58 percent work in public accounting, 30 percent in industry or not-for-profit entities, 5 percent in government, 5 percent in education, 2 percent in other areas
- more than 41 percent earn \$40,000 or more per year; 23 percent earn more than \$50,000

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American Woman's Society
of Certified Public Accountants
111 E. Wacker Dr., Suite 600
Chicago, IL 60601
312/644-6610