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The Relationship Between Family-Friendly Workplace Policies and Accountant Turnover

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This is to certify that the doctoral study by

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has been found to be complete and satisfactory in all respects,
and that any and all revisions required by
the review committee have been made.

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Walden University
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Abstract

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by

Katie Landgraf

MBA, University of Wisconsin–Milwaukee, 2011

BBA, University of Wisconsin–Eau Claire, 2007

Doctoral Study Submitted in Partial Fulfillment

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Doctor of Business Administration

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Abstract

Prolonged high turnover rates have caused a shortage of accountants; unfortunately,

managers have not successfully taken action to avoid these circumstances. Reducing the

high turnover is necessary for accountant managers to replenish the accountant shortage,

reduce turnover costs, and protect the accounting industry's reputation for supporting its

employees. Grounded in the social exchange theory, the purpose of this quantitative

correlational study was to examine the relationship between childcare support, alternative

work schedules, and work–family culture and accountant turnover intention. The

participants comprised 185 accountants who responded to a National Study of a

Changing Workforce questionnaire. The results of the multiple regression analysis were

significant, $F(3, 181) = 20.69$, $p < .001$, $R^2 = .26$. A key recommendation is for

employers to offer childcare and flexible work schedule programs as part of a work–

family culture. The implications for positive social change include the potential for

accountant leaders to implement family-friendly policies that allow all accountants equal

access to help them balance their work and family demands, which may improve the

workers' lives and their families' quality of life and grant them the time to contribute

positively to their local community.

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Dedication

This study is dedicated to my family. First, to my husband Andy who always strives for perfection in all aspects of his life. Second, to my seven-year-old son Eli who demonstrated "child-like faith" while believing that he could learn his long and short vowels with much time and practice. Third, to my five-year-old daughter Summer who showed me how to overcome stress by simply jumping or smiling. Lastly, to my three-year-old daughter Lucy who proved that being stubborn can lead to great accomplishments. I promise to dedicate time to the goals I want to achieve, while making sure to have fun daily and be stubborn whenever necessary.

Acknowledgments

I would like to first thank the Lord for being my rock and redeemer. The doctoral degree was only possible by leaning on Him for my daily support. The Lord surrounded me with a community of individuals that each had a noticeable part in the completion of this degree. First, my family surrounded me with the love and compassion that was truly a daily blessing. The small sacrifices they made, like eating left-overs a few times a week, showed that they valued my time and cared for my success. I would like to thank my friend and colleague Dr. Leslie Rush who was the first to hear of my successes and failures, and always validated my ability to graduate. She is the best role-model any friend could ever have, especially with her ability to balance faith, family, work, and research responsibilities. Also, my colleagues Dr. Eli Tsukayama, Dr. Lynette Williamson, and Dr. Frank Kudo supported me during overwhelming times to help increase my confidence. Furthermore, I would like to thank my doctoral committee. Chair Dr. Lisa Pearo, thank you for allowing me to be your Advisee even with a full workload. Dr. Lisa Pearo instilled in me a methodical mindset that will help me accomplish my research goals. Dr. Ronald Black and Dr. Matthew Knight, thank you for serving on my committee and giving me the chance to learn through your feedback. I promise to treasure the skills I developed from this doctoral degree and share these skills with others that the Lord places within my path.

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Section 1: Foundation of the Study

Background of the Problem

The accounting industry lacks family-friendly policies to support the workforce (Socratous et al., 2016). In 2019, an estimated 7.17 million jobs or about 4% of the U.S. workforce were in the accounting industry (U.S. Bureau of Labor Statistics, 2019). The rapid growth of 5% in the accounting industry surpassed all other industries from 2018 – 2019 (U.S. Bureau of Labor Statistics, 2019). The lack of family-friendly policies not only affects the accounting industry but also a sizable portion of the current and future U.S. workforce.

Family-friendly policies help the workforce manage their diverse work and family needs. Such policies could incorporate formal or informal programs, which include flexible scheduling arrangements, flexible work location, childcare or elderly care services, parental leave, job sharing, and sick leave (Garg & Agrawal, 2020). Researchers have emphasized the importance of examining the work–family culture when studying family-friendly policies to demonstrate the workforces' abilities to use established policies without repercussions (Shauman et al., 2018; Vyas et al., 2017). Further research links the availability and use of formal and informal family-friendly policies to increased job satisfaction and decreased turnover intentions (Thakur & Bhatnagar, 2017; Yu, 2019). Gim and Ramayah (2020) revealed the need for employers to support accountants through policies to reduce work–family conflict and turnover intentions. Employers that incorporate policies to balance work and family obligations could enhance the accounting industry.

Accounting administrators who consider family-family policies could reduce turnover. In 2017, accountant turnover intentions led to a turnover rate of 17%, which is significantly higher than the ideal turnover rate of 8% (J. George & Wallio, 2017; Moon, 2017). The shortage of accountants created a crisis in 2017 for the public accounting industry (J. George & Wallio, 2017). The accountant shortage illustrated the misalignment between the family-friendly policies in public accounting firms and employee perceptions. I addressed this need in my study by examining the relationship between family-friendly policies and employee turnover intention in the accounting industry.

Problem Statement

A shortage of accountants created a crisis in 2017 for the public accounting industry (J. George & Wallio, 2017). Accounting turnover intentions remain an issue, despite the implementation of family-friendly policies to help retain employees. The general business problem is that inadequate family-friendly policies offered in the accounting industry contribute to high employee turnover intentions. The specific business problem is some accounting managers do not know the relationship between employees' perceptions of family-friendly policies such as (a) childcare support, (b) alternative work schedules, and (c) work–family culture, and accountant turnover intention.

Purpose Statement

The purpose of this quantitative correlational study was to examine the relationship between family-friendly policies and accountant turnover intention. The

independent variables were employees' perceptions of family-friendly policies of (a)

childcare support, (b) alternative work schedules, and (c) work–family culture. The

dependent variable was accountant turnover intention. The targeted population consisted

of accountants located in Hawaii. The implications for social change are to improve the

accountants and their families' quality of life by balancing their work and family needs,

allowing accountants to contribute positively to their community.

Nature of the Study

I chose a quantitative methodology for this study. Researchers use the quantitative

method to categorize observations into data sets, test hypotheses, and analyze

relationships among the data using statistical methods (Almalki, 2016). My aim with this

study was to understand the relationships among independent and dependent variables,

and therefore, the quantitative method was appropriate. Researchers use the qualitative

method to explore in depth meanings through interviews and observations of a

phenomenon (McCusker & Gunaydin, 2015). Researchers use the mixed methods to

integrate both quantitative and qualitative methods to answer the research question

(Molina-Azorin, 2016). Because I did not explore individuals' perceptions and meaning

of a phenomenon, the qualitative and mixed methods approaches were not appropriate.

I selected a correlational design for this study. Researchers use a correlational

design to measure relationships between multiple variables in an uncontrolled

environment (Becker et al., 2016). My aim with this study was to test hypotheses and

analyze multiple independent and dependent variables' relationships within an

unrestrained organizational setting, and therefore, the correlational design was

appropriate. Researchers use an experimental design to test hypotheses and analyze variable effects on randomly assigned participants in a controlled environment (Turner et al., 2017). A quasi-experimental design is similar to an experimental design; however, researchers use a quasi-experiment design when they intentionally select participants (Wohlin & Aurum, 2015). Neither experimental nor quasi-experiment designs were appropriate because I captured data within an unrestrained organizational environment.

Research Question and Hypotheses

RQ: What is the relationship between employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, and (c) work–family culture and employee turnover intention?

H_0: There is no statistically significant relationship between employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, and (c) work–family culture and employee turnover intention.

H_1: There is a statistically significant relationship between employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, and (c) work–family culture and employee turnover intention.

Theoretical Framework

I used the social exchange theory as a foundation for this study. Homans (1958) created the social exchange theory to study individuals' behaviors during an exchange of goods. Homans shared that the exchange of material or nonmaterial items are considered a cost to the individual, and the cost is assumed to be rewarded with a receipt of items of equal or greater value. If the reward is of lesser value than the cost, the individual may

give less in future exchanges (Homans, 1958). The balance of the cost and reward values is the tenet of the social exchange theory. When managers take on the cost of family-friendly policies, their reward is the exchange of employee commitment to stay with the organization. As applied to this study, the social exchange theory provided a framework in which to examine the relationship between the independent criterion variables (childcare support, alternative work schedules, and work–family culture) and dependent variable employee turnover intention.

Operational Definitions

I used the following terms throughout this study:

Accountant: Accountants are professionals who work in the accounting industry under the titles accountant, bookkeeper, auditing clerk, auditor, financial analyst, financial manager, personal financial advisor, and tax professional (U.S. Bureau of Labor Statistics, 2019).

Alternative work schedules: Alternative work schedules are formal policies that allow workers to adjust their working hours to reflect their family needs (Wadsworth & Facer, 2016).

Childcare support: Childcare support is defined as formal policies that support workers' abilities to obtain affordable and quality care for their dependents (Feeney & Stritch, 2019).

Employee turnover intention: Employee turnover intention is defined as the potential of workers voluntarily quitting their current employment (Tuzun, 2007).

Employee turnover intention has been shown to be the last step before employees actually leave the organization (Mobley, 1977).

Family-friendly policies: Family-friendly policies are formal and informal policies that assist workers in balancing work and family obligations (Albrecht, 2003).

Work–family culture: Work–family culture is regarded as how supervisors and coworkers treat workers who contribute time to both work and family responsibilities (C. A. Thompson et al., 1999).

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Assumptions, Limitations, and Delimitations

</div>

This section outlines the study's assumptions, limitations, and delimitations. Assumptions are conditions thought to be true without evidence. Limitations are constraints of the study that are outside of the researcher's control, while delimitations are within the researcher's control. Identifying and managing the assumptions, limitations, and delimitations is essential for the reliability of the research method and findings.

Assumptions

Assumptions are conditions that when acknowledged and held true, allow the researcher to effectively conduct research (Yang & Huck, 2010). The first assumption for this study was that accountants will be available to voluntarily complete an online survey. The second assumption was that the participants would answer openly and honestly throughout the entire survey. The third assumption was that the sample was appropriate to address the research question. The last assumption was that the collected data would provide sufficient insight to address the research question.

Limitations

Limitations are circumstances that are outside of the researcher's control and could lead to weaknesses of the study (Theofanidis & Fountouki, 2018). The first limitation was the timing of the survey given the sensitivity of accountants' workloads throughout the year (Theofanidis & Fountouki, 2018). Heavy workloads could affect an accountant's ability to use the family-friendly policies, and therefore, the timing of the data collection should be considered. A second limitation was the use of self-reported surveys, which could cause participants to inconsistently interpret the survey questions. Despite this limitation, Bernecker et al. (2018) agreed that the use of self-reported surveys gives researchers the control over variables tested and permits participant confidentiality. A third limitation was that the results of the study were limited by the honesty and thoroughness of the participants' responses.

Delimitations

Delimitations are factors within the researcher's control that may limit the scope of the study (Theofanidis & Fountouki, 2018). The first delimitation was that I restricted the sample to accountants living in state of Hawaii, which was essential to maintain because family-friendly policies can be different across states and countries. Consequently, the conclusion and recommendations were directed to a single industry within a specific geographical location. The second delimitation was the choice of variables that represent the family-friendly policies. The three variables chosen were (a) childcare support, (b) alternative work schedules, and (c) work–family culture, which was a mix of formal and informal policies to help maintain a balance between work and

family obligations. Prior researchers have examined other variables related to family-friendly policies; however, (a) childcare support, (b) alternative work schedules, and (c) work–family culture have had a significant relationship with employee turnover intentions (Caillier, 2016; Yu, 2019). Furthermore, coverage of family-friendly policies typically includes an alternative work arrangement and childcare subsidy variables, with more recent articles highlighting the need to include a culture that supports the use of family-friendly policies (Shauman et al., 2018; Vyas et al., 2017). The third delimitation was the use of employee turnover intentions rather than actual turnover as the dependent variable. As noted by Sun and Wang (2017), intentions to leave is an effective forecaster of actual turnover.

Significance of the Study

Contribution to Business Practice

This study may be of value to business leaders by filling a knowledge gap concerning appropriate family-friendly policies to reduce accountant turnover intentions. The findings could help managers offer preferred family-friendly policies to retain experienced employees, improve the quality of services, increase client retention, and enhance the company's reputation (Persellin et al., 2019; Wallace & Gaylor, 2012). Retaining employees in the accounting industry is particularly important because of the dependency on human capital. Evidently, understanding the causes of accountant turnover intentions could reduce the shortage of accountants and positively affect the business community.

Implications for Social Change

The results of this study may enhance society at large through effective family-friendly policies that enable accountants to balance work, family, and community responsibilities. This balanced allocation of time could benefit society in current and future generations through empowering employees to value their standard of living (Racolta Paina & Andries, 2017). Parents have crucial roles in a child's development; therefore, balancing the lives of working parents enables them to positively influence their children, the future leaders of the community (Handayani & Munawar, 2015). It is a reasonable conjecture that a balanced environment allows accountants to dedicate appropriate time to work, family, and community desires.

A Review of the Professional and Academic Literature

Literature Review Opening Narrative

The purpose of this quantitative correlational study was to examine the relationship between family-friendly policies and accountant turnover intention. The H_1 stated a statistically significant relationship between employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, and (c) work–family culture and employee turnover intention. To address the purpose of the study, a thorough review of prior research was necessary to identify prior findings and gaps in the research.

The purpose of a review of the professional and academic literature was to assess prior research on how family-friendly policies may be related to employee turnover intentions. Most of the research on how family-friendly policies related to employee turnover intentions has addressed populations in the governmental sector but not the accounting industry (Caillier, 2016; Feeney & Stritch, 2019; Ko & Hur, 2014; Lee & Hong, 2011; Pink-Harper & Rauhaus, 2017). Furthermore, very few studies have comprised formal and informal family-friendly policies and their relationship to employee turnover. In this literature review, I outlined the formal and informal family-friendly policies that help employees balance work and family needs. I also outlined the social exchange theory and its relation to family-friendly policies and employee turnover intentions in this review.

Strategy for Searching the Literature

In the literature review, I systematically included sources that reflected this study's major themes based on the research question. I examined and synthesized sources that aligned with the variables and theoretical framework to test the hypotheses. The review of variables encompassed keywords such as *family-friendly policies, family-friendly, work–family conflict, childcare, alternative work schedules, flexible work schedules, work–family culture, policies and turnover, employee turnover intentions, turnover, turnover intentions, intent to turnover, accountants,* and *accounting industry.* The theoretical framework included evaluating sources that utilized social exchange theory. The combination of these sources allowed me to outline a gap in literature on the relationship between family-friendly policies and accountant turnover intentions. Furthermore, the sources helped align the study with my goal of testing the hypotheses.

I followed a few collection methods to ensure a thorough review of available publications. The collection of sources involved using the mentioned keywords and various search engines including the Thoreau search tool at the Walden University Library, Google Scholar, and Directory of Open Access Journals. I found relevant publications within databases such as Business Source Complete, Academic Search Complete, ERIC, Emerald Insight, Supplemental Index, Political Science Complete, Education Source, and Social Sciences Citation Index. I also included publications of professional organizations, including the American Institute of Certified Public Accountants (AICPA) and Society for Human Resources Management (SHRM). Ninety-four percent of the resources were peer-reviewed or governmental resources, while 60%

of the resources included in the entire literature review section were published within 5 years of my 2021 graduation, as displayed in Table 1.

Table 1

Literature Review Sources

Reference type	Total references	2017 and newer	2016 and older	% 2017 and newer
Peer-reviewed journals	101	60	41	59%
Governmental references	13	11	2	85%
Non-peer-reviewed journals	7	1	6	14%
Total references	121	72	49	60%

Application to the Applied Business Problem

My aim with this study was to detect if accountants' perceptions of family-friendly policies relate to employee turnover intention. The null hypothesis was that there is no statistically significant relationship between employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, (and c) work–family culture and employee turnover intention. The alternative hypothesis was that there is a statistically significant relationship between employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, and (c) work–family culture and employee turnover intention.

Theoretical Framework: Social Exchange Theory

A theoretical framework needs to outline the relationship between employees' perception of family-friendly policies and employee turnover intentions. Based on the context of social exchange theory, when managers support employees with benefits (e.g., family-friendly policies), employees feel compelled to stay with the organization (Bagger

& Li, 2014). Homans (1958) originally designed the social exchange theory to study individuals' actions from an exchange; however, Blau (1964) added an economic component that incorporates a reasonable fairness to the exchange. When managers exchange something of value, employees tend to be more committed (Engelbrecht & Samuel, 2019). Moreover, the social exchange theory was suitable for studying the exchange of family-friendly policies for employee-level commitment.

Social Exchange Theory in the Workplace

When managers can supply employees with appropriate benefits, employees may seem more committed to the organization, hence reducing employee turnover intention. Researchers used the social exchange theory to demonstrate support for reducing employee turnover intention through the exchange of formal and informal organizational support (Chen et al., 2018; Rasheed et al., 2018; Yu, 2019). Low et al. (2017) found that managers should focus their attention on corporate social responsibility for all stakeholders, particularly employees. Managers can exhibit their support by allowing employees to balance their work and family needs. This balance allows for organizations to display support not just for their employees, but also their families.

Some researchers used the social exchange theory to study the effects of family-friendly policies on employee behaviors. For example, by utilizing the social exchange theory, Afonja (2019) found that employees are more "sustainable and committed" to an organization when managers offer family-friendly policies (p. 11). Yu (2019) further evaluated the use of six different family-friendly policies comprising flexible work schedules, flexible work location, health programs, worker support programs, child-care

support programs, and elderly support programs. Findings outlined that the exchange of just one family-friendly policy made a positive difference in employees' satisfaction and commitment to the organization (Yu, 2019). Researchers also used the social exchange theory to outline the relationship between employees and their managers, highlighting that when a good relationship exists, the employee has less work and family interferences (Tummers & Bronkhorst, 2014). Essentially, when managers offer and support the use of family-friendly policies, employees are more likely to be pleased with their employment. Researchers were able to use the social exchange theory to highlight an exchange of employee commitment.

Some researchers used the social exchange theory to study the influences employers have on employee turnover intention. Rasheed et al. (2018) found that employees are more likely to intend to leave their job when work and family conflict is present. Afzal et al. (2019) also utilized the social exchange theory to study the effects of manager support and employee turnover intention. The researchers found a significant inverse relationship between manager support and employee turnover intention, suggesting a need for managers to implement formal and informal policies to demonstrate employee-level support (Afzal et al., 2019). De la Torre-Ruiz et al. (2019) discovered that the social exchange theory is necessary to explain how employees willingly commit to an organization when managers actively meet the employees' needs. Managers are typically in control of employee' policies; therefore, employees expect managers to take that control very seriously.

Relating to this study even further, some researchers utilized the social exchange theory when studying a sample of accountants. Cannon and Herda (2016) studied the influence that organizational commitment has on accountants' turnover intention and found an inverse relationship. Researchers measured organizational commitment based on the level of fairness and support from the organization, which distinctly relates to offering policies that, like family-friendly policies, support employees (Bae & Yang, 2017). Accountants expect support and rewards from their employers and are more willing to stay if the rewards align with their desires (J. R. Cohen et al., 2020). Al-Shbiel et al. (2018) also utilized the social exchange theory to discover that as accountants feel that they are being treated fairly at work (distributive justice), their intent to leave decreases. Relative to this study, the distributive justice survey included a question on the accountants' perception of fairness of their work schedule (Al-Shbiel et al., 2018). The review of such research identified the influence that manager support and company rewards have on accountants' intention to stay or leave the company.

The Evolution of the Social Exchange Theory

Four individuals, Homans, Thibaut, Kelley, and Blau, established the social exchange theory (Emerson, 1976). Homans (1958) initiated the discussion around observing exchanges between individuals. Homans argued that when two or more individuals exchange something, they respond positively if the reward is greater than the cost. Thibaut and Kelley (1959) expanded on the theory by involving groups of individuals and their collective reactions. Blau (1964) focused on measuring the exchange's quality and predicting the individual's response. Since 1964, researchers

maintained the same theory concepts of measuring an exchange and predicting the

response within organizations.

The social exchange theory contains overarching constructs that allow researchers

to utilize the framework within current studies. The three main concepts are "an initiating

action, a relationship between parties, and a reciprocating response" (Cropanzano et al.,

2017, p. 3). Figure 1 highlights the two different processes that this theory predicts. The

initial action of a benefit to the target group resulted in a high-quality exchange that

produced a positive response from the target group (Cropanzano et al., 2017). Homans

(1958) explained that the measurement of the exchange's quality is through a cost to

reward comparison. For example, Yu (2019) found that if managers provide their

employees with family-friendly policies, this resulted in a high-quality exchange and

produced significant employee commitment levels. Conversely, an initial action of harm

to the target group resulted in a low-quality exchange that produced a negative response

from the target group (Cropanzano et al., 2017). For example, Rasheed et al. (2018)

found that if managers caused conflict between employees' abilities to balance their work

and family needs, this resulted in a low-quality exchange and influenced high employee

turnover intentions.

Figure 1

Generic Model of Social Exchange
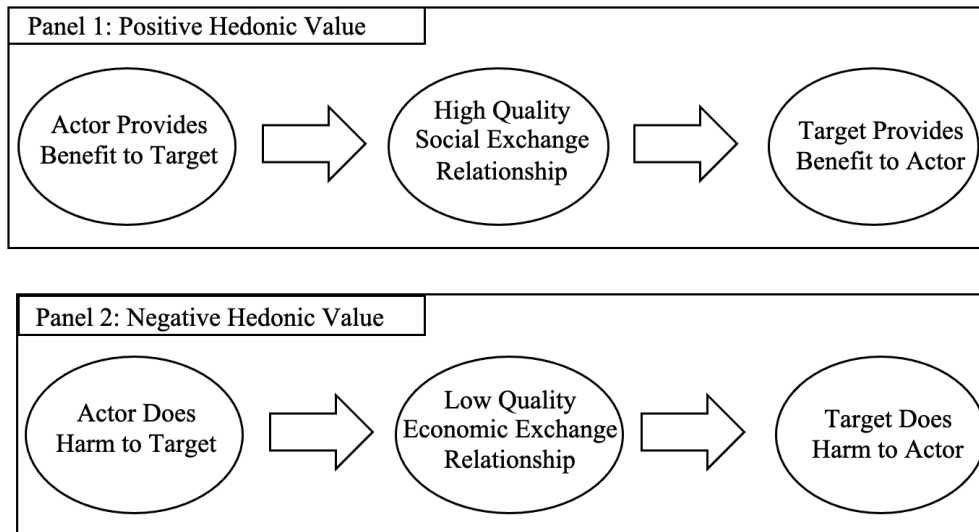
Note. Adapted from "Social Exchange Theory: A Critical Review With Theoretical

Remedies," by R. Cropanzano, E. L. Anthony, S. R. Daniels, and A. V. Hall, 2017,

Academy of Management Annals, 11(1), p.1–38

(https://doi.org/10.5465/annals.2015.0099). Adapted with permission; see Appendix A.

Alternative Theories

Researchers use theories to design the research question and interpret the results.

Based on the significance of the study's theory, I considered alternative theories to ensure

the social exchange theory was suitable for this study. Alternative theories considered for

this study included the two-factor motivation-hygiene theory, boundary theory, and

theory of work adjustment.

The first alternative theory considered for this study was Herzberg's two-factor

motivation-hygiene theory (Herzberg, 1986). This theory outlines the factors that may

satisfy (motivate) or dissatisfy (hygiene) employees (Ngo-Henga, 2017). Of those factors,

the motivating variables include employee recognition and advancements, while hygiene

variables consist of unfair policies and mistreatments by managers (Herzberg, 1986).

Herzberg's main focus was to outline the difference between motivating and hygiene

factors and encourage managers to consider both factors to obtain satisfied employees

(Das et al., 2018). Because this study only focused on hygiene factors, this theory was not

suitable for this study.

Another theory considered for this study was the boundary theory. Nippert-Eng

(1996) created this theory to classify boundaries set between work and family roles. The

theory has two main features: the employee's "flexibility and permeability" to switch

between work and family roles (Wang et al., 2019, p. 534). Piszczek et al. (2018) utilized

the boundary theory to study the effects of work–family conflict on employee turnover;

however, they focused on how employees establish their boundaries without manager or

policy influences. In turn, the focus of the boundary theory is on the employees' ability to

transition between roles and not the employee's response from family-friendly policies;

therefore, this theory was not suitable for this study.

The last theory considered for this study was the theory of work adjustment.

Dawis et al. (1964) created the theory to explain workers' satisfaction with their

environment. The theory outlines workers' adjustments when they are not satisfied with

their employer (Foley & Lytle, 2015). The variables discussed in this theory are the

abilities-demand fit and needs-supplies fit, of which needs-supplies fit relates to

employees' desires and how these desires align to the environment that managers provide

(Dahling & Librizzi, 2015). According to Dawis et al., employees align their values to the work environment, and a misalignment would cause the employee to leave.

Although researchers used the theory of work adjustment in various studies on employee satisfaction and turnover, they rarely used the framework to examine the relationship between family-friendly policies and current employees' decisions to stay. One possible reason could be because of the theory's limitation. The factors of the theory work best when the sampled population are employed by the same employer (Chernyah-Hai & Rabenu, 2018). The factors become complicated if employees are sampled from different employers, even within the same industry. Given that this study involved collecting data from workers of different organizations with distinct family-friendly policies, the theory of work adjustment was not suitable for this study.

The essential components of this study's theory needed to outline the relationship between the employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, and (c) work–family culture and accountant turnover intention. Through a review of the two-factor motivation-hygiene theory, boundary theory, and theory of work adjustment I concluded that these theories did not align to this study's research question. Therefore, the social exchange theory was the most suitable framework for this study.

Family-Friendly Policies

The studied components of family-friendly policies vary between researchers. Some researchers addressed formal policies such as paid sick leave, parental leave, flexible work schedules, childcare support, and flexible work location (Afonja, 2019; Su

et al., 2017; Wadsworth & Facer, 2016). Researchers included these formal policies to demonstrate a more creative approach to supporting employees beyond a basic paid sick leave policy. Recent publications included informal policies such as a culture of family support, manager and colleague behaviors, and organizational justice (Feeney & Stritch, 2019; Las Heras et al., 2015; Low et al., 2017; Rasheed et al., 2018). Researchers found an opportunity to assess beyond what is formally established in an organization to understand if the culture supports a balance of family and work responsibilities. From the review of publications, a combination of formal and informal family-friendly policies seemed to encompass such policies' availability and acceptance.

In this study, I combined formal and informal policies to assess the level of support given to employees to balance their work and family obligations. Feeney and Stritch (2019) emphasized the importance of assessing formal and informal policies and incorporated variables such as childcare offerings, a flexible schedule, and a culture supporting family needs. Hwang (2019) combined formal and informal family-friendly policies to evaluate childcare support, work schedules, and manager and coworker support. Although these researchers stressed the importance of a broad view of such policies' availability and use, Feeney, Stritch, and Hwang did not review the relationship of these policies to employee turnover intentions.

Ahmad et al. (2016) further supported the need to incorporate formal and informal family-friendly policies by assessing flexible work schedules on job characteristics and employee turnover intentions. The components of job characteristics include "job demands, control, and support" shown to employees and facilitated by managers and

coworkers (Geurts et al., 2005, p. 323). This support helps shape a family-friendly work environment and culture needed to accept the use of these policies. Furthermore, including employee turnover intentions highlights the implications of well-structured family-friendly policies. As established by these researchers, I incorporated childcare support, alternative work schedules, and work–family culture as the independent variables and employee turnover intentions as the dependent variable.

Childcare Support

Managers should create formal family-friendly policies that support the needs of parents with young children. Workers who have family obligations, such as working parents or single parents, need and desire care options for their children. In the United States (U.S.), 64% of married couples with families both work, while 76% of single parents work (U.S. Bureau of Labor Statistics, 2020a). These large groups of families need effective care options for their children to manage their work and family obligations. O'Connor and Cech (2018) defined childcare support as an employee's ability to obtain paid leave to care for dependent(s) without penalty. These options give parents the ability to care for their sick children while not worry about financial and work-related penalties. Muasya (2016) discovered that the cost of childcare influences parent's employment decisions. If managers provide parents with the flexibility to take paid time off or paid sick pay to care for their dependent(s), employees may be able to balance their work and family needs as well as retain their current positions.

Some researchers discovered benefits for organizations of providing accessible childcare plans. Caillier (2016) found a significant negative relationship between

childcare availability and employee turnover intentions. Correspondingly, Lee and Hong (2011) identified a reduction in employee turnover using childcare programs. When organizations place value on their employee's family care, employees react positively. J. S. Kim and Ryu (2017) also included childcare support as part of the family-friendly policies. They found that offering childcare support had a significant impact on an employee-level commitment to an organization (J. S. Kim & Ryu, 2017). Afonja (2019) also incorporated childcare support in the family-friendly policies and found that such support had a significant relationship with employee commitment in the private and public sectors. This comparison demonstrates the need across industries to include childcare support in family-friendly policies.

Companies could benefit from offering childcare programs by reducing employee turnover and increasing employee commitment. These benefits are especially important when applied to the accounting industry. Many accountants need childcare during extended working hours, which facilities do not typically offer (Socratous et al., 2016). With the help of paid childcare policies, accountants could better manage their childcare needs. Ribeiro et al. (2016) further emphasized that accountants have demanding jobs that foster employee turnover; however, job resources have shown to lower turnover rates. In turn, if managers are able to give accountants proper job resources, such as paid policies to care for dependent(s), the accounting industry may experience less accountant turnover.

Alternative Work Schedules

Managers should design formal family-friendly policies that support the scheduling needs of parents. Alternative work schedules compose of options for employees to adjust their work schedule to a compacted workweek or alternative arrangements outside of the standard 8 a.m. to 5 p.m. timeframe (Wadsworth & Facer, 2016). Alternative work schedules could also include adjusting the location that the employee works (Feeney & Stritch, 2019). This flexibility of time and location allows employees to accommodate to childcare hours and contribute to family activities. In fact, Ramakrishnan and Arokiasamy (2019) found that alternative work schedules are the most frequently used practice among businesses to help allocate time between work and family needs.

Possible advantages to establishing alternative work schedules are a reduction in employee turnover and an increase in workplace satisfaction. Caillier (2016) and Lutfiani Putri Windia et al. (2020) outlined that flexible work arrangements had a significant negative relationship with employee turnover intentions. Offering an alternative work schedule is found to increase employee job contentment (Kröll & Nüesch, 2019). Moreover, Chen et al. (2018) found significant relationships between offering alternative work schedules and workplace satisfaction and employee turnover intentions. This relationship outlines the need for managers to value their employees' balance of time, and in return, employees will reciprocate by being more satisfied with their position and staying with the organization.

Complementary advantages to establishing alternative work schedules are increased productivity, reduction in absenteeism, and increased organizational efficiency. In-depth research on various alternative work schedules helps understand what type of work arrangement employees desire. Berkery et al. (2017) organized the work schedules from various countries and industries into four bundles. Remarkably, the bundle with the most flexible work schedule had the lowest number of employee turnover, lower amounts of absenteeism, and higher amounts of productivity than bundles with less flexible work schedules (Berkery et al., 2017). Lee and Hong (2011) found that organizations favored alternative work schedules through increased in organizational efficiencies. As managers demonstrate their commitment to being flexible to the employees' needs, employees can reciprocate that commitment. These benefits highlight that both organizations and employees can benefit from alternative work schedules.

To take advantage of those benefits, the accounting industry as a whole should allow employees a flexible work schedule. With intense workloads, constricted budgets, and demanding deadlines, accountants could encounter penalties with adjusting their schedules. Nevertheless, with the creation of policies to allow employees to separate time for work and family, accountants can have a more manageable schedule. Berk and Gundogmus (2018) found that accounting firms should create alternative work schedules to maintain a committed workforce. They found this balance especially crucial for the accounting industry, given the high concentration of young adults that are more willing to commit to the business if a work and family balance is possible (Berk & Gundogmus,

2018). Managers of all industries may find that the benefits of alternative work schedules outweigh the costs.

Work–Family Culture

Managers should create a culture that encourages workers to use family-friendly policies. A work–family culture encompasses the perceived support by managers and coworkers of the use of family-friendly policies (Feeney & Stritch, 2019). Las Heras et al. (2015) further explained that a family support culture is when supervisors offer emotional support and actively create solutions to help employees find a balance between work and family obligations. Other definitions of a culture of family support include the ability to deviate from workplace norms to meet family needs (Shauman et al., 2018). The collaboration of these definitions seems to tie back to family-friendly policies without supervisor or coworker judgment and without career related penalties.

Consequently, managers may establish formal family-friendly policies; however, supervisors' and coworkers' reactions may deter an employee from using the policies. Moore (2020) found a significant relationship between the available family-friendly policies and the use of such policies, as facilitated by the work culture. Supervisors or coworkers' behaviors can influence employees' decisions to use policies they are legally entitled to (Saltzstein et al., 2001). Some employees believe that utilizing policies may negatively affect promotions or treatment by peers (Las Heras et al., 2015; von Hippel et al., 2017). Furthermore, top executives' policies may be interpreted differently throughout the organization, causing managers to inconsistently implement them. These

consequences are problematic among organizations since employees may feel

unsupported to a point where they feel displeased with their job and eventually, leave.

Supervisors have a responsibility to ensure the utilization and acceptance of the

policies across their divisions. When employees work in a culture that supports a balance

between work and family obligations, employees are more likely to use family-friendly

policies (Vyas et al., 2017). T. Allen (2001) supported this statement by noting that the

mere accessibility of family-friendly policies is not enough to help employees manage

their time and that the organization's culture should support the use of these policies.

Eversole and Crowder (2020) continued the trend for a supportive family culture by

stating that the supervisor should address any work–family issues and adjust their work

schedule to fit their family needs. A family support culture helps encourage employees to

use the policies that aid in balancing their work and family needs.

The establishment of a culture that supports the use of family-friendly policies has

organizational-level benefits. Surienty et al. (2014) found that turnover is significantly

reduced when accountants have an adequate quality of work and family balance. Part of

Surienty et al.'s measurement of quality of work and family balance was supervisors'

actions. The more adapted support from supervisors to utilize policies and manage the

employee's time effectively, the higher chances of a work–family culture (Las Heras et

al., 2015). A further benefit of a work–family culture is that it reduces parenting stress for

working adults (Hwang, 2019). This satisfaction with the policies and supportive culture

denotes the importance of assessing both the policies themselves and the organizational-

level support to use the policies. Lastly, a culture of family support improves worker

health and welfare for workers that have family obligations (Jennings et al., 2016). By improving the work–family culture, organizations may reduce employee turnover, increase worker's satisfaction, and improve worker health.

With a shortage of accountants, the accounting industry needs to consider the benefits of a work–family culture. Demonstrating a culture of support for the employees has increased "job satisfaction, employee loyally, and organizational commitment" in the accounting industry (Koh et al., 2017, p.1). Accounting managers can foster a work–family culture for their employees by considering their outside-of-work needs. However, accountants recognize the insensitive support from managers and are apprehensive about the effectiveness of family-friendly policies (Jaga et al., 2018). To further hinder the shortage of accountants, many accounting students consider other career options upon graduation because they are concerned with the organizational culture in the accounting industry (Koh et al., 2017). These indicators of an unsupportive family culture need to be taken seriously by the accounting industry to reduce turnover.

Evolving Trends in Family-Friendly Policies

Family-friendly policies vary among organizations around the world. Many developed and established countries enlisted laws to help protect workers and their families. State legislators could establish state-level family-friendly policies. Unfortunately, employers are left to create family-friendly policies that supplement the gaps in country-level and state-level policies. Additionally, country-level, state-level, and business-level family-friendly policies may not align with employee preferences and family dynamics; these topics merit a separate discussion.

Changing Trends in Family-Friendly Policies at the Federal Level

In 1993, the U.S. Senate and House of Representatives enacted the Family and Medical Leave Act (FMLA) to provide employees with employment-protected time off during certain circumstances (U.S. Wage and Hour Division, n.d.). This act regulated all public and specific private organizations to offer eligible employees the ability to take a 12-week unpaid leave of work because of a birth of a child, adoption of a child, care for a family member, or care for themselves (U.S. Wage and Hour Division, n.d.). Researchers found that most employees, men, and women alike, utilizing FMLA are caring for infants or caring for themselves (Arleo et al., 2016). FMLA started the foundation of creating formal policies to help balance work and family needs.

Employers and employees alike may be disappointed by the limitations of the FMLA. For example, only eligible employers can allow their employees to participate in the act, including private businesses that have 50 or more employees for at least 20 or more weeks throughout the year (U.S. Wage and Hour Division, 2020). According to DMDatabases (n.d.), 97% of the private organizations in the United States have less than 50 employees, leaving only 3% of the private organizations eligible for the FMLA. Further restrictions are set for employees as well. Employees that work for an eligible employer may take part in this act if they worked a minimum of 12 months, which must include at least 1,250 working hours, and the place of employment has a minimum of 50 employees within a range of 75 miles (U.S. Wage and Hour Division, n.d.). These restrictions limit the employers' and employees' ability to participate in the FMLA,

which puts the pressure on business owners and managers to supplement with other family-friendly policies.

Although the U.S. workforce's demographics are different today than 1993, the U.S. Department of Labor has not modified the FMLA. Moreover, no other country-level act is in place to regulate the family-friendly policies offered in the private business sector. Some of the demographic changes in the workforce include gender and marital status. In 2019, women made up 55% of the U.S. workforce, which is 20% higher than 1993 (Cattan, 1993; U.S. Bureau of Labor Statistics, 2020b). As more women enter the workforce, employers should have policies to assist women, particularly current and future mothers, during the birth of a child. Bachmann et al. (2020) agreed, finding that women are more likely to reenter the workforce after having children if employers provide family-friendly policies. Furthermore, the FMLA does not cover part-time workers. In 2019, 23% of women and 12% of men in the workforce were part-time employees (U.S. Bureau of Labor Statistics, n.d.). The growing presence of women and part-time workers in the workforce, combined with the FMLA restrictions, cause much concern on the availability of family-friendly policies.

Another demographic that relates to the need for family-friendly policies is marital status. When only one parent maintains the household, the parent may need more assistance with balancing work and family obligations. In 2019, single parents with children under 18 years old made up 30% of total families, which is 17% higher than in 1993 (U.S. Census Bureau, n.d.). The increase in families with single parents should alert lawmakers and business managers to reflect the family's needs adequately.

Changing Trends in Family-Friendly Policies at the State Level

The federal FMLA may have limitations; however, state governments are allowed to create family-friendly programs. In Hawaii, the targeted population in this study, two laws exist related to family-friendly policies, the Hawaii Family Leave (HFL) law, and Temporary Disability Insurance (TDI) law. The following paragraphs outline the details of these two policies.

The HFL requires employers to give eligible employees four weeks of unpaid leave because of a child's birth, adoption of a child, care for a family member, or care for themselves (State of Hawaii Department of Labor and Industrial Relations [SHDLIR], 2005). Employers with 100 or more employees must follow this law, and all part-time or full-time employees who work at least 6 consecutive months are covered by this law (SHDLIR, 2005). As compared to FMLA, the HFL lightened the employee-level restrictions, which allowed more employees to participate in the HFL program. Conversely, the number of employers required to follow HFL decreased since employees' minimum level changed from 50 to 100. Because of the large population of small businesses in Hawaii, 63% of employers are exempted from following the HFL (U.S. Census Bureau, 2016). The responsibility continues to go back to business owners and managers to create family-friendly policies.

Hawaii enacted the TDI law to provide employees with wage replacement support if employees cannot work. Since 1969, all employers in the state of Hawaii need to offer current part-time and full-time employees TDI (State of Hawaii Disability Compensation Division, n.d.). Concerning family-friendly policies, employees that suffer an injury, like

giving birth, qualify for TDI (State of Hawaii Disability Compensation Division, n.d.). TDI is a step in the right direction since it provides financial support to injured employees; however, the program does not cover caregiving options for employees with family obligations.

Employees in Hawaii experience other challenges when trying to provide for their families. Individuals that live in Hawaii have to pay, on average, $23,045 per year on housing, which is 15% higher than the U.S. average. In comparison, the cost of food is also higher in Hawaii by 40% compared to the U.S. averages (U.S. Bureau of Labor Statistics, 2020c). Higher wages should subsidize the higher cost of housing and food; however, accountants working in Hawaii make, on average, 17% less than accountants working throughout the entire United States (U.S. Bureau of Labor Statistics, 2020c). Furthermore, both FMLA and HFLL are unpaid leave programs causing further constraints on workers to balance their family financial responsibilities. With a target population of accountants working in Hawaii, this study highlighted a population that needs access to family-friendly policies because of the lower wages and higher costs of living.

Statistics aside, a clear need and desire for paid family-friendly policies are present among families across the United States, particularly in Hawaii, because of the extra financial burdens. Through FMLA, HFLL, and TDI restrictions, the business managers should be responsible for creating family-friendly policies. However, relying on business managers to create policies results in no family-friendly policies or inconsistent family-friendly policy offerings (Kulow, 2012). The consequence of either

situation could result in a lack of understanding of what policies are available and which

employees qualify. Some policies may only apply to a particular industry, union, or

collective bargaining arrangements making the available policies even more unclear

(Feeney & Stritch, 2019). Employees and their families need state or federal-level

policies that can adequately support them during a time of need to sustain their

employment.

Benefits of Family-Friendly Policies

Although expensive to businesses and government agencies, family-friendly

policies can benefit employees and employers. Employees who utilize family-friendly

policies experience significant enhancements to their well-being and lower stress (Javed,

2019). The utilization of family-friendly policies presented increases in "job satisfaction

and organizational commitment" for employees (Bae & Yang, 2017, p. 25). Committed

employees are especially important since an organization's long-term existence depends

on a sustainable workforce (Afonja, 2019). Employees may feel valued when managers

offer policies that assist them with balancing their work and family needs, and in return,

demonstrate their commitment to the business. From these benefits, employers may see

the need to improve the well-being of their employees.

Employers benefit from offering family-friendly policies as well. Employers can

use family-friendly policies as a competitive recruiting tool (Wayne & Casper, 2016).

Potential employees may associate the offering of family-friendly policies with an

organizational culture that encourages a work-life balance. Another benefit is creating a

culture where employees at all levels work collaboratively to avoid workplace conflicts

(Raines, 2013). When created and implemented well, family-friendly policies can be a clear guide on how to balance work and family needs. Workers also express positive attitudes towards their employer when offered family-friendly policies (Kanten et al., 2020). Finally, employers have seen an increase in "productivity, profits, efficient employees, and organizational development" (Racolta Paina & Andries, 2017, p. 68). Blazovich et al. (2018) further explained that as accountants experience a suitable balance of work and family obligations, productivity increases, and employer profits increase. From these benefits, managers may notice that the advantages of offering family-friendly policies outweigh the cost.

Other stakeholders benefit from the establishment of family-friendly policies. As displayed in Table 2, customers and society as a whole may benefit from family-friendly policies. Also, note the difference in whom the policies impact compared to who influences the creation of the policies. Indeed, the policies directly impact the employees; however, the indirect impact on the companies, the surrounding community, and society at large are severe enough to make an enormous difference.

Table 2

Stakeholder's Analysis Matrix

Stakeholder name	Impact interest [a]	Influence power [b]	What is important to the stakeholder?
Local and national authorities	Medium	Medium	—a growth economic environment; —a healthy society; —profitable companies that pay taxes; —working employees that pay taxes and are engaged in market consumption; —high employment rate;
Employees that have benefited from family-friendly policies	High	Medium	—his/her own well-being; —family well-being; —basic needs fulfillment; —continuous personal development;
Employees that have not benefited from family-friendly policies	Low	Medium	—his/her well-being; —family well-being; —basic needs fulfillment; —continuous personal development;
Company management and shareholders	High	High	—productivity; —profit; —efficient employees; —company development;
The community/the public (including the media)	Medium	Medium	—strong families with livable income; —sustainable companies that can provide long term steady jobs; —corporate social responsibility; —investments;
Company ownership/ CEOs/ entrepreneurs	High	High	—profit; —economic growth; —company development; —strong and famous brands; —competitive advantage;

Stakeholder name	Impact interest [a]	Influence power [b]	What is important to the stakeholder?
International Organizations	Low	Low	—healthy economic environment; —high employment rate; —covering basic needs for human beings; —happy people; —profitable companies;
The customers	Low	Low	—qualitative services and products; —good service; —competitive prices;

Note. Adapted from "New Prospective on Family Friendly Policies From the Stakeholders' Point of View," by N. D. Racolta Paina and A. M. Andries, 2017, *Online Journal Modelling the New Europe, 22*, pp. 67–68 (https://doi.org/10.24193/ojmne.2017.22.03). Adapted with permission; see Appendix B.

[a] Reflects how much the family-friendly policies impact them.

[b] Reflects how much influence they have over the family-friendly policies.

Family-Friendly Policies and Challenges for Accountants

The availability and use of family-friendly policies in the accounting industry holds some challenges of its own. The accounting industry is known for excessive work hours, required evening networking events, obligated travel, and various client obligations, which can hinder an employee's ability to manage work and family commitments (Whiting et al., 2015). The excessive work hours may result from fluctuating accounting standards, rigorous financial statement and tax deadlines, advancements in technologies, and changes to the tax laws that affect accountants' workloads (Smith et al., 2011). In turn, these various work-related stresses may restrict accountants' abilities to manage their work and family responsibilities independently.

Accountants depend on their employers to establish policies that permit them to balance

work and family needs, yet the accounting industry continues to experience workload

challenges.

Accountants reported further constraints of managing work and family

obligations. Structurally, the accounting industry contains multiple generations of

employees with different priorities and preferences (AICPA, 2018). Additionally, the

accounting industry contains a gender imbalance since almost half of the staff-level

employees are women, while only 22% of the partners are women (AICPA, 2017). Since

women accountants tend to have a significantly higher need for flexible work

arrangements than men, the hierarchy's unbalanced gender difference may cause

misalignment with the type of policies offered (Johnson et al., 2012). Furthermore, this

male-dominated environment results in policies that may restrict women from excelling

in their accounting careers (Din et al., 2018). The fact is, women are more likely to leave

the accounting industry in the absence of alternative work schedule programs (Lutfiani

Putri Windia et al., 2020). This implies that managers should modernize the traditional

work model to include today's accounting industry's generational and gender

preferences.

Recognizing these strenuous demands is essential for managers in the accounting

industry that want to embed family-friendly policies. In fact, the Big Four CPA firms

advertised a push to become more "diverse, equal, and inclusive;" however, evidence

shows that exclusion remains an issue for accountants (Edgley et al., 2016, p. 13). Board

members of major accounting organizations also recognize the need to embed family-

friendly policies. The AICPA (2018) officials collected data from over 1,900 accounting firms across the United States on the topic of retention and flexible work arrangements. The data outlined that "recruiting and retaining talent continues to be among the most significant challenges for today's [CPA] firms," however, evidence shows an increase in retention from the availability of flexible work arrangements and adjustments on work habits (AICPA, 2018, p. 14). Fundamentally, managers of CPA firms are acknowledging the success of policies that reflect their employees' desires. Although the accounting industry has its challenges, the collective efforts of CPA firms and organizations could help establish family-friendly policies that fit the needs of the employees and their families.

Although some accounting managers adopt policies around flexibility and parental leave, challenges occur in the implementation process. Employees who follow a flexible work schedule experience negative evaluations, penalties, and smaller rewards (Rudman & Mescher, 2013; Vandello et al., 2013). Similarly, women experience significantly higher social mistreatment, while men experience a significantly higher masculinity mistreatment when utilizing such policies (Berdahl & Moon, 2013). These consequences may prevent employees from utilizing policies they are entitled to. When employees in some professional industries, like accounting, deviate from worker norms, they experience confrontation (Wharton, 2015). This emphasizes the importance of studying the availability of family-friendly policies and the cultural support for the use of such policies.

Employee Turnover Intention

Employee turnover intention is a strong indication that employees may voluntarily leave their current position, organization, or industry (Sun & Wang, 2017). This conscious action from employees to leave may be unhealthy for specific industries with high employee turnover, like the accounting industry. Employee turnover in the accounting industry has been documented as a significant problem since 1973, creating a need to continue to assess ways to reduce turnover intentions (Hellriegel & White, 1973; Nouri & Parker, 2020). For example, accounting firms recorded a high of 45% turnover in 1986, and yet 3 decades later, accounting industry turnover rates continue to be significantly high (Bao et al., 1986; J. George & Wallio, 2017). Houghton et al. (2010) documented top executives' concerns in the accounting industry and noted their apprehension of the repercussions of high turnover rates.

Researchers note some repercussions of accountant turnover. Given that accountants are the principal capital of accounting firms, the industry depends on retaining experienced accountants (Jannah et al., 2016). An increase in accountant turnover has been shown to increase hiring and training costs, intensify employee workloads, lower employee morale, and decrease audit quality (Persellin et al., 2019; Seyrek & Turan, 2017). With fewer accountants available to share the workloads, others have to work more hours than expected, causing distressed employees and troubled families. Downey (2018) shared the increased need to outsource accounting services to offshore locations because of high turnover. Retention in professional fields, such as the accounting industry, is especially important for maintaining talented workers and a

diverse workforce (Ashley & Empson, 2016). Overall, turnover in the accounting industry has caused stress on the workers, employers, and clients.

Understanding why accountant turnover intention is unreasonably high may mitigate these repercussions. Gim and Ramayah (2020) found that auditors more likely to stay with the firm if there is a balance of time between work and personal life. Seyrek and Turan (2017) documented significantly higher turnover rates when accountants were not satisfied with their managers' behaviors, salary and benefits, and workload balance. Clearly, accountants desire the creation and encouragement to use policies to balance their needs. "Organizational commitment, job satisfaction, and emotional exhaustion" are three other factors that explain high levels of accountant turnover (Dordunu et al., 2020, p. 43). The term organizational commitment includes a normative commitment that outlines how dedicated managers are to their employees (Dordunu et al., 2020). Managers can display employee-level dedication by supporting employees at an individualized level. Moreover, worker's inability to balance time and energy between work and family may cause emotional exhaustion (M. J. Thompson et al., 2020). Tubay (2019) also evaluated why accountants intent to leave and found that extrinsic factors, such as the work environment, were more significantly related to turnover than intrinsic factors. Accountants desire a work environment conducive to their family needs to maintain their satisfaction with their job and manage their stress.

For these reasons, researchers have documented specific ways to reduce accountant turnover intention. Gertsson et al. (2017) mentioned that establishing a work-life balance within the accounting firm can reduce employee turnover. Accountants desire

flexibility in their work schedule to be productive in both their work and family responsibilities. Relative, accountants are more likely to stay with the company if managers implement flexible schedules and worker benefits (Daniels & Davids, 2019). Managers could continue to expect a normal workload but allow employees to adjust their start or end times to be able to meet family obligations. Accountants also desire the support from managers to be able to use policies (Fogarty et al., 2017). Just creating family-friendly policies is not enough; accountants should be able to utilize policies they are entitled to without penalties. By creating an environment that allows accountants to balance their work and family obligations, the accounting industry may be able to reduce turnover at all hierarchies.

Discussion of Variable Measurements

The use of the questions within the 2016 National Study of the Changing Workforce (NSCW) were relevant to measure this study's independent variables (a) childcare support, (b) alternative work schedules, (c) work–family culture, and dependent variable employee turnover intention. The following paragraphs outlined the literature that encompasses the use of this survey.

National Study of the Changing Workforce

The NSCW originated from the Families and Work Institute (FWI) in the 1990s to study the employees' conditions inside and outside the workplace (Matos et al., 2017). This study is widely known for representing a diverse group of industries located in the United States and FWI conducted the study every 5 years to ensure comparability and adjustability to the changing trends (SHRM, 2017). In 2016, the SHRM led the study to

include six components, of which the following components related to this study:
"climate of respect, satisfaction with benefits, and work-life fit" (Matos et al., 2017, p. 3).
Combining these three components revealed questions that aligned with all of the
independent and dependent variables within this study.

Various researchers used NSCW to study family-friendly policies and employee
turnover intention. Schieman and Glavin (2017) utilized NSCW results to study
alternative work schedules, work–family culture, and employee turnover intentions.
Schieman and Glavin discovered that flexible work arrangements have a significant
relationship with lowering work-to-family conflict and lowering turnover intentions;
however, these findings were contingent on the employee having a supportive
organizational culture. With NSCW data, O'Connor and Cech (2018) conducted a similar
study and found that the workplace culture directly affects the use of alternative work
schedules and can increase employee turnover intentions. Maume (2016) also utilized
NSCW to study the availability of childcare support and alternative work schedules.
Maume found supporting evidence that managers need to develop family-friendly
policies to ensure gender equality. From the combination of these references, NSCW
incorporated questions that align to all three independent variables and one dependent
variable for this study.

Other researchers used NSCW to study topics related to family-friendly policies
and job-related outcomes. Cotti et al. (2017) investigated NSCW data to understand the
relationship between alternative work schedules and job-related stress, reporting that
alternative work schedules result in lower employee stress. Minnotte et al. (2016)

assessed NSCW data to find that mothers are significantly more satisfied with their lives if they have access to an alternative work schedule. Further analysis using NSCW data identified that a work–family culture increased worker fulfillment (Hwang & Ramadoss, 2017). Relative to this study, the predominant theme throughout NSCW conveyed the use and availability of family-friendly policies in the work environment.

Comparison and Contrast Different Points of View

Value in Family-Friendly Policies

Although employee desired, family-friendly policies may not be the best fit for all employers. For example, since the accounting industry is known to have a male-dominated environment, established policies may not capture women's needs and ultimately prevent them from excelling in their accounting careers (Din et al., 2018). Unless top executives include a range of hierarchies in the decision-making process, a lack of involved women may result in policies that do not fit all accountants' needs. Furthermore, some accountants are apprehensive of altering their work schedules in fear of not meeting their clients' needs and decreasing their salary (Adapa & Sheridan, 2019). Even so, some clients desire that their accountants always to be available, which would be hard to maintain with a flexible schedule (Adapa & Sheridan, 2019). Although the accounting industry contains inherited challenges with offering family-friendly policies, managers should consider the influences that policies have on reducing accountant turnover intentions.

Reasons for Employee Turnover Intention

To properly reduce accountant turnover, one must first understand the actual cause of the turnover. Although many researchers identify the lack of family-friendly policies as one of the leading influences on employee turnover intention, other reasons for high accountant turnover exist (Al-Shbiel et al., 2018; Cannon & Herda, 2016). For example, researchers showed a link between the perception of fairness, exhaustion, gender, job security, and pressure and accountant turnover (J. George & Wallio, 2017). Majid and Asse (2018) found that accountants experience excess amounts of time pressures based on budget constraints, resulting in higher turnover intentions. These job-related reasons for high amounts of accountant turnover are valid factors to consider. Conversely, when employees can utilize family-friendly policies to balance their work and life needs, employees may be better equipped to handle the job-related stresses. For example, Mas-Machuca et al. (2016) found that employees with a balanced work and family environment are more committed to an organization. Studying the effects of family-friendly policies to reduce accountant turnover could equip practitioners on how to balance employees' work and family lives and possibly reduce employee turnover intentions.

Transition

Considering the continuous trend of high accountant turnover, managers need to develop a solution that meets the needs of their employers and employees. The effects of high turnover on employers are too significant to ignore. High turnover in the accounting industry causes increased expenses, decreased productivity, and lowered audit quality

(Dordunu et al., 2020; Nouri & Parker, 2020; Persellin et al., 2019). To reduce the effects of employee turnover, managers in the accounting industry could create policies to increase employees' satisfaction with their work and family obligations. These policies are especially important in the United States as government policies are not enough to support the workforces' needs and demands. Studies show that current and future accountants desire both formal and informal family-friendly policies at the workplace (Seyrek & Turan, 2017; Uthman et al., 2019). Formal policies effectively reduce employee turnover if they include childcare support and alternative work schedules (Yu, 2019). Simultaneously, informal policies are most effective at reducing employee turnover if a work–family culture exists within the organization (Rasheed et al., 2018). From these observations, the purpose of this study was to assess the effects of family-friendly policies, comprised of (a) childcare support, (b) alternative work schedules, and (c) work–family culture on employee turnover intention.

The organization of the subsequent sections is as follows. In Section 2 I highlight the purpose of the study and introduce the role of the researcher and the sampled participants. In this section I also describe the research method and design, data analysis strategies, and study reliability and validity. In Section 3 I will present the study's findings, application to professional practice, implications for social change, and recommendations for action and further research, reflections, and conclusion.

Section 2: The Project

Purpose Statement

The purpose of this quantitative correlational study was to examine the relationship between family-friendly policies and accountant turnover intention. The independent variables were employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, and (c) work–family culture. The dependent variable was accountant turnover intention. The targeted population consisted of accountants located in Hawaii. The implications for social change were to improve the lives of accountants and their families' quality of life by balancing their work and family needs, allowing accountants to contribute positively to their community.

Role of the Researcher

A researcher's role in a quantitative study is to assign variables, create hypotheses, collect and analyze data, and display findings, all while being isolated from the participants to reduce bias (Daniel, 2016). To sustain isolation, researchers use a structured instrument to collect the data and remove the direct contact between the researcher and the participants. This separation needs to be just enough so that the data is truthful and unbiased (Takyi, 2015). By using a quantitative method and correlational design, the researcher is not in direct contact with the participants during the collection process.

My professional experience as an auditor was limited to 2 years; however, during that time, I noticed the difficulty in balancing work and family obligations. I have been an accounting professor for the last 8 years. While working with accounting firms in

research and recruitment, I am exposed to the industry's retention challenges, which

increased my interest in studying family-friendly policies and employee turnover. I am

especially interested in the accounting industry because of its long history of high

turnover and extensive work hours, which may prevent the creation and utilization of

family-friendly policies. Even though I am familiar with the research topic, I remained

objective while collecting and analyzing data. All gathered data was and will remain

confidential to protect the participants and their responses. I was exclusively responsible

for gathering, storing, and examining the data using SPSS software. Furthermore, the

storage of the data is on a secured computer, which is password protected. As the

researcher, I followed these responsibilities to ensure that the data truthfully represents

the participants' responses and the data contains minimal bias.

Researchers are also responsible for any ethical concerns while conducting

research. The type of research method conducted is the leading source of influence on the

ethical issues that could arise (Zhang & Liu, 2018). With quantitative methods,

researchers need to ensure that their sample adequately represents the associated

population (Zyphur & Pierides, 2017). Because I sampled individuals, I must follow the

National Commission's guidelines for the Protection of Human Subjects of Biomedical

and Behavioral Research. The Commission created *The Belmont Report*, which lists

ethical principles to ensure participants are adequately treated before, during, and after

collecting data (National Commission for the Protection of Human Subjects of

Biomedical and Behavioral Research, 1979). To follow the guidelines, I asked

accounting-related organizations located in Hawaii to share the online survey with

members. Furthermore, I sent survey invitations in my premium LinkedIn account to qualified individuals. This process limited contact with the participants and followed *The Belmont Report* guidelines. By understanding the purpose and using the guidelines, I maintained ethical standards.

<div align="center">**Participants**</div>

The participants consisted of accountants located in Hawaii. Eligible participants must currently or have formerly worked as an accountant within the last 3 years. Participants must have been an accountant for a minimum of 1 year to qualify. Participants did not have to have current family responsibilities, nor did they need to experience the use of family-friendly policies to be a participant.

I recruited participants through three methods, professional organizations, academic associations, and social media. First, representatives of the Association of Government Accountants (AGA) Hawaii Chapter and the Hawaii Society of Certified Public Accountants distributed the survey invitation to their current members after I received Walden University's Institutional Review Board (IRB) approval. AGA (n.d.) allows any accountant to join the organization, and does not limit membership to only nonprofit, federal, state, and local governmental accountants. AGA has an estimated 160 members within the Hawaii Chapter. The Hawaii Society of Certified Public Accountants (n.d.) allows any accountant to join who currently or formerly held a certified public accountant (CPA) license and has an estimated 1,200 members. Second, I asked the alumni associations of two colleges located in Hawaii to distribute the survey invitation to accounting graduates from the past 6 years. Kapi`olani Community College has about

110 accounting alumni and University of Hawai`i – West O`ahu has about 130

accounting alumni. I also asked the administrators to send a reminder email 1 and a half

weeks after the original invitation. Reaching potential participants through professional

organizations and academic associations were the first two recruitment methods.

The third method was through social media. LinkedIn is a social media platform

that allows researchers to connect with specific professionals that align to the target

population. Dusek et al. (2015) recommended creating a LinkedIn profile that stated my

professional background and that I am currently earning a doctoral degree. Through the

use of a premium account, I contacted LinkedIn members who were not currently part of

my network (LinkedIn, n.d.). After creating a premium account, I conducted a filtered

search using the word "accountant" and limited the location to those who lived in the

state of Hawaii. From this search, I found 4,084 qualified individuals, which was after I

removed the 16 accountants who were within my network. Upon IRB approval, I

randomly selected and invited 100 of these qualified individuals to complete the survey

by sending them a survey invitation through the LinkedIn messaging system. I sent these

individuals a reminder 1 and a half weeks after the original message. Utilizing LinkedIn

allowed me to reach accountants who were participating in an accounting organization or

had left the industry.

From the three recruiting methods, about 1,700 individuals received the survey

invitation through email or a LinkedIn message. To ensure that the participants met the

study's sample criteria, the survey included demographic questions that addressed the

length and timing of when the individual was an accountant. Within the state of Hawaii,

about 10,740 individuals were eligible participants for this study (U.S. Bureau of Labor Statistics, 2020d), which means about 16% of the total population received a message to complete the survey. Connecting with qualified members of local organizations, associations, and LinkedIn were my strategies for obtaining participants.

After initiating contact with the participants, I encouraged a professional working relationship to ensure that they could trust me. Engaging in a relationship with the participants is critical because relationships help gain trust and promote credible research projects (Zhang & Liu, 2018). To build trust, I started with an informed consent form to ensure participants' confidentiality and secured responses. The consent form included the purpose and nature of the study, and the process of sharing the results. Consent forms are a great way to start the relationship; nonetheless, Kerasidou (2017) suggested going a step further by displaying the researchers' intentions to impact society positively.

To further build trust, I provided a sample of the survey questions in the consent form. Participants could use the sample to ensure alignment between the questions and the study's purpose. Furthermore, I emphasized the importance of their participation to help identify the accountants' needs and promote positive change within the business community. These strategies could help foster a professional relationship with the participants and build trust among the participants.

Research Method and Design

Research Method

Research methods available for this study include quantitative, qualitative, and mixed methods. Quantitative researchers strive to gather enough data to represent a

specific population, analyze the data, compare it to a developed theory, and display how the results correspond to the population (Zyphur & Pierides, 2017). This process helps identify how the study can relate and possibly impact a specific population or society at large. To understand this impact, quantitative researchers first gather numerical variables and analyze the data through statistical software (Almalki, 2016). When using a quantitative method, the researcher has the ability to collect numerical variables through asking structured questions, which removes the influence on how the data is categorized. Fundamentally, the ability to process and compare large amounts of data and eliminate the researcher's influence on the data sets are significant advantages of quantitative methods (Basias & Pollalis, 2018). Due to these advantages, I used a quantitative method in this study.

Even though the qualitative method is a reliable way to conduct research, it did not align with my study's research question. In qualitative methods, the researcher collects an assortment of data sources while focusing on semistructured interviews as the primary data source (Gioia et al., 2012). Indeed, the semistructured interviews help explore in-depth meanings of the phenomenon; however, they do not cater to predetermined variables within the research (McCusker & Gunaydin, 2015). Furthermore, qualitative researchers interpret their understanding of the participants' responses, which can be a drawback to this method (Daniel, 2016). From this assessment, I did not use a qualitative method for this study.

Another considered research method for this study was mixed methods. Mixed methods integrate both quantitative and qualitative techniques to answer the research

question (Molina-Azorin, 2016). An advantage of mixed methods is the ability to control

the specific amount of quantitative and qualitative techniques used within the one method

(Turner et al., 2017). The researcher can use one method's strengths to offset the

weaknesses of another method when using mixed methods. The ability to observe and

compare the relationships of variables within one method is attractive to researchers;

however, this further complicates the research process and replication of the study

(Molina-Azorin et al., 2017). Based on these disadvantages, I did not use mixed methods

in this study.

Research Design

Research designs available for this quantitative study included correlational,

experimental, and quasi-experimental designs. Researchers use a correlational design to

measure relationships between multiple variables in an uncontrolled environment (Becker

et al., 2016). A correlational design allows the researcher to identify the magnitude and

direction of linear relationships between the variables; however, the design cannot

highlight causation between variables (Theofanidis & Fountouki, 2018). This drawback

limits the extent that the researcher can elaborate on the findings of a study. Conversely,

a primary advantage of this design is adding control variables to help reduce the effect of

possible influences on the results (Bernerth et al., 2018). Since the aim of this study was

to identify relationships between the independent and dependent variables alone, I used a

correlational design.

Another research design option for a quantitative study was an experimental

design. Researchers use an experimental design to test hypotheses and analyze variable

effects on randomly assigned participants in a controlled environment (Kluge et al., 2019). The researcher must maintain a controlled environment to obtain accurate observations (te Brömmelstroet, 2015). Because I collected data in real business settings to capture currently available and used family-friendly policies, a controlled environment was not feasible for this study. For that reason, the experimental design was not suitable for this study.

A quasi-experimental design is similar to an experimental design because both require a controlled environment; however, researchers use a quasi-experimental design when they intentionally select participants (Apuke, 2017). When using a controlled environment, the researcher may have difficulty generalizing the findings to a larger population (Turner et al., 2017). Given that this study's emphasis was to share the findings with the accounting industry and possibly reduce the burdens of employee turnover, this limitation caused the quasi-experimental design to not be suitable for this study.

Population and Sampling

The population for this study included accountants located in Hawaii. The population included employees who currently or formerly worked as an accountant over the past 3 years. Participants must have worked as an accountant for a minimum of 1 year. The eligible accountants did not have to have current family responsibilities nor experience with using family-friendly policies to be a part of the population. This strategy allowed all accountants' desires to be heard, including those that currently have families, those that may have families in the future, and those who desire working for a company

that values having a family. The described population aligned with the research question since the overarching research question for this study was to address the relationship between accountants' perceptions of family-friendly policies (a) childcare support, (b) alternative work schedules, (c) work–family culture, and accountant turnover intention. The research question's alignment with the selected population is critical to ensure participants have knowledge of the topics within the study (Cleary et al., 2014).

To answer the research question, researchers need to collect a sample from the identified population. Obtaining data from the entire population would be ideal; however, sampling is a much more manageable on cost, time, and location (Babbie, 2017). Relatively, a small sample size may lead to inadequate statistical power and inaccurate findings, while a large sample size may be wasteful (Pan et al., 2018). To avoid these issues, I selected a sampling method and reputable measurement tool to measure an appropriate sample size.

The two primary types of sampling methods are probabilistic and nonprobabilistic. Probabilistic sampling involves the random selection of participants, while nonprobabilistic sampling requires the researcher to choose the type of participants that complete the survey (Chelli et al., 2019). Nonprobabilistic sampling ensures the inclusion of qualified participants based on predetermined criteria and purposeful contact with those that align to the research objective (O'Dwyer & Bernauer, 2014). Researchers caution the use of nonprobabilitic sampling because of the potential of selection bias; however, probabilistic sampling may cause "nonignorable selection bias" because of the decrease in response rates and reduction of interaction between the researcher and

participant (Andridge et al., 2019, p. 1466). Furthermore, nonprobabilistic is a more cost-effective approach to access a greater number of potential participants, which, ultimately could increase the study's sample size and reduce sampling error (Knechel & Wolf, 2019). From the assessment of both probabilistic and nonprobabilistic, I used nonprobabilistic sampling.

Within the nonprobabilistic sampling method, I used a purposive sampling technique. The purposive sampling design allows researchers to specifically request qualified individuals to participate in the study (Knechel & Wolf, 2019). This strategy involves sharing the online survey with eligible accountants and collecting data from those willing to participate. If I used a convenience subcategory, the sample might not have correctly represented the target population (Martínez-Mesa et al., 2016). Combining the appropriate sampling method and subcategory can help reduce bias and increase the reliability of the findings.

When determining proper sample size, researchers that conduct a correlational study need to obtain sufficient statistical power to detect a relationship between variables (Kyriazos, 2018). A sufficient statistical power has three parameters to follow: effect size, Type I error, and statistical power (Schumacker & Lomax, 2015). The effect size outlines the robustness of the variables' relationships, in which work–family research typically uses a small to medium level of 0.15 (Bond & Galinsky, 2011). Type I error, or *Alpha*, is when the researcher discovers a false positive result, which is normally set at 0.05 (Wolf et al., 2013). Furthermore, statistical power represents the likelihood of identifying the actual relationship between variables and is desired to be set at 0.80 (J.

Cohen, 2016). As suggested, I used these three parameters and the three independent variables to calculate my sample size.

In determining the sample size, researchers suggest using G*Power software to help alleviate the complicated process and achieve more accurate results (Faul et al., 2009). Using the above effect size, Type I error, statistical power, and three independent variables, the GPower 3.1 software indicated a sample size of 77. See Appendix C for the G*Power output. This minimum sample size represents the number of participants needed to acquire statistically valid results for this study.

To confirm the appropriate sample size, Tabachnick and Fidell (2013) suggested a sample formula of $50 + 8(m)$, which calculates to a sample size of 74. With an m of 3, representing the number of independent variables, I calculated the sample size by taking $50 + 8(3)$. Choosakul and Julvanichpong (2018) utilized Tabachnick and Fidell's sample formula during their study on competitors' mental robustness. Other researchers also applied Tabachnick and Fidell's sample formula when calculating their sample size to ensure to include an appropriate number of participants in their studies (Simsek & Yazar, 2016). Selecting a sample size based on a reputable formula is essential to maintain reliable research results.

The statistical power rises through increased effect size or increased sample size (Meyvis & Van Osselaer, 2018). As suggested, I chose 77 as the minimum sample size, which is the greater of the two suggested samples. To achieve the minimum sample size, I considered various opportunities to contact potential participants. Within the state of Hawaii, about 10,740 individuals were eligible participants for this study (U.S. Bureau of

Labor Statistics, 2020d). From my efforts, I reached 1,700 individuals of the total target

population. From the 1,700 individuals, I needed around 4.5% to respond to the survey in

order to achieve the minimum sample size of 77. If I did not achieve this minimum

sample size, I considered asking the organizations to resend the survey to all of their

members and connecting with more individuals through LinkedIn. A minimum of a 4.5%

response rate seemed reasonable based on prior researchers' attempts to have accountants

complete an online survey, which responses were between 6% and 23% (J. R. Cohen et

al., 2020; A. Jones & Iyer, 2020). Although printed surveys typically result in higher

response rates, the COVID-19 pandemic limits the ability for researchers to meet face-to-

face and to contact participants through mail because of their adjusted work locations

(Agrawal et al., 2017).

Ethical Research

Researchers must be aware of how the research method and design affect the

ethical dilemmas that may occur. In a quantitative study, researchers need to disclose any

conflicts of interest and manage communication with participants (Edwards, 2019). The

initial communication with participants included an email to invite them to participate in

the survey. If they chose to continue, the survey began with a consent form. Consent

forms strategically help the participant and researcher ensure that the participant can

make a knowledgeable decision about participating in the study (LeCompte & Young,

2020). As noted in the consent form, participants could withdraw from the survey at any

point in time by notifying me via email or telephone. Furthermore, the consent form

stated that questions do not have a right or wrong answer to help reduce any influence

that the participant may feel while answering the questions. This form of communication ensures that all participants receive the same information to decide whether or not to participate.

Once a participant agrees to complete the survey, the researcher must ensure all participants of their ethical protection. Being aware of the ethical issues that could arise, I followed the seven principles set by Cavoukian (2011), which comprise of "proactive no reactive, privacy as the default setting, privacy embedded into design, full functionality — positive-sum, end-to-end security, visibility and transparency, respect for user privacy" (p. 2). *The Belmont Report* is used to proactively establish ethical principles to ensure participants are properly treated before, during, and after collecting data (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). Participants could complete the survey in the privacy of their home location if desired. The data was then stored within a password-protected online platform that only I have access to. Furthermore, data does not contain any participant contact information and will be actively deleted after 5 years. I established visibility by building trust with the participants and disclosing the purpose of the research. I clearly stated on the consent form that participants have the right to remove themselves at any point in time throughout the survey, demonstrating respect for the participants' voluntary choice to withdraw for any reason.

From the above statements, I documented and submitted my proposed research study to Walden University's IRB. IRB verified that I complied with the requirements,

which allowed me to move ahead with the data collection process after receiving the IRB

approval (IRB approval number 02-12-21-1010729).

Data Collection Instruments

Surveys are an effective way to gather data in a quantitative study. The name of

the survey instrument used for this research is the 2016 NSCW. NSCW originated from

the Families and Work Institute (FWI) in the 1990s to study the employees' conditions in

and outside of the workplace (Matos et al., 2017). This study is widely known for

representing a diverse group of industries located in the United States and FWI conducted

the study every 5 years to ensure comparability and adjustability to the changing trends

(SHRM, 2017). Most recent studies use the 2008 NSCW survey instrument; however, the

2016 NSCW instrument is appropriate for this study since only minor adjustments

occurred, which do not relate to this study. Furthermore, employer developed family-

friendly policies may be different in 2008 compared to 2016, and the most recent 2016

NSCW instrument will reflect those changes.

In 2016, the SHRM published a study that included seven components, of which

the following relate to this study: "climate of respect, satisfaction with benefits, and

work-life fit" (Matos et al., 2017, p. 3). The combination of these three components

incorporated questions that aligned with all three independent variables (a) childcare

support, (b) alternative work schedules, and (c) work–family culture. By utilizing this

survey instrument, I obtained data from the target population on all three of the

independent variables.

Prior researchers used the NSCW survey instrument to align to their studied work

and family variables. For example, Sahibzada et al. (2005) designed scales for variables such as flexible work arrangements, care for family members, and work–family culture, while utilizing the NSCW survey instrument. O'Connor and Cech (2018) designed a scale for the employee turnover intention variable utilizing the NSCW survey instrument. I incorporated these scales within this study. See Figure 2 for the list of independent and dependent variables, the scales used to measure the variables, and the prior researchers that used the NSCW survey instrument that aligned to the variable. See Appendix D for the specific survey questions for all variables.

Figure 2

Survey Instrument Alignment
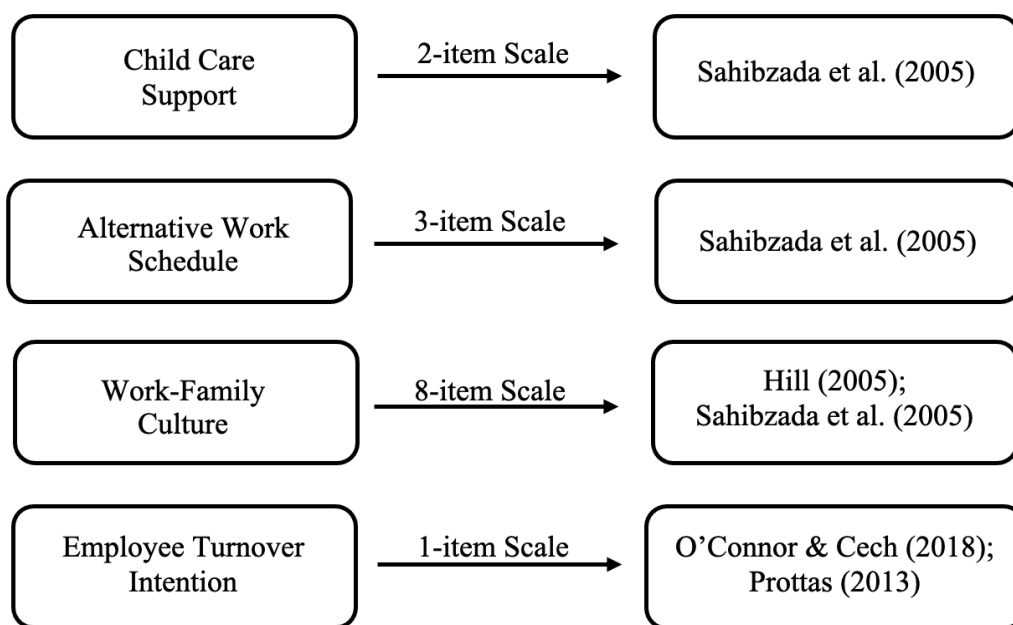
Childcare Support Scale

Childcare support refers to the workers' abilities to obtain quality and affordable childcare arrangements through financial subsidies or on-site childcare (Feeney & Stritch,

2019). Furthermore, childcare support is expressed as paid leave to assist family members

(Sahibzada et al., 2005). According to the social exchange theory, if workers are pleased

with the childcare support policies, they are more likely to perceive their employer as

supportive and in turn, stay with the company (Lee & Hong, 2011). I incorporated a 2-

item scale also used by Sahibzada et al. (2005) to measure this continuous independent

variable.

Alternative Work Schedules Scale

Alternative work schedules refers to the workers' abilities to adjust their normal

schedules to fit their work and family needs. According to the social exchange theory, if

workers are pleased with an alternative work schedule policy, they are more likely to

perceive their employer as supportive and in turn, stay with the company (Lee & Hong,

2011). I used a 3-item scale, also used by Sahibzada et al. (2005) to measure this

categorical independent variable. The results of the alternative work schedules scale used

by Matos et al. (2017) revealed an acceptable Cronbach's alpha reliability value of .77.

Work–Family Culture Scale

Work–family culture refers to the workers' abilities to utilize family-friendly

policies without negative implications from supervisors. According to the social

exchange theory, if workers are pleased with their ability to use family supportive

policing, they are more likely to perceive their employer as supportive and in turn, stay

with the company (Sahibzada et al., 2005). I incorporated a 7-item scale, also used by

Hill (2005) and Sahibzada et al. (2005) to measure this continuous independent variable.

The results of the work–family culture scale used by Sahibzada et al. revealed an

acceptable Cronbach's alpha reliability value of .81, while Hill (2005) revealed an acceptable alpha of .88.

Employee Turnover Intention Scale

Employee turnover intention refers to the workers' desires to leave their current employer. According to the social exchange theory, if workers feel supported within their workplace, they are more likely to stay with the company (Yu, 2019). I integrated a 1-item scale, also used by O'Connor and Cech (2018) and Prottas (2013) to measure this continuous dependent variable.

National Study of the Changing Workforce Survey Instrument

The majority of the NSCW survey questions were based on a 3- to 4-point scale; however, a few questions are based on a 2-point scale. Mehrani and Peterson (2017) found that yes and no questions may cause a response bias. To enhance consistency and reduce response bias, I slightly modified one of the two questions within the childcare support variable. Before the modifications, one question was based on a 2-point scale, while the other was based on a 4-point scale. With the modification, both questions adopted to a 4-point Likert-type scale. See Appendix E for the wording of the original question along with the modified question. SHRM granted me permission to use and modify the questions; see Appendix F. Furthermore, I added questions to address how the current COVID-19 pandemic may affect the use and availability of family-friendly policies. The combination of these questions will ensure appropriateness to the targeted population, alignment to the research question, and relevance to the current working environment.

I administered the survey through an online survey tool called Survey Monkey. Researchers that use an online portal allow the participants to complete the survey at a convenient time and location of their choosing. All relevant survey questions and demographic questions appeared in the one survey submission.

SHRM conducted the NSCW survey in 2016 to ask employees how they feel about the availability and use of family-friendly policies at their workplace. Since the questions could apply to any employee, SHRM shared the survey with various industries located in the United States (SHRM, 2017). Schieman and Glavin (2017) used the 2002 NSCW data to study alternative work schedules, work–family culture, and employee turnover intentions within various industries. Other researchers also used the 2008 NSCW secondary data to see how alternative work schedules affect employees' perceptions of their workplace (Maume, 2016; O'Connor & Cech, 2018). Sahibzada et al. (2005) utilized an older version of the NSCW paired with the social exchange theory to investigate how family-friendly policies impact employee satisfaction. Unlike these researchers, secondary data was not the focus of this study since the targeted population was accountants alone. Using the NSCW survey allowed the targeted population to answer reputable questions related to the research question.

Researchers should adopt a well-established existing survey to increase the quality of the study (Ruel et al., 2016). The validity and reliability of the survey affect the quality of the study. The study's reliability represents the ability to acquire repeatable and consistent results, while the validity of the study represents the alignment between the

research question and survey instrument (Taherdoost, 2016). The following paragraphs

highlight the assessment of the NSCW survey concerning validity and reliability.

The NSCW survey is considered a highly reliable instrument (Brown et al., 2014).

Because many researchers have relied on the instrument, the authors continue to improve

the questions' wording to reflect recent changes (Banerjee & Doshi, 2020; S. S. Kim &

Ryu, 2020; O'Connor & Cech, 2018). Furthermore, the questions asked participants

about their opinions of the policies, rather than test them on facts. Ruel et al. (2016)

stated that participants are more likely to have a consistently correct response if asked

about their opinion rather than facts they may not be familiar with. For example, the

question may ask participants of their perception of using family-friendly policies, rather

than asking about their rights as an employee to use FMLA. Furthermore, when

researchers use the Likert-type scales, a suggested .70 or higher Cronbach alpha

coefficient is ideal for assessing the study's internal consistency (Whitley & Kite, 2018).

The alphas listed in prior research all seem to be above the recommended .70 level.

Accordingly, this measurement is essential during the analysis of the data to ensure a

reasonable level of reliability.

Reliability is critical to consider within a study; however, reliability is

meaningless without the presence of validity in the study (Taherdoost, 2016). Validity

components considered in this research include concurrent validity and construct validity.

Concurrent validity is when a measure correlates with another theoretically related

measure at the same point in time (Hopkins, 2015). To test for concurrent validity,

researchers suggest using established instruments that are validated by other investigators

measuring the same constructs (Mohajan, 2017). Since the 1990s, the NSCW instrument

has been used and validated by other researchers (Brown & Pitt-Catsouphes, 2016). For

example, Nichols and Swanberg (2018) measured the coefficient alpha and used factor

correlations to find reasonable measurements. Furthermore, SHRM repeated the NSCW

multiple times to examine workforce issues over some time. I ensured a proper

concurrent validity level by making only a slight modification to the NSCW instrument

to accommodate this study.

Construct validity assesses the instrument's ability to properly identify

relationships between the variables and includes two types, convergent validity and

discriminant validity (Taherdoost, 2016). Researchers can strengthen the construct

validity by using experts to ensure proper wording of the survey questions and alignment

with the variables measured (Kane, 2013). Approvingly, FWI experts created and

analyzed the NSCW instrument for over 30 years. Moreover, researchers like Prottas

(2013) used the NSCW instrument along with the social exchange theory to understand

how the work environment impacts the workforce.

One form of construct validity is convergent validity, which ensures that variables

labeled as correlated are truly related (Mohajan, 2017). Discriminate validity is the

opposite, where variables labeled as uncorrelated are truly unrelated (Taherdoost, 2016).

Given this study's purpose, these validity concepts were especially important in a

quantitative study. Experts suggest using the average variance extract score to test for

convergent validity where a score of 0.5 or higher is acceptable (Hair et al., 2013). To test

for discriminate validity, the researcher should confirm that the square root of the average

variance extract score for each construct is higher than the relationship among other

constructs (Dordunu et al., 2020). Upon completing these tests, the reliability and validity

of this study was within an acceptable range.

The current economic conditions may have altered the way managers handle

family-friendly policies. From the recent COVID-19 outbreak, many employees are

forced to work from home, and adjust their work locations and schedules. To address the

effects of COVID-19, I added questions to the survey as well as highlighted the need to

answer the survey questions based on the participant's current work experience. The

academic researchers, statistician, and accounting professional group confirmed the need

and word choice of the added questions. Without modifications, participants may

inconsistently interpret the survey as if the questions are referring to before, during, or

after the COVID-19 outbreak effects. These additional questions helped keep the results

consistent across participants and addressed the abnormal work environment.

Data Collection Technique

In quantitative studies, researchers need to collect quantifiable data that align with

the predetermined variables indicated by the research question (Rutberg & Bouikidis,

2018). Collection of quantifiable data could be in the form of structured experiments,

surveys, or interviews. To proctor a timely and cost-effective survey, researchers suggest

using an online-based platform such as Survey Monkey (Regmi et al., 2016). An online

platform is also easier to access the targeted population through various media sites

(Lučić et al., 2018). A disadvantage to using an online-based platform is that there is less

control over participant selection; however, with the use of demographic questions, the

researcher can ensure the participant was a qualified candidate (Lučić et al., 2018). In weighing these costs and benefits to the various data collection techniques, an online survey was the preferred data collection instrument for this study.

Upon receipt of IRB approval, I conducted a pilot test on the survey to ensure that the wording of the instructions were appropriate. A pilot test can increase the reliability of the instrument (Afonja, 2019). The pilot test involved sending the online link of the survey to a small group of experts in the academic and accounting industries. The group reviewed the order of the questions as well as the wording of the instructions to increase understandability. I conducted phone interviews with the pilot participants to gain feedback on the survey and made necessary changes.

Data Analysis

Investigating the relationship, if any, between employees' perceptions of family-friendly policies and employee turnover intention was the purpose for undertaking this quantitative correlational study. To measure the perceptions of family-friendly policies, I took the recommendations from previous researchers and included formal policies such as childcare support and alternative work schedules, and informal policies such as a work–family culture (Feeney & Stritch, 2019; Yu, 2019). The research question and related hypotheses formed from the purpose of the study was:

RQ: What is the relationship between employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, and (c) work–family culture and employee turnover intention?

H_0: There is no statistically significant relationship between employees'
perceptions of the family-friendly policies (a) childcare support, (b) alternative
work schedules, and (c) work–family culture and employee turnover intention.

H_1: There is a statistically significant relationship between employees'
perceptions of the family-friendly policies (a) childcare support, (b) alternative
work schedules, and (c) work–family culture and employee turnover intention.

To address the hypotheses, researchers should use a combination of descriptive,
correlational, and multiple linear regression statistical models. The descriptive analysis
supports a comprehensive view of the data and exposes a possible pattern (Irzavika &
Supangkat, 2018). The correlational analysis addresses the direction of the relationship
between the independent and dependent variables. Similarly, a limitation of the
correlational analysis is that researchers cannot indicate causation between variables
(Theofanidis & Fountouki, 2018). Researchers further support their findings by
conducting a multiple linear regression model to estimate the parameters of how the
independent variables and dependent variable link (Zyphur & Pierides, 2017). By
incorporating all three models, this study's purpose was achieved by identifying the
relationships between employee turnover intention (dependent variable) and childcare
support, alternative work schedules, and work–family culture (independent variables).

Other models considered when examining quantitative data include an ANOVA
test, Pearson's correlation coefficient, and multivariate analysis of variance (MANOVA).
The use of an ANOVA test requires that the independent variable is categorical, while
multiple linear regression allows for categorical, ordinal, and numerical independent

variables (Plonsky & Oswald, 2017). Researchers use Pearson's correlation coefficient when measuring relationships between continuous variables (Warrens, 2015). Given that the independent variables in this study were numerical, these models were not appropriate. Furthermore, this study only used one dependent variable, whereas studies with more than one dependent variable should contain a MANOVA instead (Lokman et al., 2019). For those reasons, a multiple linear regression model was suitable for this study.

Before performing the statistical models, researchers conduct a data cleaning procedure to satisfy the assumptions (Krishnan et al., 2016). The most common multiple linear regression assumptions are multicollinearity, outliers, normality, linearity, homoscedasticity, and independence of residuals (Fife, 2020). Multicollinearity exists when two or more independent variables highly correlate (Shi et al., 2016). A variance inflation factor is appropriate for measuring multicollinearity, in which, results of 9 or less are acceptable levels of multicollinearity (Stunda, 2019). This type of relationship could display false relationships if not addressed and result in inaccurate statistical measures.

Outliers, normality, linearity, homoscedasticity, and independence of residuals are also essential assumptions in linear regression. Researchers can measure these assumptions by creating a probability plot (P-P) of the regression standardized residual and a scatterplot of standardized residuals (Chantarangsi et al., 2018; Green & Salkind, 2017). When examining a P-P, a legible, straight-line diagonal from the lower left side to the upper right side of the chart indicates no significant violations of the assumptions

(Field, 2013). If detected a significant violation, researchers suggest bootstrapping the data, which derives percentiles from randomly repeating the sample many times (Mostofian & Zuckerman, 2019). These percentiles outline the range of a 95% bootstrapped confidence interval, and if aligned, the assumptions can be assumed as met (Mostofian & Zuckerman, 2019). Researchers minimize the effects of unusual data points or unintended correlations between the variables influencing the study's results by addressing these assumptions.

Further review of the data for missing items is necessary before conducting statistical analysis. By definition, missing data is unanswered responses to key variables within the dataset and, if found, the participant may need to remove from the sample (Bannon, 2015). To help reduce the chances of having missing data, the survey in this study had triggers indicating to the participant that specific questions related to the variables were essential to complete. If the participant desired not to answer the required questions, the participant could have exited the survey at any point.

Once the researcher completes the data collection and cleaning process, the data analysis can begin. Multiple linear regression, $\alpha = 0.05$ (two-tailed), was used to examine the influence of the independent variables on the dependent variable. I assessed the F test's significance level to indicate if the model could significantly relate to employee turnover intention. The R^2 value was used to measure the percentage of variation in employee turnover intention that is accounted for by the linear collaboration of the independent variables. Moreover, a t-test identifies the level of contribution each of the independent variables brings to the model (Green & Salkind, 2017). The results of these

tests supported the rejection or acceptance of the null hypothesis or alternative

hypothesis.

   To further analyze the data, researchers can identify the relationship's direction

and the level of influence that the independent variables have with the dependent

variable. The Beta (β) of the unstandardized coefficient classifies this relationship; for

example, if β is negative, this indicates that the independent variable has an inverse

relationship with the dependent variable (Van Ginkel, 2020). Further review of β address

the amount that the dependent variable will increase or decrease for each 1-point increase

in the independent variable. This statistical test indicated if childcare support, alternative

work schedules, and work–family culture had a significant positive or negative influence

on an employee's intent to leave and to what level that influence was predictable. An

additional test called the squared semi-partial coefficient (sr^2) could address the strength

in the relationship between the dependent and independent variables, while controlling

for the other independent variables (Wong, 2017). The identified strength helped me

understand which variable, childcare support, alternative work schedules, and work–

family culture, had a stronger influence on the employee's intent to leave.

   To best measure the statistical tests, researchers typically choose statistical

software. The use of the Statistical Package for the Social Sciences (SPSS) software is

the most commonly used software in social science research (Mut et al., 2019). From this

reference, I used SPSS to conduct the data analysis component of this study.

Study Validity

Internal validity is the extent that researchers control the effects of peripheral variables on possible alternative explanations of the results (O'Dwyer & Bernauer, 2014). In response, researchers can strategically design the study to address and minimize the threats of peripheral variables. Within nonexperimental studies, O'Dwyer and Bernauer (2014) warned that the usual threats to internal validity include "subject characteristics threats, location threats, instrumentation threats, testing threats, and attrition threats" (p.162). The quality of the study's outcome depends on the researcher's ability to address threats to internal validity.

Subject characteristics and location threats occur when the sample has different features or environments that affect how they respond to the survey (Fabrigar et al., 2020). As applied to this study, participants with a family could have answered the survey differently than those without a family. Similarly, participants worked at various employers which exposes them to different family-friendly policies. To help control for these threats, the survey included demographic questions to reveal the participant's family situation and work environment. Instrumentation threats relate to the survey's delivery and conditions during the collection process (Matthay & Glymour, 2020). Administering the survey online could reduce researcher influence on how participants respond and ensure a consistent delivery process across the sample. The final internal validity concerns are testing and attrition threats which do not apply to this study since participants were only surveyed once throughout the data collection process.

Researchers also need to consider the statistical conclusion validity to ensure the correctness of the identified strength between the variables, which comprises of Type I or Type II errors (Fabrigar et al., 2020). A Type I error occurs when the results falsely indicate a significate relationship exists, where a Type II error occurs when the results falsely indicate no relationship exists (Mohajan, 2017). The minimization of these errors could help strengthen the interpretation of the results.

To minimize a Type I error, researchers should follow some proven guidelines. To start, the researcher should maintain an alpha of .05 or less and ensure an adequate level of statistical power through the sample size and effect size (W. B. Thompson, 2019). To protect against a Type I error, the computation of the sample size for this research study used an alpha of .05, medium effect size, and statistical power of .80. Another guideline to minimizing a Type I error in a linear regression model is by addressing the "independence, normality, homoscedasticity, and linearity" assumptions (Fife, 2020, p. 1056). As mentioned in the Data Analysis section, the researcher tested these four assumptions to minimize the effects of a Type I error. By implementing these strategies, a researcher can reduce the chance of obtaining significant false results.

Balancing the effects of a Type I error involves understanding how changes to the alpha and statistical power affect the Type II error. As researchers reduce the effects of a Type I error, the chances of a Type II error may increase (Matuschek et al., 2017). To offset a possible increase to a Type II error, researchers should increase the sample size so that the statistical power increases (Kaur & Stoltzfus, 2017). By implementing this strategy, a researcher can reduce the chance of obtaining false nonsignificant results.

Further, addressing the study's validity includes reviewing external validity. External validity relates to the extent that the findings can be generalized to a larger population (Theofanidis & Fountouki, 2018). Threats to external validity include the effects of modifiers that cause differences between the target population and the population at large (Hayes-Larson et al., 2019). Modifiers addressed in this study included differences between the accountants' individual and organizational characteristics (i.e., size of employer, number of children, marital status, etc.) and the sampled participants' characteristics. Researchers can compare the participants' characteristics with the populations' characteristics to help reduce the effects of external validity (Avellar et al., 2017). A considered threat to external validity was the difference between characteristics of accountants that live in Hawaii to the characteristics of accountants that live in the United States. Matthay and Glymour (2020) suggested carefully stating the findings to ensure direct alignment to the variables tested and sample observed. In this study, I addressed these items to ensure the findings were generalizable, to some extent, beyond the sampled population.

Transition and Summary

Section 2 comprised of the purpose statement, role of the researcher, participants in this study, research method and design, and population and sampling. Throughout the subcategories, I was attentive to the study's main purpose when selecting a method, design, and population to sample from. With a desire to assess any relationship between family-friendly policies, including childcare support, alternative work schedules, and work–family culture, and accountant turnover intention, I utilized a quantitative study

with correlational design. Further subcategories related to the researcher's quality

included the need to conduct ethical research, use an acceptable instrument and collection

technique, and analyze the data in a valid and reliable manner. By addressing the validity

and reliability of the study, the researcher can adequately assess the relationship between

the indicated variables and achieve the purpose of this study.

To further address this study's purpose, Section 3 comprises of the findings from

the data collected and how these findings could be put into practice in the business

profession and society-at-large. Section 3 also lists suitable recommendations for action

and further research. Finally, in Section 3 I present my reflections and conclusion.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this quantitative correlational study was to examine the relationship between family-friendly policies and accountant turnover intention. The results of the data analysis yielded several findings that supported the rejection of the null hypothesis as collectively, (a) childcare support, (b) alternative work schedules, (c) and work–family culture were significantly related to employee turnover intention. The findings indicated that childcare support had a significant inverse relationship with employee turnover intention by 0.12. The findings indicated that alternative work schedules had a significant inverse relationship with employee turnover intention by 0.36. The findings indicated that work–family culture had a significant inverse relationship with employee turnover intention by 0.31. Literature and the theoretical perspective supported these findings of family-friendly policies significantly relating to turnover intentions (Surienty et al., 2014; Yu, 2019). All assumptions seemed to be satisfied besides possible presence of heteroscedasticity. To address potential violations of the homoscedasticity assumption, I used bootstrapping, which yielded the same significant results. Further details of my findings are presented below.

Presentation of the Findings

My intent with this quantitative correlational study was to answer the research question:

RQ: What was the relationship between employees' perceptions of the family-friendly policies (a) childcare support, (b) alternative work schedules, and (c) work–family culture and employee turnover intention?

To answer this question, I analyzed data through a set of procedures, including data cleaning, descriptive statistics, assumptions, data analysis, and study validity, which are covered in the sections to follow.

Data Cleaning

The data cleaning process started with reviewing the Excel file downloaded from SurveyMonkey. The raw data included responses from 224 participants, a 13% response rate from the 1,700 individuals contacted through the data collection procedures. The response rate is consistent with prior research that included accountants completing an online survey (J. R. Cohen et al., 2020; A. Jones & Iyer, 2020). The data were collected over a 2-week period in February to avoid bias or low response during tax season, which was extended into May of 2021 because of COVID-19.

I first removed the unqualified participants, which included one participant who did not agree to the consent form, 10 participants who stated they had never worked as an accountant, and nine participants who worked less than 1 year as an accountant. I then searched for missing variables and removed 19 participants who left all of the questions related to the independent and dependent variables blank. There were 185 remaining participants after removing the unqualified participants and participants with excessive numbers of missing variables.

Next, I properly coded each variable within Excel to align to the defined variables. I started with coding the independent variables: childcare support, alternative work schedules, and work–family culture. When measuring family-friendly policies, I coded higher levels of family-friendly policies as higher numbers. For example, the question "I feel comfortable bringing up personal or family issues with my supervisor or manager" was coded as strongly agree, somewhat agree, somewhat disagree, and strongly disagree in SurveyMonkey. As completed by Hwang and Ramadoss (2017), who used the same NSCW survey instrument, Likert-type scale items were recoded from strongly agree to 4, somewhat agree to 3, somewhat disagree to 2, and strongly disagree to 1. Once recoded, I created scales for each independent variable by averaging the responses for all cases across the questions within each variable measured. Childcare support had two different questions with the same metric and no reverse-scaling. Alternative work schedule had three different questions with the same metric and no reverse-scaling. Work–family culture had seven different questions with the same metric and no reverse-scaling. This was the start of the recoding process.

For the dependent variable, a higher score indicated a higher chance of turnover. The question "Taking everything into consideration, how likely is it that you will make a genuine effort to find a new job with another employer within the next year?" was coded as 3 for very likely, 2 for somewhat likely, and 1 for not at all likely. I used this question to measure and code the employee turnover intention variable, which aligned to other researchers who measured turnover intention using the NSCW instrument (O'Connor & Cech, 2018; Prottas, 2013).

Internal reliability analyses are appropriate to ensure the dependability of the created scales for the independent variables. I computed and compared the Cronbach's alpha for each variable in this study to other studies that used the same survey instrument. Table 3 outlines the reliability of the scales used in this study. When using a Likert-type scale, Whitley and Kite (2018) suggested a 0.70 or higher Cronbach alpha coefficient for assessing the study's internal consistency. Childcare support and work–family culture had Cronbach alpha values greater than 0.70; however, alternative work schedule was slightly below that value at .68. To date, the childcare support scale does not have a published Cronbach's alpha value. Furthermore, the employee turnover intention only used one question, and, therefore, no Cronbach's alpha value exists.

Table 3

Reliability Statistics for Study Constructs

Variable	Items	This study's Cronbach's alpha	Past researchers' Cronbach's alpha
Childcare support	2	.80	n/a
Alternative work schedule	3	.68	.77 (Matos et al., 2017)
Work–family culture	7	.86	.81 (Sahibzada et al., 2005) .88 (Hill, 2005)

To ensure the data copied over correctly, I validated the data set using SPSS's predefined rules (Green & Salkind, 2017). The output highlighted no areas of concern, meaning that none of the participants were listed more than once. I also strategically handled the missing data. For participants with 10% or less missing data related to the key variables or participants with missing demographic data, I assigned the missing data

a mean within the SPSS software (Green & Salkind, 2017). Validating the data set within

SPSS was the last data cleaning procedure.

Descriptive Statistics

For descriptive statistics, I computed the means and standard deviations for all

independent and dependent variables, which is outlined in Table 4. I then generated

frequencies on the categorical variables and split them into three categories: personal-

related demographics, parent-related demographics, and work-related demographics, as

displayed in Appendix G. I also created a correlational matrix of all the independent

variables, which is shown in Appendix H.

Table 4

Means and Standard Deviations for Predictor and Criterion Variables

Variable	Type	*N*	*M*	*SD*
Childcare support	IV	185	3.10	0.84
Alternative work schedules	IV	185	0.85	0.28
Work–family culture	IV	185	3.16	0.62
Employee turnover intention	DV	183	1.44	0.69

Note. IV = Independent variable; DV = Dependent variable; *N* = number of participants;
M = Mean; *SD* = Standard deviation.

Assumptions

I checked the data assumptions before conducting the regression model to ensure

that I received valid results. The multiple linear regression assumptions are

multicollinearity, outliers, normality, linearity, and homoscedasticity (Fife, 2020). The

following provided evidence that no significant assumption was violated with this data.

Multicollinearity

To test for the assumption of no multicollinearity between independent variables, I examined the correlations and variance inflation factor. All correlations displayed in Appendix H were less than 0.7, which is acceptable according to Laerd Statistics (n.d.). The variance inflation factors for all included variables were under 10 as shown in Appendix I, which indicated no multicollinearity issue (see Hair et al., 2014).

Outliers

I used stem and leaf plots on each of the independent and dependent variables to test for outliers (see Appendix J). An outlier was noted in the plot of the adjustable work schedule variable, so I created a scatter plot of Cook's distance and centered leverage value as displayed in Appendix K. When I removed the one participant identified as an outlier, the significance levels did not change. I continued my analysis by running a Mahalanobis distances test on all variables and found that all *p*-values of the right-tail of the chi-square distribution were greater than .001, which indicated that the data did not contain any outliers (see Leys et al., 2018). From these analyses, no participants were removed from the data.

Normality

The distribution of each variable was checked for skewness within normal probability plots (i.e., P-P plot) and histograms. Although the dependent variable histogram seemed to be slightly skewed, the P-P plots of regression standardized residuals yielded a straight diagonal line, so the assumption appeared to be met (see Appendix L). Furthermore, the skewness and kurtosis statistics displayed in Appendix M

were all between +2.0 and -2.0, indicating a normally distributed data set (see D. George & Mallery, 2010). Finally, given that the sample size was greater than the 30, the sample was deemed to approach normality (see Tabachnick & Fidell, 2013).

Linearity of Residuals and Homoscedasticity

I used a scatterplot of standardized residuals to inspect for linearity and homoscedasticity visually. As displayed in Appendix N, the scatterplot had a pattern. Because of the possible presence of heteroscedasticity, I employed the bootstrapping resampling technique. Computation of the bootstrapping model was done in SPSS to include 2,000 samples and a bias-corrected and accelerated confidence interval as suggested by Kelley (2005). The bootstrapped model resulted in the same significance levels for each independent variable, as displayed in Appendix O. I completed further analysis on each independent variable using partial regression plots to satisfy the linearity of residuals assumption. The assumption for each independent variable was met as the scatterplots had a defined linear pattern, as shown in Appendix P.

Inferential Statistics

To assess the hypotheses, I computed a multiple linear regression model to estimate the parameters of the relationships between the independent and dependent variables. In the model, I used a significance level of 0.05 along with a two-tailed nondirectional test. All the independent variables (childcare support, alternative work schedules, and work–family culture) were included in the model. The model represented the effects that the variables had on the dependent variable (employee turnover intention). As displayed in Table 5 and Table 6, the results indicated the model could significantly

predict employee turnover intention: $F(3, 181) = 20.69$. $p < 0.001$, $R^2 = .26$. The R^2 value

indicated that approximately 26% of variation in employee turnover intention was

accounted for by the linear collaboration of these independent variables.

Table 5

Model Summary

Model	R	R^2	Adjusted R^2	Std. error of the estimate
1	.51[a]	.26	.24	.60

Note. R = Correlation coefficient; R^2 = Coefficient of determination; Std. = Standard.

[a.] Predictors: (Constant), Childcare, Schedule, Culture. Dependent variable: Turnover.

Table 6

ANOVA

Model	Sum of squares	df	Mean square	F	Sig.
Regression	22.26	3	7.42	20.69	.000[b]
Residual	64.89	181	.36		
Total	87.15	184			

Note. df = Degree of freedom; Sig. = Significance

The model presented in Table 7 displayed that all three independent variables

were significant at the 0.05 level. Childcare support was significant ($t = -2.01$, $p = .046$, β

$= -.15$), alternative work schedule was significant ($t = -2.41$, $p = .017$, $\beta = -.17$), and

work–family culture was significant ($t = -4.18$, $p = .000$, $\beta = -.32$) within the model.

Based on these results, the null hypothesis was rejected and the alternative hypothesis

was accepted.

Table 7

Multiple Regression Coefficients

Variable	Unstandardized coefficients		Std. coef.		
	b	Std. error	β	t	Sig.
(Constant)	3.30	0.24		13.60	0.000
Childcare	-0.13	0.06	-0.15	-2.01	0.046
Schedule	-0.42	0.17	-0.17	-2.41	0.017
Culture	-0.35	0.08	-0.32	-4.18	0.000

Note. β = Beta; Std. = Standard; Coef. = Coefficients; Sig. = Significance.

Lastly, I ran specific models to identify any differences in the significance levels of independent variables as they related to turnover intention between key demographic segments. The two segmentation schemes that I studied included gender and participants that were parents versus not a parent. For participants that were parents (N = 82), childcare support, alternative work schedule, and work–family culture were significant at the .05 level. For participants that were not parents (N = 95), work–family culture was the only significant independent variable at the .05 level, while childcare support and alternative work schedule were not significant (*p* = .651 and *p* = .493, respectively). Appendix Q displays the multiple regression models for both parent and not parent participants.

For female participants (N = 87), childcare support and work–family culture were significant at the .05 level, while alternative work schedule was not significant (*p* = .351). For male participants (*N* = 88), work–family culture was the only significant variable at the .05 level, while childcare support and alternative work schedule were not significant (*p* = .329 and *p* = .059, respectively). Appendix R displays the multiple regression models for both female and male participants.

Summary of Findings

The results of the data analysis yielded several findings that supported the rejection of the null hypothesis as the collective relationship between (a) childcare support, (b) alternative work schedules, (c) work–family culture were significantly related to employee turnover intention. The findings indicated that having childcare support, alternative work schedules, and work–family culture were associated with lower employee turnover intention. Table 8 further summarizes the results from this study. Both theory and empirical perspectives supported these findings of family-friendly policies significantly related to turnover intentions (Surienty et al., 2014; Yu, 2019). All assumptions seemed to be satisfied besides possible presence of heteroscedasticity. To address potential violations of the homoscedasticity assumption, I used bootstrapping which yielded the same significant results.

Table 8

Summary of Beta Coefficients for Each Group

Variable	Entire sample β	Parents β	Not parents β	Females β	Males β
Childcare	-0.15[*]	-0.34[***]	-0.05	-0.27[*]	-0.11
Schedule	-0.15[*]	-0.29[**]	-0.07	-0.10	-0.20
Culture	-0.27[***]	-0.25[*]	-0.39[***]	-0.29[**]	-0.34[**]

Note. [***] $= p < .001$; [**] $= p < .01$; [*] $= p < .05$.

Study Validity

Internal Validity

The best way to increase internal validity is to control for potential third-variable confounds that may have affected the relationship between family-friendly policies and turnover. While using the social exchange theory, Chen et al. (2018) embedded controls within their family-friendly policy research and found age, marital status, and work hours significantly related to turnover. Other researchers included gender, ethnicity, and number of children as controls within their family-friendly policy research (J. R. Cohen et al., 2020; Feeney & Stritch, 2019; Gim & Ramayah, 2020). Robson et al. (1996) conducted a study on turnover among accountants and found a significant number of workers desired to leave after meeting the CPA license work requirement (around 2 years for most states). These covariates were not included in the model; however, Walter et al. (2015) suggested evaluating the model across different groups, hence the comparison of the model among various demographics in Table 8.

Statistical Conclusion Validity

I designed the study to balance between a Type I and Type II error. For a Type I error, I used an alpha of .05, which stated the level of risk I was willing to take of rejecting a true null hypothesis. For a Type II error, I decreased my chances of falsely accepting the null hypothesis by ensuring my test had enough statistical power.

The last data analysis procedure involved calculating the study's statistical power to measure the probability of correctly rejecting a false null hypothesis. This study's statistical power was identified within G*Power Software by using the model's effect

size, final sample size, an alpha of 0.05, and three independent variables. From an R^2 of

0.26, the calculated effect size was 0.35 (0.26/(1-0.26). I documented a desired statistical

power of 0.80 (J. Cohen, 2016) and calculated an actual statistical power of 1.0 (see

Appendix S).

External Validity

I took caution when generalizing my findings to the rest of the accounting

population. One way to support this validity was by recognizing any possible differences

between the accessible population and the population at-large. A similar demographic of

the participants within this study to the at-large population was gender since 47% of the

study's participants were women and the same percentage of accountants located in the

United States are women (AICPA, 2019).

Differences between this study's participants and the at-large population included

the size of the employer, the percentage of parents that were both employed, and the

number of individuals with a CPA license. In this study, 89% of the participants worked

for a company that had less than 100 employees, while around 74% of all employers

located in the U.S. and Hawaii had less than 100 employees (U.S. Census Bureau, 2017).

The percentage of dual income earners with children in this study was 77%, while the

percentage of dual income earners with children in the entire U.S. population was 64%

(U.S. Bureau of Labor Statistics, 2020a).

CPA status and age are two additional demographics that researchers have found

significant (Chen et al., 2018; Robson et al., 1996). Unfortunately, this sample's CPA

license data was not comparable to the U.S. population. This study included both those

that desire to complete their CPA license and those that already have their CPA license

(which was 87% of the participants), while the U.S. data only captures those that have a

CPA license (which is 46% of all accountants) (National Association of State Boards of

Accountancy, 2020). Additionally, data on ages of participants within this study included

ranges instead of averages. The largest age group within this study was 30-39 year olds

(see Table G1), while the average age of an accountant living in the United States is 44

(Data USA, n.d.).

Summary of Answers to Research Question

The research question for this study was "What was the relationship between

employees' perceptions of family-friendly policies (a) childcare support, (b) alternative

work schedules, (c) work–family culture, and accountant turnover intention?" From the

models presented in the data analysis section, the association between family-friendly

policies and accountant turnover intention was found to have a significant inverse

relationship. This implies that as employers offer supportive childcare policies, flexible

work schedules, and family-friendly cultures, their employees are more likely to stay with

the company. This balance between family-friendly policies and commitment was

consistent with the exchange of a cost for a reward, the tenets of the social exchange

theory. When managers take on the cost of family-friendly policies, their reward is the

exchange of employee commitment to stay with the organization.

Childcare support was found to have an inverse and significant relationship to

employer turnover intention. Caillier (2016) and Lee and Hong (2011) found similar

results within their studies of childcare support and turnover. As mentioned, accountants

work extended hours resulting in the need for extra support to care for children beyond the normal business hours. In fact, 77% of the participants in this study worked more than 40 hours per week. The majority of daycare facilities do not accommodate extended working hours. Further, 77% of the working parents in this study had a spouse that worked, which means that parents may have to rely on friends or family to care for their loved ones during the extended working hours. Relatively, childcare support seemed especially important to parents and females, confirming the difficulties parents face with trying to find adequate childcare (see Table 8). As aligned to the social exchange theory, an increase in childcare support could have a significant effect on reducing employee turnover intentions among accountants. Yu (2019) also utilized the social exchange theory to confirm the inverse relationship between childcare support and turnover intentions.

Alternative work schedule was found to have an inverse and significant relationship to employer turnover intention. Caillier (2016) and Chen et al. (2018) found similar results within their studies of alternative work schedules and turnover. Balancing time and energy between work and family needs can be difficult for certain industries that involve intense workloads. Specific to the accounting industry, Berk and Gundogmus (2018) found that accounting firms should create alternative work schedules to maintain a committed workforce. As aligned to the social exchange theory, an increase in alternative work schedules could have a significant effect on reducing employee turnover intentions among accountants. Yu (2019) also utilized the social exchange theory to confirm the inverse relationship between flexible scheduling and turnover intentions.

Work–family culture was found to have an inverse and significant relationship to employer turnover intention. Surienty et al. (2014) found that turnover was significantly reduced when accountants have supervisors that allowed a balance between work and family. The more adapted support from supervisors to utilize policies and manage the employee's time effectively, the higher chances of a work–family culture (Las Heras et al., 2015). Further, Moore (2020) found a significant relationship between the available family-friendly policies and the use of such policies, as facilitated by the work culture. By using the social exchange theory, Engelbrecht and Samuel (2019) found a significant inverse relationship between recognized organizational support and employee turnover intentions. As aligned to the social exchange theory, an increase in work–family culture could have a significant effect on reducing employee turnover intentions among accountants.

Applications to Professional Practice

This study may be of value to business leaders by filling a knowledge gap concerning appropriate family-friendly policies to reduce accountant turnover intentions. As highlighted in the findings, an increase to formal family-friendly policies such as childcare support and alternative work schedules could help reduce employees' intentions of leaving. Ways to implement childcare support policies could include offering affordable and quality care for dependent(s) or allowing paid leave without penalty (Feeney & Stritch, 2019; O'Connor & Cech, 2018). Although childcare policies may involve a cost to the employer, the benefits could outweigh the cost by reducing turnover-related expenses such as hiring, training, and productivity loss. One company reported a

financial gain within 5 years of implementing a childcare program through reducing turnover (J. Allen, 2003). By supplying parents with high-quality care options for their families, employers could save money by increasing employee commitment and reducing employee turnover.

According to this study, employers that implement an alternative work schedule program could experience a reduction in turnover. Alternative work schedule programs may involve adjusting the work schedule or location to fit the employee's family needs. Conradie and de Klerk (2019) reported company-level benefits from offering alternative work schedules, including an increase in employee engagement and productivity. Another employer-related benefit to implementing an alternative schedule program is reducing unexpected missed work days, which could reduce payroll costs and increase productivity (SHRM, 2014). The average productivity loss related to unexpected missed work days is 36.6%, while the average productivity loss associated with expected missed work days is much less (22.6%; SHRM, 2014). Along with implementing an alternative work schedule, employers could educate and monitor staff about their workload before becoming unbalanced. A. Jones and Iyer (2020) found that employers benefit from these conversations, even to a point of retaining staff. Ultimately, offering alternative work schedules could benefit employers; however, the successful implementation depends on the status of the work culture.

A positive work–family culture gives employees confidence to utilize policies without repercussion. Without a supportive culture, the efforts to create and implement family-friendly policies is wasted. Traits of a healthy work–family culture include

ensuring workers have appropriate resources and expertise to fulfill their responsibilities

and establishing appropriate policies to fairly distribute and prioritize the workload (K.

Jones & Taylor, 2017). A healthy work–family culture may require changes, starting with

top executives; however, the benefits include attracting and retaining invaluable

employees (Casper & Buffardi, 2004). In fact, research shows that work–family culture

makes a greater influence on employee satisfaction and retention than formal family-

friendly policies (Behson, 2005). Altogether, employers should consider the effects of

work–family culture to ensure the proper usage and acceptance of company-wide

policies.

Implications for Social Change

The results may enhance society at large through effective family-friendly

policies that enable accountants to balance work, family, and community responsibilities.

As highlighted in the findings, accountants desire family-friendly policies such as

childcare support and alternative work schedules as well as a work culture to support

their use of such policies. An increase in childcare support policies offered by employers

could increase gender equality and promote education at an earlier age (Morrissey, 2017).

As found within this study, females perceived childcare support as a significant inverse

relationship with turnover intention, while males did not display any level of significance

for childcare support. By offering childcare subsidies, both females and males would

have an equal opportunity to take on or keep employment. Childcare support policies are

especially important for low-income employees given the insufficient funds offered

through U.S. government programs (Jordan, 2012). Ultimately, the society at large could benefit working parents have access to high-quality and affordable daycare options.

Alternative work schedule programs could also strengthen the society at large. With regards to gender equality, the accounting industry has an equal number of females and males enter the industry; however, females only represent 23% of the partners (A. Jones & Iyer, 2020). "The predominance of stereotypical views about women as emotional, maternalistic and nurturing also prevent women from taking up senior roles in the accounting profession" (Adapa et al., 2015, p.182). By implementing alternative work schedules, both female and male parents could confidentially receive the support they need to care for their families. Thus reducing the unnecessary turnover that often comes with bearing a family and allowing all genders to continue their role within the accounting industry.

Ensuring a work–family culture could also enhance the society at large. Work–family culture produces norms among society to support workers' ability to manage personal, family, and work time. Over the past three decades, researchers have raised serious concerns of the damages that work–family conflict has on "individuals, families, organizations, and society at large" (Mihelic & Tekavcic, 2014, p. 15). One way to prevent such conflict is to implement a strong work–family culture. Premeaux et al. (2007) found culture is even more effective with reducing work–family conflict than family-friendly policies. Instilling a family-friendly culture has its benefits. First, support for family at the workplace has shown to increase worker's physical and emotional health (C. A. Thompson & Prottas, 2006). Second, work–family culture may allow low-income

workers to utilize the same benefits as high-income workers. French and Agars (2018)

shared that low-income workers have deficient access to formal family-friendly policies,

so they rely on informal support to balance their work and family responsibilities. Lastly,

as employers recognize the need for formal and informal family-friendly policies, state

and federal government agencies may also reconcile the need to implement such policies.

If such agencies participate, society at large could benefit by allowing consistent policies

to be executed across all workers. Workers, families, and communities could benefit from

the recognition that a work–family culture is the responsibility of all stakeholders.

Because of the COVID-19 pandemic, companies needed to implement short-term

fixes such as teleworking and adjustable work schedules. Although some of these

changes may be short-term fixes, employers and society alike could use this opportunity

to prepare the working environment for new trends and possible future emergencies. The

pandemic caused many to rediscover their need to prioritize family needs above all other

needs (Adisa et al., 2021). The redirection to a family-focused culture demonstrates what

workers desire and expect from their employers and society at large. Formal and informal

family-friendly policies could help these organizations to supply workers with what they

need, and in turn help reduce the desire to leave the organization.

Recommendations for Action

Research findings for this study identified a significant inverse relationship

between family-friendly policies (a) childcare support, (b) alternative work schedules, (c)

work–family culture, and accountant turnover intention. Subgroups of the sample were

created to identify further desires among the various groups within the sample, including

those that are parents versus those that are not parents, as well as gender differences. A summary of this study's findings were listed in Table 8. By reviewing this summary, specific recommendations for action can be made about the desires of the entire sample as well as certain subgroups.

From the listed results of the entire sample, I direct the recommendations to action to workers, employers, and government agencies. Workers should express their work environment and workload concerns to ensure their employers are aware of conflicts. Many accounting firms fail to acknowledge the shift of employees who desire family-friendly policies, resulting in high turnover (Buchheit et al., 2016). When workers need to substantiate their concerns, they could present appropriate research to support the need to implement formal policies. As for employers, they should survey their workers to determine workers' unique desires and needs. Love and Singh (2011) found that employers are using in-house survey results to increase retention. From the survey results, employers could implement formal policies and address any cultural concerns. Implementing policies without a survey may be difficult since workers have different family and work dynamics. In this study, for example, results demonstrated different relationships between turnover intention and childcare support for males and females (see Table 8). Participants that were parents also displayed different findings than those that were not parents. Individuals (i.e., parents, not parents, females, and males) have different influences on turnover. A survey could also be used as an opportunity to determine how to attract a certain type of employee. When employers understand and

respond to what their current workers or future workers desire, they are more likely to have more satisfied employees.

Government agencies could also take part in implementing formal policies to help reduce employee turnover. Current federal family-friendly policies do not apply to 97% of the private organizations in the United States (DMDatabases, n.d.; U.S. Wage and Hour Division, 2020). Further, the state of Hawaii family-friendly policies do not apply to 63% of private organizations (U.S. Census Bureau, 2016). Government agencies at the state and federal level have an opportunity to adjust outdated policies or add new policies to ensure all workers have an equal chance to take advantage of family-friendly programs.

Recommendations for Further Research

This quantitative study explored how family-friendly policies relate to employee turnover intention. The findings for this study provided insights on how childcare support, alternative work schedule, and work–family culture relate to accountant turnover intention. The first limitation of this study was that the conclusion only reflects the relationships between the noted variables and not causation. To address this limitation, future researchers could analyze these topics through a qualitative or mixed-method study. A qualitative study would allow the researcher to explore in depth meanings through interviews and observations, further revealing possible reasons for turnover intention (McCusker & Gunaydin, 2015). This approach could highlight other influential family-friendly policies that were not introduced in this quantitative study or reveal the decision-making process on availability and usage of such policies. Researchers could

also use the mixed-method approach to integrate both quantitative and qualitative methods to explore reasons for turnover intention (Molina-Azorin, 2016). A mixed-method approach would allow the researcher to collect structured data on family-friendly policy desires and then elaborate on certain topics within semistructured interviews.

Further research could involve adding controls or analyzing different independent variables. Prior researchers use controls such as age, marital status, number of work hours, gender, ethnicity, number of children, and CPA status within their studies of family and work conflicts (Chen et al., 2018; J. R. Cohen et al., 2020; Feeney & Stritch, 2019; Robson et al., 1996). Other considered independent variables related to family-friendly policies include work location flexibility and elderly care. Work location flexibility only started to become focused onto the accounting industry because of the COVID-19 pandemic. Moreover, past researchers did not find elderly care significantly related to turnover intention, but this may change as the demographics of the workforce change and their families age (O'Connor & Cech, 2018). Recommendations for future research starts with utilizing other research methods and variables.

The second limitation was that the study involved turnover intention, while actual turnover may result in different findings. Actual employee turnover measurements could be used instead of turnover intention. Lastly, the study was limited to accountants located in Hawaii and included all types of accountants, ranging from an accountant, bookkeeper, auditing clerk, auditor, financial analyst, financial manager, personal financial advisor, to tax professional. Limiting the sample to a specific group may help address differences between locations and position types. Additionally, further research could address the

possible permanent changes that employers made because of the COVID-19 pandemic. These recommendations could lead to further insights as to why accountant turnover was higher than ideal turnover rates and how to best retain accountants in the future.

Reflections

The research study involved accountants located in Hawaii. I established connections with organizations to allow the participants to be contacted indirectly. Participants shared their perspectives on their current employer's family-friendly policies and their level of commitment to the firm. Having a final sample of 185 demonstrated the longing for these participants to share their input on topics relevant to the current trends. I purposely chose a well-established and reputable instrument to gather data on these topics. An online platform helped participants remain anonymous to me as the researcher and any other interested party (e.g., employer, coworker, family member, etc.). To the best of my ability, I followed protocol throughout the research process and reduced bias whenever possible.

Before conducting this study, I had preconceived ideas that accountant turnover was caused by the inability to adjust work schedules to fit family or personal needs. I thought the inability to adjust their work schedule was because companies did not have formal policies; surprisingly, I learned that some companies have policies, but employees do not use them in fear of negative repercussions from their supervisor or coworkers. This study outlined the importance of a strong work–family culture, which seemed highly influential in all demographic groups (see Table 8). I now have a better understanding of the reasons why accountants might decide to leave the industry. This knowledge will be

useful during my conversations with my own staff, students, alumni, and practitioners. The research findings can give these groups more clarity as to what is necessary to retain accountants and may even promote a better work environment for further employees.

Conclusion

Accounting firms recorded a high of 45% turnover in 1986, and yet 3 decades later, the accounting industry turnover rates continue to be significantly higher than acceptable levels (Bao et al., 1986; J. George & Wallio, 2017). Prolonged high turnover rates have caused a shortage of accountants in 2017; unfortunately managers have unsuccessfully responded to these avoidable circumstances (J. George & Wallio, 2017). Solving the high turnover is necessary to replenish the accountant shortage and protect the industry's reputation for supporting its employees.

This research could aid in the process of improving retention in the accounting industry. The theoretical framework for this study was social exchange theory. Based on this theory, three main themes emerged from this study, including (a) formal family-friendly policies significantly related to turnover intention, (b) informal work–family culture significantly related to turnover intention, and (c) subgroups displayed different relations between family-friendly policies and turnover. Formal family-friendly policies such as childcare support and alternative work schedule could give accountants authority to balance their work and family needs, especially given the extra time commitments expected by the industry. Informal family-friendly policies grant accountants confidence that their use of such policies will not result in negative repercussions. Finally, the findings from subgroups indicate the unique support accountant's desire.

The findings from this study highlighted the need for action from workers, employers, and government agencies. Workers must express their concerns so management is aware of their work–family conflicts. Employers must implement policies and protectors to ensure the policies can and will be utilized. Government agencies at the state and federal levels can review current research and align policies to match the needs of the present workforce. Studies such as this can support the use of certain policies, but the research can only make an impact once applied. Collectively, organizations and individuals should support each other during this learning process to ensure union while making a positive change to the work environment.

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Appendix A: Cropanzano Permission

Subject: RE: Social Exchange Theory
Date: Monday, December 7, 2020 at 11:03:24 AM Hawaii-Aleutian Standard Time
From: Russell Salvador Cropanzano
To: Katie Landgraf

Hi Katie:

It's okay with me, if you use our Figure 1. I'm guessing that all you need is my permission, which you now have!

Best, Russell

From: Katie Landgraf <katie.landgraf@waldenu.edu>
Sent: Monday, December 7, 2020 2:01 PM
To: Russell Salvador Cropanzano <russell.cropanzano@colorado.edu>
Subject: Social Exchange Theory

Aloha Dr. Russell Cropanzano:

I hope you are doing well. I wanted to ask permission to embed the Figure 1 Generic Model of Social Exchange from your attached article.

Currently, I am a doctoral student at Walden University and in the process of competing my dissertation on family-friendly policies. From my review, the figure within your study seems relevant to my study given my use of the social exchange theory. With granted permission, I would love the chance to embed the figure within my study. I do not plan to change the content of the figure. Furthermore, I will properly cite the table to ensure you and your co-authors receive credit.

Please let me know if this is something you can help me with. Thank you for your time!

Katie Landgraf

Appendix B: Racolta Paina Permission

Subject: Re: Permission to use Table
Date: Wednesday, October 21, 2020 at 8:21:14 AM Hawaii-Aleutian Standard Time
From: NICOLETA-DORINA RACOLTA-PAINA
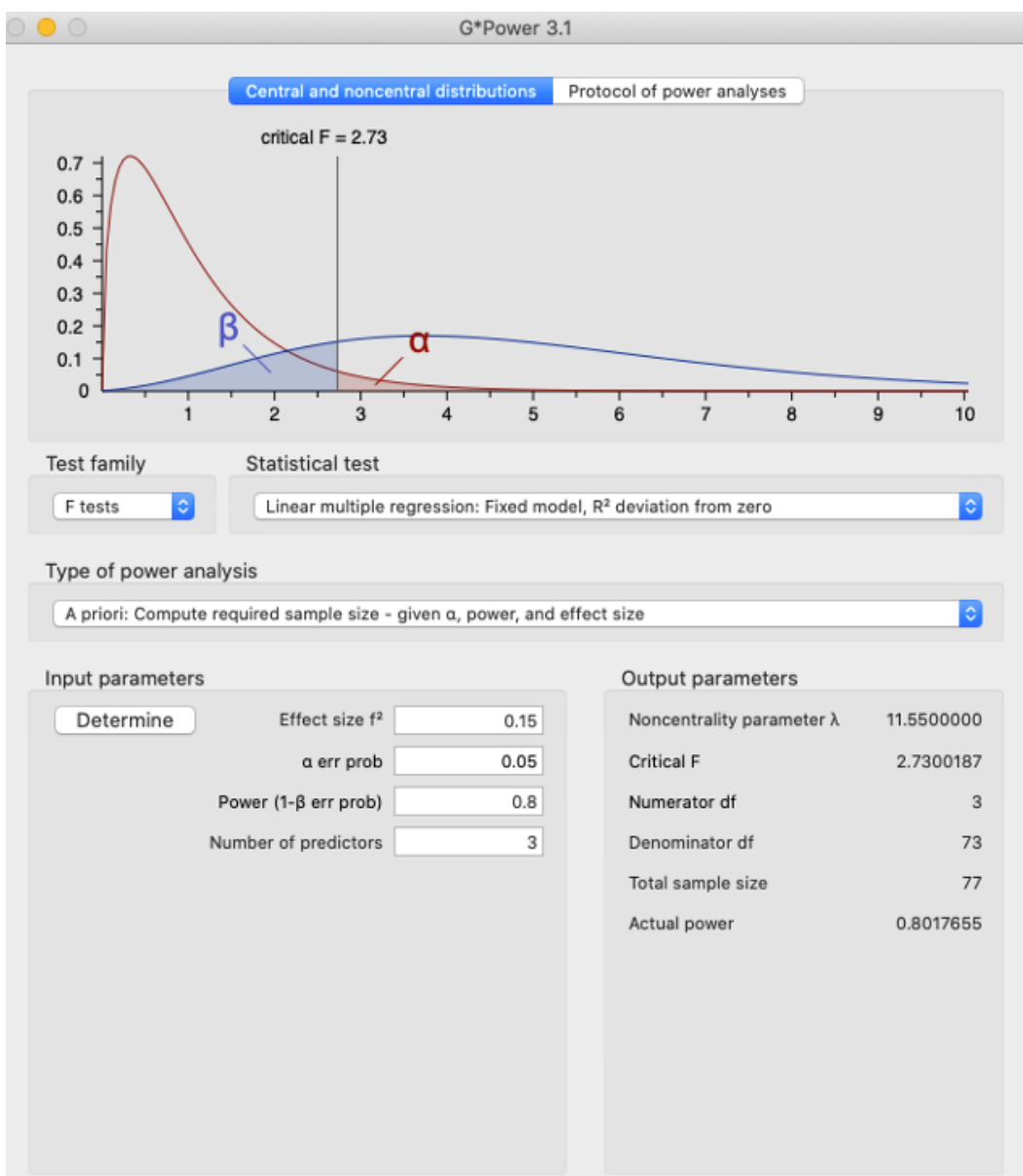**To:** Katie Landgraf

Katie,

Thank you for the message.

You have my permission to embed the mentioned table within your study.

I wish you all the best and success on your professional carrer.

Nicoleta Racolta-Paina

Appendix C: G*Power Output

Appendix D: Survey Questions

Figure D1

Independent Variable Questions

Survey Question	Survey Options
Childcare Support: How hard is it for you to take a few days off per year to care for a child without losing pay, without using vacation days, AND without having to make up some other reason for your absence? [A]	Very hard Somewhat hard Not too hard Not at all hard
Childcare Support: How hard is it for you to take time off during the work day to take care of personal or family matters? [A]	Very hard Somewhat hard Not too hard Not at all hard
Alternative Work Schedules: Are you allowed to choose your own starting and quitting times within some range of hours? [A]	Yes No
Alternative Work Schedules: Are you allowed daily flexibility to choose your own starting and quitting times? [A]	Yes No
Alternative Work Schedules: Are you able to temporarily change your starting and quitting times on short notice when special needs arise? "Special needs" might include having to take a sick child or relative to the doctor. [A]	Yes No
Work–Family Culture: My supervisor or manager is responsive to my needs when I have family or personal business to take care of —— for example, medical appointments, meeting with child's teacher, etc. [A]	Strongly Agree Somewhat Agree Somewhat Disagree Strongly Disagree
Work–Family Culture: I feel comfortable bringing up personal or family issues with my supervisor or manager. [A]	Strongly Agree Somewhat Agree Somewhat Disagree Strongly Disagree

Work–Family Culture: My supervisor or manager really cares about the effects that work demands have on my personal and family life. [A]	Strongly Agree Somewhat Agree Somewhat Disagree Strongly Disagree
Work–Family Culture: At the place where you work, employees who ask for time off for personal or family reasons or try to arrange different schedules or hours to meet their personal or family needs are LESS likely to get ahead in their jobs or careers. [A]	Strongly Agree Somewhat Agree Somewhat Disagree Strongly Disagree
Work–Family Culture: At the place of employment, employees have to choose between advancing in their jobs and devoting attention to their family or personal lives. [A]	Strongly Agree Somewhat Agree Somewhat Disagree Strongly Disagree
Work–Family Culture: My supervisor is understanding when I talk about personal or family issues that affect my work. [A]	Strongly Agree Somewhat Agree Somewhat Disagree Strongly Disagree
Work–Family Culture: At my place of employment, employees who put their family or personal needs ahead of their jobs are not looked on favorably. [A]	Strongly Agree Somewhat Agree Somewhat Disagree Strongly Disagree

[A] SHRM (2017).

Figure D2

Dependent Variable Question

Survey Question	Survey Options
Employee Turnover Intention: Taking everything into consideration, how likely is it that you will make a genuine effort to find a new job with another employer within the next year? [A]	Very likely Somewhat likely Not at all likely

[A] SHRM (2017).

Figure D3

Demographic Questions

Survey Question	Survey Options
What is your gender? [A]	Female Male Transgender Other Prefer not to answer
What is your age? [B]	22 and younger 23 – 29 30 – 39 40 – 49 50 and older Prefer not to answer
What is your race? [A]	White Black or African American Native American or Alaskan Native Asian, Pacific Islander, or Indian Some other race Prefer not to answer
What is your current employment status? [B]	Employed full–time Employed part–time Volunteer (unpaid) activities only Currently unemployed, seeking work Not employed, not seeking work Prefer not to answer

How many hours do you **usually** work each week at your current job? If your hours vary please estimate the average total hours you have worked per week over the past several months. [A]	Fill in the blank.
Are you currently a CPA or are you in the process of obtaining your CPA license over the next few years? [B]	Yes No
How long have you worked as an accountant in some capacity (auditor, tax professional, bookkeeper, governmental accountant, financial analyst, etc.)? [B]	Less than 1 year 1–5 years 6–10 years Over 10 years I have never worked as an accountant
Did you work as an accountant, in some capacity, within the last 3 years? [B]	Yes No
When you were an accountant, approximately how many people were employed by your employer at your work location? [B]	Under 25 employees 25 – 49 employees 50 – 99 employees 100 – 249 employees 250 – 499 employees 500 or more Prefer not to answer
What is your marital status? [A]	Married Living with someone as a couple Single Prefer not to answer
What is the current employment status of your partner? [A] (For those that answered: married or living with someone as a couple)	Employed full–time Employed part–time Volunteer (unpaid) activities only Currently unemployed, seeking work Not employed, not seeking work Prefer not to answer
Are you the parent or guardian of any child of any age? Please include your own children, stepchildren, adopted children, foster children, grandchildren or others for whom you are responsible and act as a parent. [A]	Yes No
How many children do you have? [A] (If answered yes to having a child(ren))	Fill in the blank

How many of these children who live with you for at least half of the year are under 18 years of age? [A] (If answered yes to having a child(ren))	Fill in the blank
How old is your oldest child that lives with you for at least half of the year? [A] (If answered yes to having a child(ren))	Fill in the blank
In your household, who takes the greatest responsibility for routine care of child(ren)? [A] (If answered yes to having a child(ren))	I do My spouse/partner I share this responsibility about equally with my spouse/partner A child, relative, ex–partner, in–law or friend Someone hired to care for the child(ren) No one Prefer not to answer
If someone has to stay home with your child(ren) or do something with your child(ren) when both parents are supposed to be working, which one of you is more likely to take time off work? [A] (If answered yes to having a child(ren))	I am It depends My spouse/partner Prefer not to answer
Imagine that you were offered a new job with a new employer. Aside from more money, what other one or two qualities would be extremely important for the job to have for you to decide to take it? [A]	Fill in the blank
How difficult is it for you to pay for childcare for your children and still cover other basic expenses for food, health care, housing, transportation, clothing, and so forth? [A]	Very difficult Somewhat difficult Not too difficult Not difficult at all Not applicable (I don't pay for childcare)

[A] SHRM (2017). [B] Researcher created.

Figure D4

COVID–19 Questions

Survey Question	Survey Options
How has your overall work–life–balance changed since the start of the COVID–19 outbreak? [B]	Outstanding Improvement Improved Neutral Needs Improvement Needs Significant Improvement
How has your relationship with your co–workers changed since the start of COVID–19? [B]	Outstanding Improvement Improved Neutral Needs Improvement Needs Significant Improvement
How has your relationship with your supervisor changed since the start of COVID–19? [B]	Outstanding Improvement Improved Neutral Needs Improvement Needs Significant Improvement
My company made temporary changes to policies to allow my work schedule and location to fit my job and family responsibilities since the COVID–19 outbreak started. Temporary meaning that the policies only apply while COVID–19 remains an issue. [B]	Strongly Agree Somewhat Agree Neutral Somewhat Disagree Strongly Disagree
My company made permanent changes to policies to allow my work schedule and location to fit my job and family responsibilities since the COVID–19 outbreak started. Permanent meaning that the policies remain in effect even after COVID–19 is no longer an issue. [B]	Strongly Agree Somewhat Agree Neutral Somewhat Disagree Strongly Disagree
My ability to transition to telecommuting has been relatively seamless. [B]	Strongly Agree Somewhat Agree Neutral Somewhat Disagree Strongly Disagree
My company provided the necessary equipment and software needed to transition to a telecommuting position. [B]	Strongly Agree Somewhat Agree Neutral Somewhat Disagree

	Strongly Disagree
I have the ability to access childcare during normal business hours throughout the COVID–19 pandemic. [B]	Strongly Agree
	Somewhat Agree
	Neutral
	Somewhat Disagree
	Strongly Disagree
	Not applicable

[B] Researcher created.

Note: The survey will state the following to ensure participants answer all the questions based on their current work conditions during the COVID–19 pandemic:
"Please answer all the questions based on your current working conditions."

Appendix E: Survey Question Modification

Question Type	Survey Question	Survey Options
Original	*Childcare Support:* Are you allowed to take a few days off per year to care for a child without losing pay, without using vacation days, AND without having to make up some other reason for your absence?	Yes No
Modified	*Childcare Support:* How hard is it for you to take a few days off per year to care for a child without losing pay, without using vacation days, AND without having to make up some other reason for your absence?	Very hard Somewhat hard Not too hard Not at all hard

Appendix F: SHRM Permission to Use and Modify the Survey

Saturday, November 7, 2020 at 16:01:54 Hawaii-Aleutian Standard Time

Subject: RE: 2016 NSCW
Date: Tuesday, October 20, 2020 at 5:06:27 AM Hawaii-Aleutian Standard Time
From: SHRM Research
To: Katie Landgraf, SHRM Research
CC: SHRM Research

Hello Katie,

Apologies that we didn't close this loop sooner. If your plan is to use this for dissertation or university research, rather than for publication in a refereed journal, you can make whatever modifications you would like. You'll need to provide a reference to the NCSW and make clear that your scales are "derived from the 2016 NCSW". Obviously, you'll also need to be cautious in comparing your findings with NSCW findings if you have used similar but not identical items. If you are preparing a paper for journal submission, please let me know as I'll need to follow up with our legal team to see if there are any different/additional requirements.

As a suggestion from my experience in survey research, I'm not sure that your proposed modification to the child sick days item will work as you expect with an agree/disagree scale. One alternative that might work is the following: (The original question, which we maintained from earlier versions of the NSCW is not the best written item, because it has so many conditions. This version might allow you to better explore what is happening on the ground. Five days of paid caregiving leave is not a common offering among employers on the mainland either, other than in California, NY, NJ and Rhode Island, which mandate paid caregiving leave, and among the largest employers, so you're not alone in Hawaii!)

Good luck with your research. Feel free to reach out to me directly if you have any additional questions or if I can be of help to you in some other way; my direct email is in the footer below.

Regards,
Liz

Liz Supinski | Director, Data Science and Research Products
SHRM Research

Appendix G: Descriptive Statistics

Table G1

Descriptive Statistics for Personal-Related Demographic Variable

Variable	*N*	*%*
Gender		
Female	87	50%
Male	86	50%
Age		
22-29 years	37	22%
30-39 years	54	31%
40-49 years	31	18%
50+ years	50	29%
Race		
White	20	12%
Asian	127	75%
Native Hawaiian	16	9%
Other	7	4%

Note. *N* = number of participants; % = percentage of participants that answered.

Table G2

Descriptive Statistics for Parent-Related Demographic Variables

Variable	N	%
Marital Status		
Married or Living with Partner	125	74%
Single	43	26%
Employment Status of Partner		
Working	118	82%
Not Working	26	18%
Parents		
Not Parents	95	54%
Parents	82	46%
Number of Children under 18		
1	38	57%
2	24	36%
3 or More	5	7%

Note. *N* = number of participants; % = percentage of participants that answered.

Table G3

Descriptive Statistics for Work-Related Demographic Variables

Variable	N	%
Years Worked		
1-5 Years	61	33%
6-10 Years	26	14%
11 and More Years	98	53%
CPA		
Yes	152	87%
No	23	13%
Size of Employer		
1-49	96	55%
50-99	58	33%
100+	20	12%
Weekly Hours Worked		
1-40	40	23%
41+	133	77%

Note. *N* = number of participants; % = percentage of entire sample.

Appendix H: Correlations Between Independent Variables

Variable	Test	Childcare	Schedule	Culture
Childcare	r	1	.37**	.50**
	p (2-tailed)		< .001	<.001
Schedule	r		1	.33**
	p (2-tailed)			<.001
Culture	r			1
	p (2-tailed)			

Note. $N = 184$; ** = Correlation is significant at the 0.01 level (2-tailed).

Appendix I: Collinearity Statistics

Variable	Collinearity Statistics	
	Tolerance	VIF
Childcare	0.71	1.41
Schedule	0.83	1.20
Culture	0.72	1.39

Appendix J: Stem and Leaf Plots

Figure J1

Stem and Leaf Plot of Childcare Support Outliers
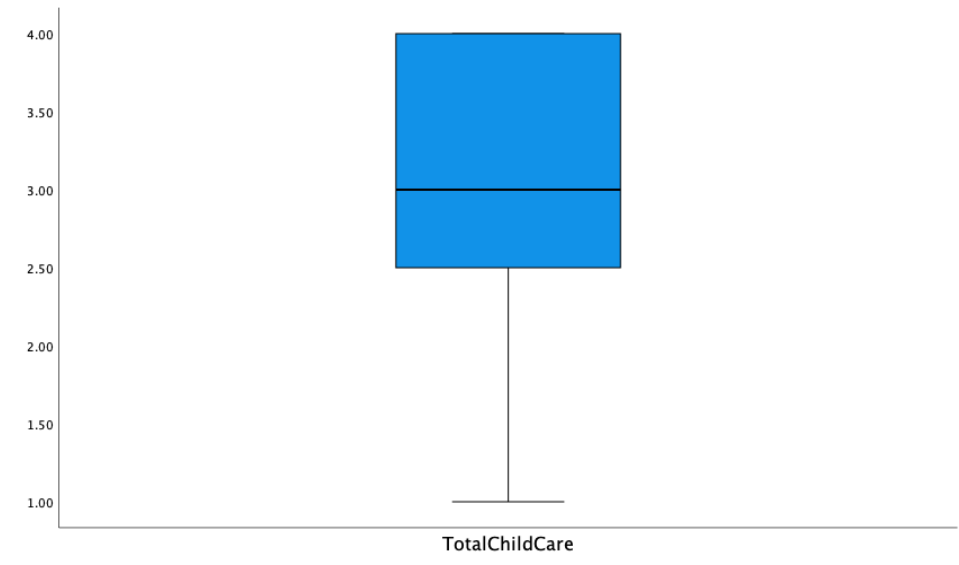
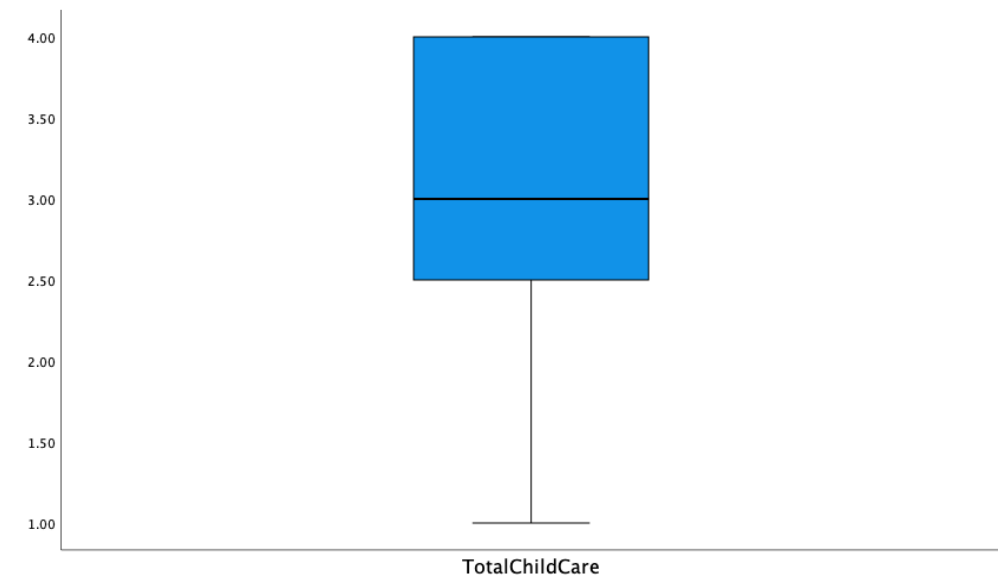**Figure J2**

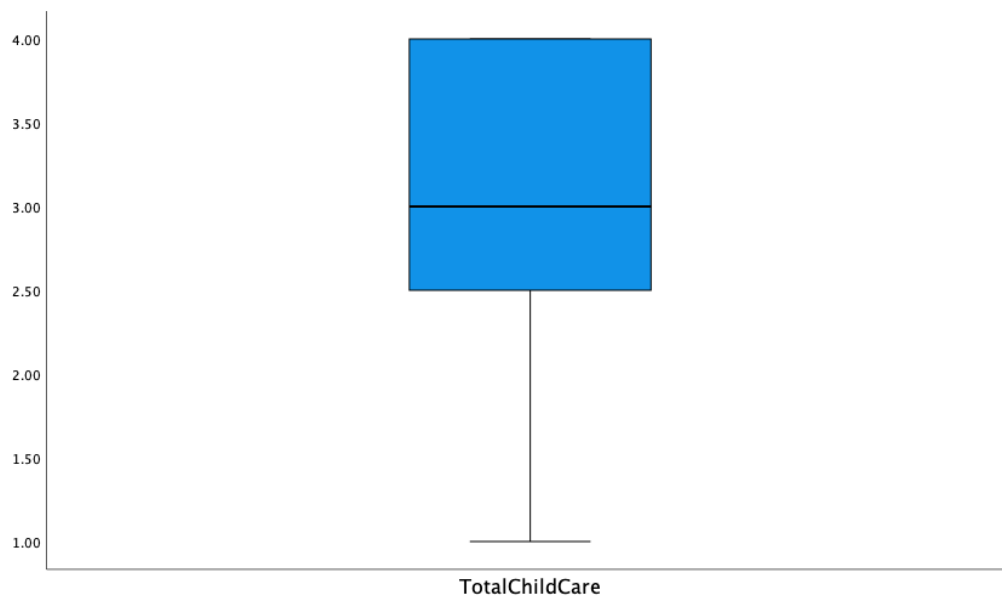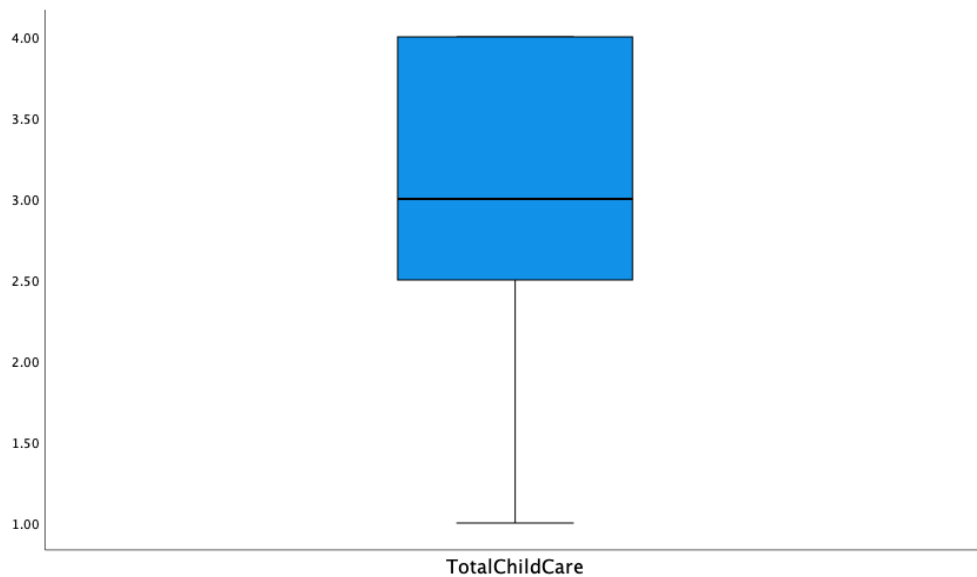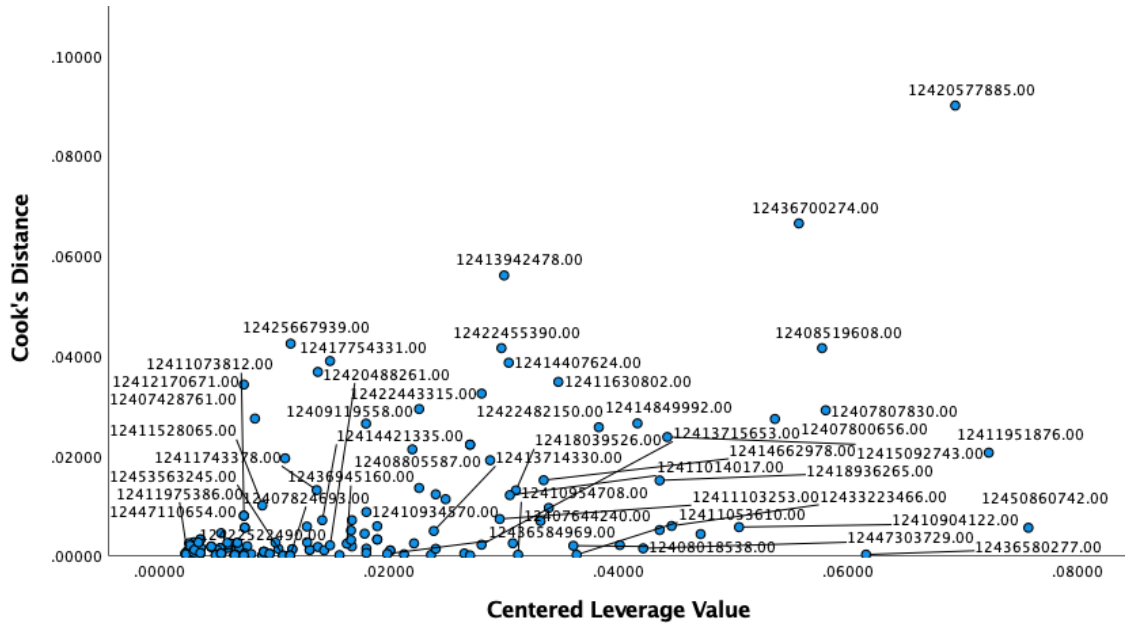*Stem and Leaf Plot of Adjustable Work Schedule Outliers*

Figure J3

Stem and Leaf Plot of Work–Family Culture Outliers
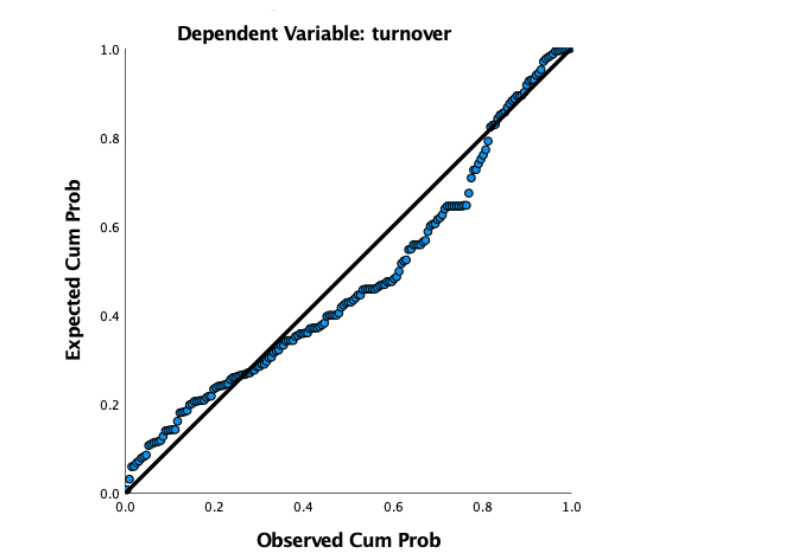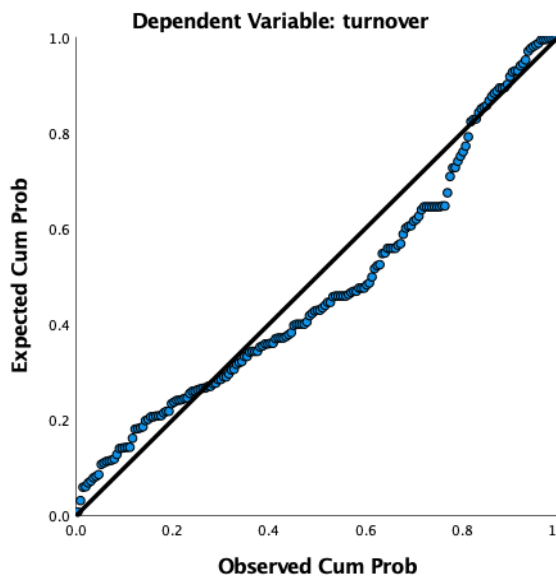

TotalChildCare

Figure J4

Stem and Leaf Plot of Employee Turnover Intention Outliers

TotalChildCare

Appendix K: Scatterplot of Cook's Distance by Centered Leverage Value

Appendix L: P-P Plot and Histogram

Figure L1

Normal P-Plot of Regression Standardized Residual

Figure L2

Histogram

Appendix M: Skewness and Kurtosis Statistics

| | Skewness | | Kurtosis | |
	Statistic	Std. Error	Statistic	Std. Error
Turnover	1.26	0.18	0.22	0.36
Childcare	-0.62	0.18	-0.56	0.36
Schedule	-1.73	0.18	1.98	0.36
Culture	-0.44	0.18	-0.70	0.36

Note. Std. = Standard.

Appendix N: Scatterplot of Combined Independent Variables and Dependent Variable

Dependent Variable: turnover
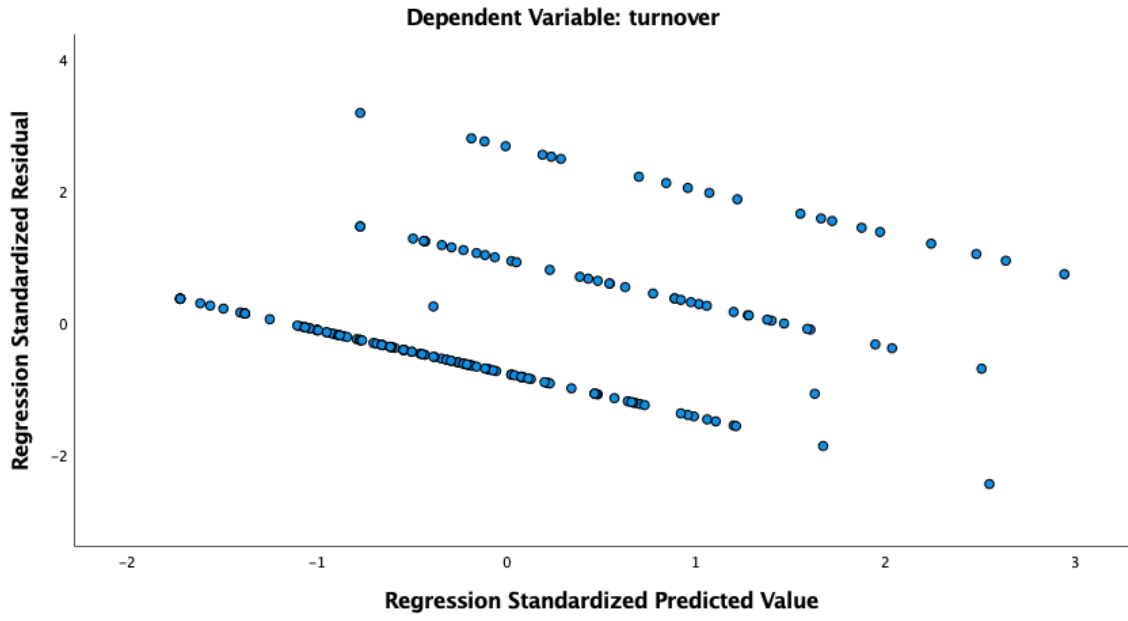
Appendix O: Multiple Regression Coefficients with Bootstrapping

Variable	β	Bias	Std. Error	Sig. (2-tailed)	BCa 95% Confidence Interval Lower	Upper
(Constant)	3.34	-0.01	0.28	0.00	2.79	3.87
Childcare	-0.12	0.00	0.07	0.08	-0.26	0.03
Schedule	-0.47	-0.01	0.23	0.05	-0.94	-0.03
Culture	-0.36	-0.00	0.09	0.00	-0.54	-0.18

Note. β = Beta; Std. = Standard; Sig. = Significance; BCa = Bias-corrected and

accelerated bootstrap confidence interval.

Appendix P: Partial Regression Plots

Figure P1

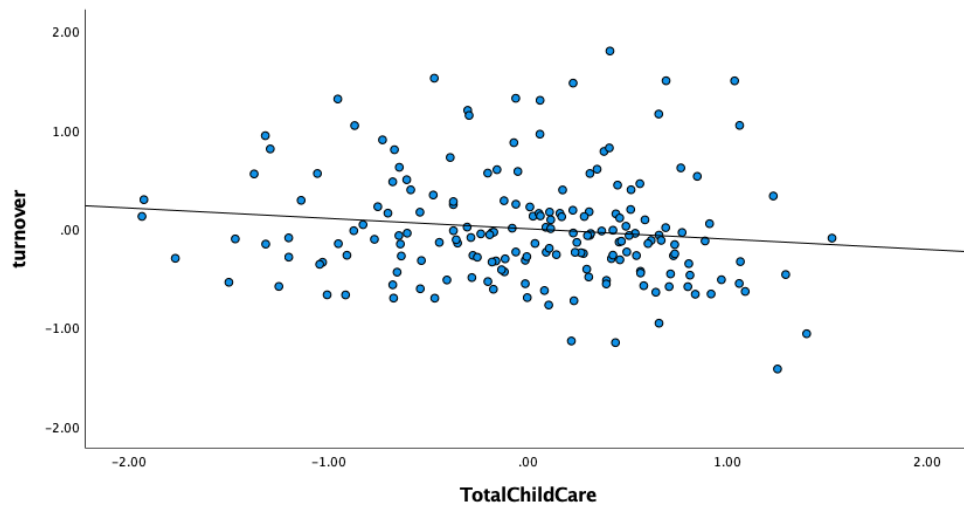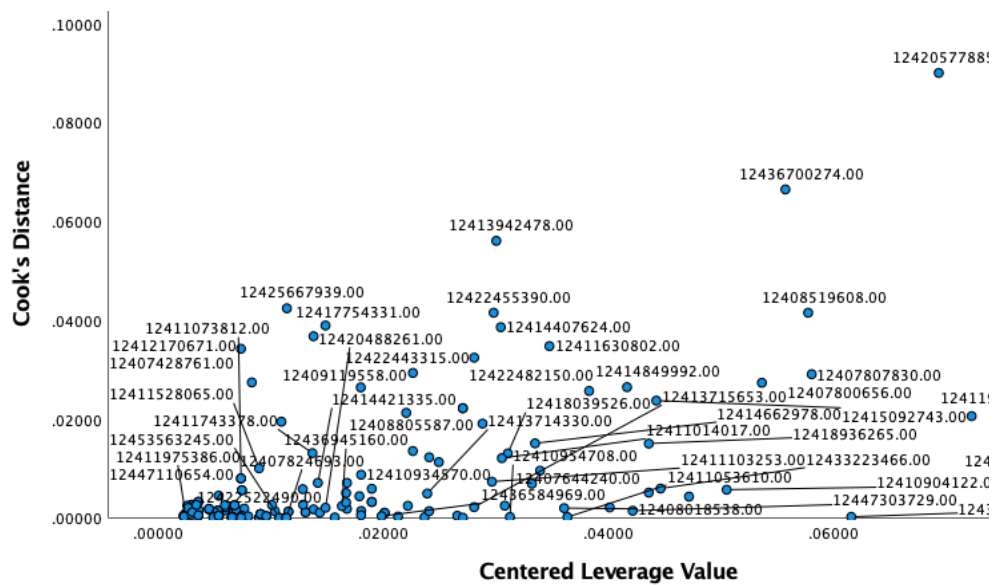*Partial Regression Plot of Childcare Support and Dependent Variable*

Figure P2

Partial Regression Plot of Alternative Work Schedule and Dependent Variable

Figure P3

Partial Regression Plot of Work–Family Culture and Dependent Variable

Appendix Q: Multiple Regression Coefficients Tables for Parents Versus Not Parents

Table Q1

Multiple Regression Coefficients for Parents

Variable	Unstandardized Coefficients		Std. Coef.		
	b	Std. Error	β	t	Sig.
(Constant)	3.70	0.31		11.80	0.000
ChildCare	-0.26	0.07	-0.34	-3.59	0.001
Schedule	-0.79	0.25	-0.29	-3.17	0.002
Culture	-0.26	0.10	-0.25	-2.60	0.011

Note. β = Beta; Std. = Standard; Coef. = Coefficients; Sig. = Significance.

Table Q2

Multiple Regression Coefficients for Not Parents

Variable	Unstandardized coefficients		Std. coef.		
	b	Std. Error	β	t	Sig.
(Constant)	3.23	0.36		8.92	0.000
Childcare	-0.05	0.10	-0.05	-0.45	0.651
Schedule	-0.17	0.25	-0.07	-0.69	0.493
Culture	-0.45	0.13	-0.39	-3.44	0.001

Note. β = Beta; Std. = Standard; Coef. = Coefficients; Sig. = Significance.

Appendix R: Multiple Regression Coefficients Tables for Gender

Table R1

Multiple Regression Coefficients for Females

| Variable | Unstandardized coefficients | | Std. coef. | | |
	b	Std. Error	*β*	*t*	Sig.
(Constant)	3.50	0.37		9.49	0.000
Childcare	-0.24	0.10	-0.27	-2.55	0.017
Schedule	-0.24	0.25	-0.10	-0.94	0.351
Culture	-0.34	0.12	-0.29	-2.76	0.007

Note. β = Beta; Std. = Standard; Coef. = Coefficients; Sig. = Significance.

Table R2

Multiple Regression Coefficients for Males

| Variable | Unstandardized coefficients | | Std. coef. | | |
	b	Std. Error	*β*	*t*	Sig.
(Constant)	3.30	0.34		9.74	0.000
Childcare	-0.09	0.09	-0.11	-0.98	0.329
Schedule	-0.51	0.27	-0.20	-1.92	0.059
Culture	-0.37	0.13	-0.34	-2.98	0.004

Note. β = Beta; Std. = Standard; Coef. = Coefficients; Sig. = Significance.

Appendix S: Actual Statistical Power