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Strategies for Reducing Corporate Accountants' Turnover Through Implementing Workplace Flexibility

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This is to certify that the doctoral study by

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Abstract

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Elizabeth K. Nwoseh-Streeter

MBA, Argosy University, 2015

BS, University of Buckingham, 1987

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

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Abstract

Flexibility in the workplace is no longer perceived as a benefit to employees but as a requirement for organizations to remain competitive. Financial compensation alone may be insufficient to encourage employee retention. The purpose of this qualitative, single case study was to explore the strategies that corporate accounting and finance leaders implement to promote workplace flexibility for increasing accountants' retention. The conceptual framework for this study was Karasek's demand control support framework. The research sample consisted of 6 corporate accounting and finance leaders who had a history of successfully implementing a workplace flexibility program. Data analysis consisted of compiling the data, coding for emergent and a priori codes, disassembling the data into common codes, reassembling the data into themes, interpreting the meaning, and reporting the themes. The major themes from the findings of this study were leadership support and commitment, organization-wide tailored flexibility, clear communication of expectations, trust and cooperation, employee evaluation based on results and deliverables, and the use of technological advances to enhance team collaboration. Organizations and business leaders can use the findings from this study to create competitive advantage by enhancing their existing flexibility policies or to implement formal workplace flexibility policies that may help to reduce the stress and strain that employees experience in attempting to balance their personal and professional life. The implications for social change include creating a balance between employees' jobs and other responsibilities that allow employees to contribute positively to their family and the local community.

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Dedication

To you God be the Glory! I dedicate this research to my family. To my fellow scholar, best friend, and husband, Xavjah Streeter I, Ph.D., thank you for encouraging me to commence this journey. A doctoral study was never part of my plan. I knew it would be challenging, but your support made it easier. You are my tower of strength and this would not have materialized without you. Hand in hand we have come this far. To Xavjah II and Genesis my twins, thank you for your patience and daily prayers. I hope that I have set a great example and inspired you both. I have seen you two grow overnight to young outstanding independent scholars as you became teenagers. To my mother Lucy, Nwoseh, who we affectionately call mama Lucy, I am grateful for you and for your unending support mummy. You were the first to demonstrate that it is never too late to go back to school. You continue to inspire me and your grandchildren by exemplifying the importance of lifelong learning. To my father Chief Martins Nwoseh, I thank you for instilling the importance of education in me at an early age. I will continue to pass the numerous life lessons I learned from you to the next generation. To my mother in law Diane, you are an educational inspiration to your generation and mine. To my brothers and sisters, I appreciate your patience while I was incommunicado during this journey. To our beloved dog Smartz. Rain or shine, night and day, cold or warm, you kept my company, always laying by my feet under the table not knowing when this was going to come to an end. I have reached the end of this journey and I am ready to begin our walks.

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Section 1: Foundation of the Study

Several strategies exist that organizations can use to reduce employee turnover apart from benefits and compensation. Many employees seek flexible work schedules that allow them to balance their personal and professional life (Kossivi, Xu, & Kalgora, 2016; Kröll & Nüesch, 2017). The availability of flexibility in the workplace continues to become more important for the workforce, and the availability of flexibility can influence an employee's decision to remain in an organization (Kossivi et al., 2016). Organizational leaders invest time and resources in recruiting highly skilled employees but struggle to retain them (Cicei, 2015; Kossek, Thompson, & Lautsch, 2015). Consequently, increased employee turnover can negatively affect an organization's bottom line (Jain, 2013). The use of alternative work schedules and family-friendly programs can help to reduce employee turnover (Kröll & Nüesch, 2017). The focus of this study was to explore the strategies that business leaders use to increase workplace flexibility to reduce turnover.

Background of the Problem

Flexibility programs are increasing in the United States and other developing economies. Approximately 70% of organizations allow their employees some flexibility, while 37% allow most of their employees a periodic amount of time to change their start or finish times (Williams, Blair-Loy, & Berdahl, 2013). Yet, business leaders have limited strategies to increase flexibility in the workplace (Stout, Awad, & Guzmán, 2013). Workplace flexibility initiatives remain a critical element of a results-driven work environment. Financial compensation is not a suitable strategy to encourage employee

retention (Idris, 2014). Therefore, companies consider workplace flexibility another tool for employee retention.

Workplace flexibility is a productivity tool that organizational leaders can apply to align the interest of the employees and organizational goals. Perceived work-related stress continues to increase, resulting in reduced employee well-being and increased organizational costs (Weiß, 2017). As employees face cumulative conflict in balancing their personal and professional responsibilities, the availability of a flexibility policy shows an organization's commitment to the welfare of the employees (Williams et al., 2013). Flexibility in the workplace increases job satisfaction, improves employee retention, and could reduce employee turnover (Kröll & Nüesch, 2017). Organizational leaders can use workplace flexibility to increase employee satisfaction and loyalty to reduce turnover.

Problem Statement

Business leaders who do not implement workplace flexibility within their organizations may struggle to retain top professionals (Cicei, 2015; Kossek et al., 2015). Workplace flexibility improves employee retention by 66% (Wells-Lepley, Thelen, & Swanberg, 2015). The general business problem is that corporate accounting and finance professionals voluntarily leave organizations because of lack of workplace flexibility. The specific business problem is that some corporate accounting and finance leaders lack strategies to increase workplace flexibility for increasing accountants' retention.

Purpose Statement

The purpose of this qualitative, single case study was to explore the strategies that corporate accounting and finance leaders implement to promote workplace flexibility for increasing accountants' retention. The targeted population consisted of six corporate accounting and finance leaders in a communications, media, and automotive services company in the greater Atlanta, Georgia area, with a history of successfully implementing a workplace flexibility program to increase employee retention in their organization. Organizations can use the results of this study to improve corporate accounting and finance leaders' understanding of the role that employee control over working hours has on reducing job strain and resignations.

Nature of the Study

I chose the qualitative method for this study. Researchers use the qualitative method to understand the phenomena from the participants' viewpoint based on the participants' experience (Yin, 2018). I used the qualitative method to explore the strategies that corporate accounting and finance leaders use to increase workplace flexibility. Quantitative researchers test a hypothesis (Frels & Onwuegbuzie, 2013). The quantitative method was not suitable for this study because a statistical analysis and the testing of hypothesis was not necessary to explore the strategies that leaders use to implement workplace flexibility. The mixed method is a mixture of qualitative and quantitative methods (Halcomb & Hickman, 2015), and it was not suitable for this study because I did not need to combine the methods to explore leaders' strategies for workplace flexibility.

I used a single case study. Researchers use case studies by applying a variety of data collection methods to gain insights of processes and individuals (Lokke & Sorensen, 2014). I considered ethnography, grounded theory, and narrative designs. Ethnographers observe the behaviors and daily practices of a cultural group (Small, Maher, & Kerr, 2014). I did not choose ethnography for this study because I did not observe the behaviors and daily practices of a cultural group. Researchers use a narrative design to understand the participants' experiences and to provide an account of the participants' daily life (Clandinin, 2016; Daiute, 2014). The narrative approach was not appropriate for this study because it does not involve the reconstruction of events and experiences. A researcher can use grounded theory to develop theories from the information collected (Lewis, 2015). Grounded theory was not suitable because the purpose of this study was not to create a theory based on a phenomenon.

Research Question

I used the following research question to gain an understanding of the strategies that corporate accounting and finance leaders use to implement workplace flexibility: What strategies do corporate accounting and finance leaders implement to enable workplace flexibility to increase accountants' retention?

Interview Questions

1. What strategies have you used to encourage workplace flexibility?

2. What are the most effective strategies you used to improve workplace flexibility?

3. What barriers to workplace flexibility did you encounter?

4.   How have employees reacted to your current workplace flexibility strategies?

5.   How does your organization track the effectiveness of your strategies to increase workplace flexibility for increasing accountants' retention?

6.   What additional information would you like to add relating to the topic of workplace flexibility strategies?

Conceptual Framework

Karasek (1979) developed the demand control support (DCS) framework in 1979, proposing that workplace inflexibility through limited freedom to determine schedules or make decisions results in job strain. Karasek later included support at work, the requirements of the job, and control over work as factors influencing job strain in the DCS model. Using the DCS model, Carvalho and Chambel (2013) found that employees with a high level of autonomy and a greater level of support from their supervisor can manage their job demands, resulting in improved employee well-being. Employees who experience high physiological demand from their job with little organizational support and no control over their schedule are at increased risk of job strain.

Organizational leaders can help employees reduce job strain by allowing them a higher level of control over their schedule. According to Bal Taştan (2016), in the DCS model, an employee's control over his or her job decreases job strain, and support from the organization decreases perceived job strain. Building upon Karasek's theory of employee job strain and the DCS model, Bal Taştan argued that organizational support and perceived job control reduce the level of perceived job strain. Implementing

workplace flexibility and allowing employees to have a higher level of control over their work schedule could reduce the stain that employees experience and result in the perception of organizational support (Bal Taştan, 2016). The DCS model was suitable for this research in understanding how the use of workplace flexibility and employee control over work schedule could increase employee retention by reducing job strain.

Operational Definitions

Absenteeism: Absenteeism is the failure of an employee to report for scheduled work (McGrandle & Ohemeng, 2017).

Employee retention: Employee retention is the initiatives that organizations use to maintain an environment that encourages the current workforce to remain with the organization (Al Mamun & Hasan, 2017).

Employee turnover: Employee turnover is the departure of employees from a workforce (Fang, Su, Wang, & He, 2017).

Job satisfaction: Job satisfaction is the fulfillment that employees experience in their job (Sudha, 2017).

Job strain: Job strain refers to the emotional anxiety that an employee experience at work when they perceive a threat to their wellbeing (Bal Taştan, 2016).

Work-family conflict: Work-family represents the conflict between work and family that an employee encounters when the responsibilities of one domain conflicts with the requirements of another domain (Ismail & Gali, 2016).

Work-life balance: Work-life balance represents an employee's ability to balance the demands of his or her work and life domain (Fazili & Khan, 2017).

Workplace flexibility: According to Kossek et al., (2015) workplace flexibility is the employment scheduling practices that offer employees an increased level of control over their schedule, the place they work, and the amount of work they perform.

Assumptions, Limitations, and Delimitations

Assumptions

Assumptions are beliefs individuals take for granted (Marshall, 2017). The qualitative research method carries underlying assumptions about the researcher and participants that guide the process, practices, and interactions (Latunde, 2017). The first assumption for this study was that the study participants would provide honest responses to my interview questions. An additional assumption was that the data that I gathered from my interviews would be adequate to answer the study research questions.

Limitations

In research, limitations are biases or potential weaknesses that may restrict the transferability of the findings of a research study (Yin, 2018), or influence the results of the study through participant responses (Wright et al., 2014). A researcher cannot control potential weaknesses in a study (Kirkwood & Price, 2013). Limitations are aspects of the research that may adversely affect its validation (Brutus, Anguinis, & Wassmer, 2013). Because of the number of participants who participated in the study, the validity of the results depended on each accounting and finance leader providing truthful answers to the interview questions. Although this sample may provide an understanding of the strategies that the accounting and finance leaders applied to promote workplace flexibility in the

Atlanta area, it may not be enough to ensure that the study results transfer to the population in other geographical locations.

Delimitations

Delimitations are the boundaries that the researcher determines in the study (Beck, 2014). Delimitations represent the aspects of the study that determines the boundary or limits the scope (Beck, 2014; Marshall & Rossman, 2016). Marshall and Rossman (2016) recommended the use of delimitations to identify the scope of the study. For purposes of this study, there were three delimitations. First, restricting the participants to only accounting and finance leaders in director level positions in one organization was a delimitation. The second delimitation restricted the population of the study to the greater Atlanta, Georgia area, and the third limited the sample size to six participants.

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Significance of the Study

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Corporate accounting and finance leaders can use the results of this study to encourage workplace flexibility. There is increased concern in the United States and other developing economies over deteriorating work-life balance (Bloom, Liang, Roberts, & Ying, 2013). Organizations can benefit from flexible work schedules that promote work-life balance (Kröll & Nüesch, 2017). Recommendations from the results of this research may support organizational leaders in developing workplace flexibility policies that could assist in the recruitment, development, and retention of an engaged workforce that organizations need to achieve their business objectives. The workplace flexibility strategies identified from this research may provide an opportunity for other leaders to

implement similar strategies, which may improve the corporate culture for improved positive social change.

Contribution to Business Practice

Factors associated with inadequate workplace flexibility policies could result to an increase in employee turnover. Better work-life balance has the potential to increase the morale and well-being of employees (Fiksenbaum, 2014; Su, Li, & Curry, 2016). The use of alternative work schedules and family-friendly programs can help to reduce employee turnover (Kröll & Nüesch, 2017). Workers perform better in organizations that encourage life-work balance (Bloom et al., 2013). Corporate accounting and finance leaders and policymakers can apply the findings and recommendations from this research to improve workplace flexibility. Organizational leaders can use workplace flexibility to reduce employee turnover to achieve competitive advantage and reduce the costs associated with recruitment and retention (Kotey, 2017; Zhang et al., 2015). The findings from this research may also provide leaders with strategies on how to craft workplace flexibility policies that could be helpful in reducing employee turnover, saving the organization the cost of replacing employees.

Implications for Social Change

Companies that incorporate workplace flexibility may promote employee work-life balance. Implementing flexible benefits can reduce the conflict that employees experience in balancing their work and family (Cicei, 2015). Work-life balance exists when employees assume professional responsibilities and family obligations without either negatively affecting the other (Timms et al., 2014). Workplace flexibility and

work-life benefit programs could be advantageous for the employer and employee

(Bloom et al., 2013; Stout et al., 2013).

The conclusion from this study might contribute to positive social change by providing strategies for implementing workplace flexibility, which permits employees a higher level of control over the time and place they work. The local Atlanta, Georgia community could benefit by providing a better quality of life for children with employed parents as well as workers who act as primary caregivers for their family members. The outcomes of this study may also contribute to positive social change by offering a richer comprehension of corporate accounting and finance leaders' strategies to increase workplace flexibility to promote a healthy balance between an employee's work and other life obligations. The recommendations from this study may encourage workplace flexibility and promote a healthier balance between an employee's job and other responsibilities by establishing an organizational culture that reflects those values.

A Review of the Professional and Academic Literature

Workplace flexibility and the effect of the availability of flexibility is a popular topic in business research. According to Kossek and Thompson (2016), the demographics of the workforce, combined with the changing nature of work, means that organizational effectiveness depends on the implementation of workplace flexibility practices. The purpose of this qualitative single case study was to explore the strategies that corporate accounting and finance leaders implement to promote workplace flexibility for increasing accountants' retention. Effective implementation of workplace flexibility could increase employees' control over their work schedules and help to reduce job strain and

resignations. In this review of professional and academic literature, my focus was on the conceptual framework guiding the study, competing theories, three types of workplace flexibility, employee and organizational outcomes, and barriers to workplace flexibility.

Fry, Scammell, and Barker (2017) stressed that the literature review is an essential part of the research. Researchers use the literature review to examine information on the current expanse of knowledge on the topic explored. I used the Walden University Library to find peer-reviewed journals and seminal sources published after 2013 from the following database: ProQuest, EBSCOhost, SAGE Premier, Business Source Complete, PsycARTICLES, SAGE Research Methods Online, Emerald Insight, Springer ebooks, ABI/Inform Complete, Google Scholar, and publications by professional organizations including the Society for Human Resources Management (SHRM) and the American Institute of Certified Public Accountants (AICPA). The keywords for my search included *workplace flexibility, flexible work arrangements, control of work schedule, flexplace, flextime, employee productivity, intent to leave, employee turnover, job satisfaction, and job autonomy, spillover theory, demand control support, motivator-hygiene theory, conservation of resources theory,* and *scarcity hypothesis.* This literature review contains 103 scholarly journals, books, and business periodicals between 1979 and 2018, 95% of which are peer-reviewed. Ninety two of the 103 publications (89%) have a publication date between 2013 and 2018.

The Demand Control Support Conceptual Framework

I used the DCS model by Karasek (1979) to support this study. Karasek stated that high demand from an employee's job combined with low autonomy results in high

job-related stain and low demand from an employee's job combined with high level of autonomy results in low job strain. Employees in high strain jobs are more likely to experience adverse outcomes than those in low strain jobs (Bal Taştan, 2016; Vanishree, 2014). Karasek proposed that workplace inflexibility with limited freedom to determine schedules or make decisions results in job strain. The conceptual framework of this study included Karasek's strain hypothesis, using the demand an employee experience from his or her job and the autonomy to determine his or her schedule as predictors of job strain.

According to Karasek's (1979) strain hypothesis, job demands (an individual's feelings about the work that he or she performs) and job control (the autonomy that an employee can exercise) determines an employee's strain level. The extended version of the DCS model by Johnson and Hall (1988) includes the effect of support such as support from colleagues and supervisors. Johnson and Hall suggested that social support could also reduce the perception of job strain. Karasek used the job stain model to illustrate that work overload increases job strain. Work overload is the employee's perception of having too much work with limited or inadequate resources, such as time to meet work demand (Ali & Farooqi, 2014). Work overload could result in perceived job strain. Bal Taştan (2014a, 2014b), and Vanishree (2014) found that work overload increases strain on employees and has an adverse effect on job satisfaction. Karimi, Omar, Alipour, and Karimi (2014) demonstrated that work-related strain increases employee turnover intention, adversely affecting employee's overall well-being. Job strain decreases organizational commitment (Malik et al., 2013). Therefore, reducing perceived workload could help to reduce employee job strain.

Organizational support could reduce the consequences of job strain. Perceived organizational support reduces job strain (Rineer, Truxillo, Bodner, Hammer, & Kraner, 2017). Shrestha and Mishra (2015) found a negative association between perceived organizational support and the job strain that employees experience at work. Karatepe (2013) found that employees feel valued and perceive organizational concern about their well-being when they receive sufficient support. Consequently, employees who perceive support from their employer may experience less strain at work.

By having control over their job, an employee could reduce the level of strain that they experience. Bal Taştan (2016) reported that employees who have high control over their job experienced a lower level of strain. Bal Taştan (2016) also reported that organizational support resulted in a lower level of strain, and the perception of having too much work had a positive effect on job strain. Bal Taştan (2016) supported Karasek's (1979) strain hypothesis, concluding that perceived work overload would result in an employees' perception of job strain, while social support and job control would reduce perceived job strain. Employees who receive support from their organizations and exercise autonomy are likely to experience a decreased level of strain (Vanishree, 2014). Workplace inflexibility with limited autonomy to determine schedules or make decisions may result in job strain.

An employee's working time autonomy involves the ability to determine his or her start and finish time, decide the number of hours to work each work day or work week, and occasionally decide where to work. Increased responsibility between an individual's professional work and private life means it is critical for organizations to

implement flexibility policies that allow employees greater control over their work schedule (Kossek et al., 2015). Offering employees some flexibility that assists them in exercising autonomy of where they work and how long they perform their work could help them ease the integration of their professional and family commitment.

Competing Theories

I considered Bronfenbrenner's (1979) ecological systems theory when deciding on a conceptual framework. Bronfenbrenner suggested that a person is best understood in the context of his or her interaction between his or her characteristics and environment. Bronfenbrenner described the environment as four structures composed of the microsystem, the mesosystem, the exosystem, and the macrosystem. Bronfenbrenner identified the home, the workplace, and the community as the most critical microsystems. The overlap across the home, the workplace, and the community, because of an employee's involvement in each domain, is the mesosystems (Bronfenbrenner, 1979; Voydanoff, 2001). According to Bronfenbrenner, an employee is inclined to achieve increased growth and performance from the environmental resources that he or she receives from the home, workplace, and community. Hill et al., (2008) described workplace flexibility as a characteristic of the environment that enables mutual exchanges between a worker and his or her environment, resulting in beneficial outcomes for the worker, the families, and the organization. Facilitating flexibility in the workplace provides employees support in integrating their personal, professional, and community responsibilities.

I also considered Hobfoll's (1989) conservation of resources theory as a conceptual framework for this study. According to Hobfoll's theory, individuals attempt to obtain and manage resources that, if lost, leads to stress. An employee's drive to accomplish personal and professional demands involves the protection, replenishment, and investment in resources, and the loss of such resources without replenishment can cause the employee to experience stress and burnout, which may result in adverse outcomes (Hobfoll, 1989). Similar to Bronfenbrenner's (1979) ecological systems theory, Hobfoll identified the types of resources such as time and support, as environmental properties that can be acted upon. Resources in the form of work time flexibility and organizational support could help employees manage work-related stress.

I also considered Pleck's (1977) spillover theory as the conceptual framework for this study. Pleck suggested that the structure, values, and experiences at work can either facilitate or challenge a worker's ability to accomplish his or her responsibilities at home. According to Pleck, a negative spillover will result if work and family interactions are rigidly structured. Conversely, workplace flexibility, which permits employees to integrate their work and family commitments, leads to positive spillover. Adisa, Osabutey, and Gbadamosi (2016) used the spillover conceptual framework and found that the absence of work-family policies contributed to employee's work-family conflict. Pleck illustrated that the ability of an employee to integrate his or her personal and professional responsibilities results in positive spillover.

I used the DCS conceptual framework by Karasek (1979) because of its suitability for this study. Although the above competing theories included the importance of

workplace flexibility, in the DCS conceptual framework, Bal Taştan (2016) demonstrated that an employee's autonomy over his or her job could mitigate the strain that employees experience and help them manage work-family conflict. Workplace flexibility that offers a degree of freedom and autonomy plays a role in the DCS model, and workplace flexibility allows an employee autonomy over his or her work, which can reduce job strain.

Types of Flexibility

Numerous types of workplace flexibility encompass a variety of arrangements. The most popular flexibility programs that organizations offer are flextime, flexplace, and compressed work weeks (Wells-Lepley et al., 2015). Flexible work arrangements provide a level of independence that allows employees some autonomy over their work schedule.

Flextime. Employees use flextime to create their work schedule, often around their personal responsibilities. Flextime allows employees to work a period of time each work day or work week by adjusting their start and finish time around a core working time (Munsch, 2016; Thompson, Payne, & Taylor, 2015). Employees using flextime redistribute their tasks around organizational or departmental requirement (Veeramani & Gayathri, 2013), allowing employees to accommodate work and personal demands. Although this type of flexibility may not be suitable for all sectors or industries such as manufacturing, the use of flextime increases work-life balance, job commitment, and employee loyalty (Thompson et al., 2015; Wells-Lepley et al., 2015). The use of flextime allows employees to break up their work day or work week to attend to personal matters

or alleviate concerns with traffic by commuting outside of rush hours, hence improving

work-life balance. By creating their own schedules, employees can balance the demand

of work with other personal commitments that may cause conflict with their job.

Flexplace. Flexplace offers employees the ability to work remotely away from

their central work location. Flexplace allows employees to work remotely frequently, for

1 day a week, or on an as-needed basis. The use of flexplace also permits employees the

opportunity to incorporate their work and nonwork tasks into their work days (Kossek &

Lautsch, 2017). Telework that enables employees to work from home is a form of

flexplace (Munsch, Ridgeway, & Williams, 2014; Thompson et al., 2015). Flexplace

includes employees working from an organizations' corporate or satellite office nearest to

their residence, a customer or client's office, a café or neighborhood work center, or

while traveling (Coenen & Kok, 2014). Employees who engaged in the use of flexplace

in the form of telecommuting reported increased levels of job satisfaction (Gajendran,

Harrison, & Delaney-Klinger, 2015). Haar, Russo, Suñe, and Ollier-Malaterre (2014) and

Greer and Payne (2014) confirmed that employees who have access to telecommuting

experienced less work-life conflict. Flexibility in the location that an employee performs

their work is beneficial for the employer through improved work outcomes and added

spatial freedom (Hazak, Männasoo, & Virkebau, 2017). Employees who have access to

teleworking are happier than those who do not (Hazak et al., 2017). Workers are happier,

more alert, and enthusiastic on the days that they work remotely (Anderson, Kaplan, &

Vega, 2015; Hazak et al., 2017). The use of flexplace benefits both the employee and

employer. Employees who can choose their work location experience increased well-being.

For employees who work from home, boundary control can become an issue. The increased use of computers and electronic telecommunication devices outside of core working hours may increase work-life conflict (Wright et al., 2014). Wright et al. (2014) revealed that hours of an employee's use of electronic telecommunication devices outside of regular working hours contributed to their perceptions of conflict in their personal and professional life. Demerouti, Derks, ten Brummelhuis, and Bakker (2014) suggested that allowing employees the autonomy to decide when and where to work as well as what type of communication device to use may increase work-family conflict. The blur in the boundary between work and nonwork responsibilities may increase the perception of work-family conflict. Nevertheless, employees with longer commutes find this type of flexibility useful as it reduces their commute time, resulting in savings in travel cost (Blount, 2015; Kossek & Thompson, 2016). Although supporters of flexplace cited the savings that some organizations realize such as reduced operating cost in the form of lower real estate expenses (Goodman, 2013), or savings in cost related to office equipment as demonstrated by (Sarbu, 2014), organizations face various flexibility-related challenges. Organizational leaders face challenges from implementing and managing flexible work policies, and some leaders find supervising and communicating in a flexible working environment difficult.

One of the challenges organizational leaders may face with flexplace is the ability to manage team performance and measure efficiency by deliverables or employee

productivity instead of the number of hours they are present at work. The popularity of workplace flexibility signifies a change in how work is done, where it is done, and how employers evaluate employees (Blount, 2015), creating challenges for organizations, especially in relation to the management of employees (Biermeier-Hanson, Liu, & Dickson, 2015). Managers have limited understanding of how to manage employees with flexible schedules (Kocakülâh, Bryan, & Lynch, 2018). A workplace flexibility policy may provide managers with organizational guidelines and ensure that employees adhere to departmental procedures.

Although not a reliable measure of productivity, managers can observe the number of hours that employees work on site, but it is difficult for managers to gauge the productivity of employees who work from a remote location (Munsch, 2016). As organizations struggle to deal with the leadership challenges they face managing workplace flexibility, Blount (2015) stressed that research into the management competencies essential for workplace flexibility remains inadequate. Blount concluded that the success of managing employees would depend on the willingness of managers to invest effort into learning how to adapt to flexibility in the workplace, as well as embracing the continuous changes in technology while remaining open to the dynamic nature of workplace flexibility. Effective management of workplace flexibility would depend on a manager's willingness to appraise each employee on his or her productivity and the quality of their deliverables rather than on the amount of time spent working.

Compressed work week. The compressed work week is the workplace flexibility practice that permits employees to work their agreed, contracted, or mandatory number of

hours over a shorter period, such as working 4 days each week at 10 hours a day to accomplish the required 40 hours of a traditional full-time job (Wells-Lepley et al., 2015). Employees compress their work week working fewer days and more extended hours each day (Munsch et al., 2014). Kossek and Thompson (2016) explained that a compressed work week could allow employees to attend to nonwork demands, such as doctor appointments that they may otherwise not be able to attend to on weekdays. Also, a compressed work week provides the opportunity for employees to reduce their number of commuting days (Munsch et al., 2014). Organizations may benefit from the use of compressed work week through savings of operating costs if employees maintain productivity and work fewer days.

Employee and Organizational Outcomes

Workplace flexibility could benefit both the employer and employees. According to Stout et al. (2013) and Fiksenbaum (2014), flexibility in the workplace can benefit the organization by promoting employees' well-being and enhancing performance and productivity. Workplace flexibility also benefits employees by offering the employee more control of his or her work schedule, which could reduce work-to-family conflict. Exploring strategies leaders use to increase flexibility in the workplace could help organizations implement and manage policies that support workplace flexibility, supporting the need for this study.

The practice of flexibility in the workplace has increased. Matos and Galinsky (2014) reported that organizations offering workplace flexibility increased from 68% in 1998 to 81% in 2014. Matos and Galinsky also revealed that 81% of U.S. employers

allowed some of their employees to alter their start and finish time. Furthermore, 67% of

employers allowed their employees to work remotely occasionally (Matos & Galinsky,

2014). As flexibility in the workplace becomes increasingly popular, an efficient

implementation of workplace flexibility policy may result in supporting employees'

work-life need while accomplishing organizational goals (Kossek & Thompson, 2016).

Therefore, the increased use of flexibility in the workplace can lead to a positive

employee and organizational outcomes.

      Organizations can enjoy favorable outcomes from implementing workplace

flexibility. Several scholars argued that by implementing workplace flexibility,

organizations may benefit from improved employee retention (Idris, 2014; Kossivi et al.,

2016; Kotey, 2017), increased employee job satisfaction, and organizational commitment

(Kang, 2013; Kröll & Nüesch, 2017), and increased productivity (Fiksenbaum, 2014).

Potential job applicants, especially the Millennial workforce who desire more

flexibility in the workplace, may view organizations that provide workplace flexibility

favorably (DeVaney, 2015; Thompson et al., 2015). As most employees experience

conflict with integrating work and their family commitment, implementing workplace

flexibility may help employees achieve balance and increase organizational outcomes.

      Other researchers in the study of workplace flexibility focused on the effect of the

use of workplace flexibility on organizational as well as employee outcomes. Several

researchers debated the relationship between workplace flexibility and employee

productivity (Berkery, Morley, Tiernan, Purtill, & Parry, 2017; Kar & Misra, 2013;

Kossek et al., 2015); workplace flexibility, employee engagement, and job satisfaction

(Bal & De Lange, 2015; Kröll & Nüesch, 2017); workplace flexibility and employee retention (Christeen, 2015; Idris, 2014; Yamaguchi, Inoue, Harada, & Oike, 2016); workplace flexibility and work-life balance (Deery & Jago, 2015; Harden, Boakye, & Ryan, 2016); and workplace flexibility and work-family conflict (Bray et al., 2017; Cicei, 2015; Fiksenbaum, 2014). Conclusions from these studies on the effects of the availability of workplace flexibility on both employees and organizations resulted in mixed findings.

No consensus exists in the literature on the effect of workplace flexibility. Although workplace flexibility is more popular in developing economies, uncertainty remains on how they affect employee work-life balance and if employees benefit from them (Erden Bayazit, & Bayazit, 2017). Yet, the research surrounding workplace flexibility is mostly one-sided, taking the perspective of the employee or employer, while often overlooking the overall implications of implementing flexibility initiatives (Kossek & Thompson, 2016).

Research on the effects of workplace flexibility on employee's work-life balance and organizational outcomes is unclear (Galea, Houkes, & De Rijk, 2014). Although proponents of workplace flexibility demonstrated a significant positive relationship between workplace flexibility and organizational as well as employee outcomes, including employee retention, increased productivity, job satisfaction, organizational commitment, and work-life balance (Chung, 2017; Chung & Tijdens, 2013), some researchers such as (Allen, Johnson, Kiburz, & Shockley, 2013; Bray et al., 2017; Friedman & Westring, 2015) found conflicting evidence regarding the benefits and

effectiveness of workplace flexibility. Chou and Cheung (2013) argued that the effectiveness of flexibility policies are mostly unknown. Allen et al. (2013) attempted to clarify the correlation between workplace flexibility and work-family conflict and concluded that the correlation between workplace flexibility and work-family conflict is smaller than the other researchers assumed. Bae and Goodman (2014) found that although workplace flexibility policies increased productivity, the availability of workplace flexibility policies did not decrease employee turnover rates. Bae and Goodman also reported that an increased proportion of female workers related to higher employee turnover. The lack of effect on employee turnover rates is uncertain, supporting the need for further study.

The benefits and effectiveness of workplace flexibility remain unclear. Some researchers (Idris, 2014; Kossivi et al., 2016; Kröll & Nüesch, 2017; Wells-Lepley et al., 2015) discussed the positive outcomes of workplace flexibility and other work-life policies, Allen et al. (2013), Bray et al. (2017), and Friedman and Westring (2015), claimed that conflicting evidence exists regarding their effectiveness. Friedman and Westring proposed that organizations complement work-life policies with other initiatives to empower their employees to manage their professional and personal responsibilities. Wright et al. (2014) also concluded that although work-life conflict predicted employee burnout and employee job satisfaction, it did not predict employee turnover intentions or perceived life stress. Caillier (2016) indicated that employee satisfaction with workplace flexibility programs had an adverse effect on employee turnover; however, alternative work schedules, such as teleworking, had no effect on

employee turnover. Harden et al. (2016) claimed no significant relationship between work design and turnover intention. Mulvaney (2014) recommended further research to determine the outcomes of workplace flexibility programs. As workplace flexibility becomes increasingly popular as a means for workers to balance their professional and personal commitments, it is essential to encourage further studies to provide a greater understanding for scholars and practitioners.

The accounting profession is notorious for a culture of working long and unscheduled hours which contributes to increased stress and work-family role conflict (Buchheit, Dalton, Harp, & Hollingsworth, 2016). Accounting professionals perform critical financial tasks which contribute to organizational success (Seyrek & Turan, 2017). Some of the functions accountants perform include analyzing and interpreting financial data, preparing budgets and forecast to help management with their strategic decision making, as well as audit, tax, and other regulatory functions. Bearing in mind the fundamental role accounting professionals play in contributing to an organization's success, leaders must strive to attract and retain accounting professionals by implementing policies which may help to reduce stress and employee turnover. Exploring the benefits of workplace flexibility may help organizational leaders with implementation strategies, thus benefiting professionals engaged in the field. Workplace flexibility could serve to manage stress and role conflict among accounting professionals who perform critical financial tasks that contribute to organization's overall success.

Outcomes for employees and organizations vary by flexibility type. Berkery et al. (2017) presented a significant association between the types of workplace flexibility and

employee turnover, absenteeism, and productivity. Kossek and Lautsch (2017) observed a challenge in predicting if a particular type of flexibility will result in a specific outcome. Galea et al. (2014) indicated that although the various types of workplace flexibility create positive outcomes for the employer and employees, success depends on how organizations apply and implement the flexibility policies. Galea et al. also indicated that respondents with higher family responsibility perceived workplace flexibility not as a benefit, but a necessity.

Other concerns relating to workplace flexibility practices, such as flexplace or telecommuting, are the lack of team culture and collaboration. Isolation and apprehensions over knowledge sharing may negatively affect employees who work remotely. According to Blount (2015), social isolation and the lack of opportunities for collaboration are some of the limitations of workplace flexibility. Blount suggested that effective communication strategies and the use of remote work centers and off-site offices may offer collaboration opportunities and help mitigate some of the limitations of flexplace. Organizations should consider their employee profile in deciding which type of flexibility option would benefit the employee and the organization.

Employee retention. Employee retention is critical to maintaining a competitive advantage, and organizations must periodically review and enhance strategies to retain employees. Attracting and retaining committed and engaged employees can be a strategy for competitive advantage (Armache, 2013). Therefore, companies are beginning to include consideration for workplace flexibility as another tool for employee retention. According to Armache (2013), regardless of the type, size, structure, or the industry,

organizations depend on the commitment, skills, and knowledge of its employees as a driving factor for success. As organizations implement policies and practices such as flextime and telework to improve recruitment and retention, as well as enhance employee productivity and morale to reduce employee work-life issues, flexible work arrangement practices can help employees manage work and personal roles, which may lead to job satisfaction and boost firm performance or productivity. Results from this study may provide organizational leaders with methods to implement and manage workplace flexibility policies.

Organizational leaders should not rely on benefits and compensation alone to improve employee engagement and reduce turnover. Arguing that satisfaction with pay grade is not a reliable predictor of employee turnover, Bryant and Allen (2013) presented solutions other than benefits and compensation that organizations can use to keep employees engaged to reduce turnover. Although compensation influences an employee's turnover intention, financial compensation is an unsuitable strategy to encourage employee retention (Abii, Ogula, & Rose, 2013; Idris, 2014). Idris (2014) suggested that flexible work arrangement can increase employee engagement and reduce employee turnover. Additionally, Baum and Kabst (2013) revealed that although employees regard their salary as an obligation from their employers, they ranked other benefits such as workplace flexibility over salary. Baum and Kabst concluded that organizations might experience adverse consequences such as increased employee turnover when highlighting higher salaries over other benefits such as workplace flexibility. Wells-Lepley et al. (2015) reported that workplace flexibility that allows employees to decide where and

when they work improves employee retention by 66%. According to Wells-Lepley et al., workplace flexibility increases employee commitment and loyalty, improves morale, and reduces employee turnover. The use of workplace flexibility helps employees manage their work and personal commitment, increasing employee retention.

It is crucial for organizations to retain their talents to remain in business and stay competitive. Employees are assets to an organization's success, and the cost incurred because of high employee turnover could negatively affect the organization's profit (Jain, 2013). Organizations should attract the best talents and retain them (Kossivi et al., 2016). Kossivi et al. (2016) found that the lack of workplace flexibility is the major reason for employee retention issues. According to Kossivi et al., organizational leaders can increase employee retention by providing workplace flexibility, giving their employees the opportunity to fulfill their family responsibilities. In agreement, Kröll and Nüesch (2017) also reported that organizations leaders could decrease employee turnover and increase job satisfaction by offering workplace flexibility. The three considered flexible work practices (i.e., flextime, sabbaticals, and flexplace) significantly increase job satisfaction. Kossivi et al. found that organizations that permit their employees to fulfill their family responsibilities would experience increased employee retention. Yamaguchi et al. (2016) reported that the lack of job autonomy and work-family conflict predicted employee's intention to leave. Increasing job autonomy by offering employees the opportunity to determine their schedule could help them manage conflicts between their personal and professional lives which may result in lower employee turnover.

The U.S. Bureau of Labor Statistics (2016), reported that the average time an individual stayed in a job is 4.2 years, representing a decrease from 4.6 years in 2014. As employment pool continues to decline, companies must implement strategies to retain employees and attract new talents (Frankel, 2016). Organizations must recognize that employee retention is essential to sustain competitive advantage and remain profitable. Organizational leaders may consider implementing other employee retention strategies, including workplace flexibility.

Recruitment and replacements cost could negatively affect profitability by increasing an organization's departmental budget. The additional cost relating to employee replacement does not stop at the interviewing, administrative, and screening stages (Jain, 2013). Loss of productivity associated with the interim period before the hiring of a new employee; the loss of productivity from training by coworkers and supervisors; and the potential cost of communications of skills, procedures, and proprietary trade secrets to competitors could significantly affect an organization's profitability. An organization's success often depends on its human capital and retaining qualified and talented employees (Benito-Osorio, Muñoz-Aguado, & Villar, 2014; Jain, 2013). Organizations can use workplace flexibility to reduce employee turnover to achieve competitive advantage (Kotey, 2017; Zhang et al., 2015). Exploring workplace flexibility strategies associated with employee retention may help organizational leaders attract and retain committed and engaged employees.

Workplace flexibility is an essential part of diversity implementation. Organizational leaders can use flexibility in the workplace to promote other initiatives

such as diversity (Sweet, Pitt-Catsouphes, Besen, & Golden, 2014). According to Bal and De Lange (2015), workplace flexibility may enhance younger workers' engagement and improve job performance. Bal and De Lange (2015) also found that flexibility enhanced job performance for older workers. According to Michielsens, Bingham, and Clarke (2013), women remain underrepresented at senior level positions because of retention issues driven by the culture of long and unscheduled hours. Women avoid positions that require constant availability to manage work-life conflict (Grönlund & Öun, 2017). Grönlund and Öun reported that even with comparable work demands, women did not have the same autonomy or control over their schedules as men. According to Wright, Crettenden, and Skinner (2015), more than 33% of fathers with disabled children experienced slower career progression and less employment opportunity because of caregiving. Wright et al. reported that nearly 50% of the fathers surveyed stated that they were not able to contribute to their child's care because of the lack of workplace flexibility, lack of employee resources, and lack of support from their employer. The availability of flexible work schedules could help organizations to attract more diverse talent.

Organizational commitment and Job satisfaction. Organizational leaders can use workplace flexibility to increase organizational commitment and employee job satisfaction. Workplace flexibility policies contribute to positive effects on employee attitudes. Kröll and Nüesch (2017) noted that flexible work practices improved work attitudes and job satisfaction. Kang (2013) demonstrated positive relationships between family-friendly policies, such as workplace flexibility and job satisfaction. Kang provided

backing on how the availability of workplace flexibility policies could enhance organizational commitment as well as job satisfaction. Consequently, future researchers should concentrate on providing practitioners with more information on the types of flexibility as well as their organizational implications, supporting the need for this study.

Organizational outcomes often depend on the type of flexibility they offer. Thompson et al. (2015) revealed that flextime significantly affects employees' attraction to an organization. Wells-Lepley et al. (2015) reported that flextime is one of the most popular types of workplace flexibility resulting in higher job satisfaction and lower turnover. Organizations that offer flextime may attract more qualified and motivated employees (Idris, 2014). Workplace flexibility such as flextime that allows employees control over their work schedule could help organizations maintain higher levels of employee commitment through improved work attitudes and increased job satisfaction.

Stress, productivity, and quality of work. Workplace flexibility and control of work schedule could help employees manage stress, increase productivity, and quality of work. Lowering employees' stress levels increase productivity and quality of work. Shaheen, Batool, Sajid, and Nabi (2013) demonstrated that employees with less stress are more productive. A lack of flexibility can contribute to stress and problems in an employee's working life, which can affect his or her behavior, thoughts, activity, interpersonal relationships, communication, and productivity (Kim, Kim, & Kim, 2017). Stress and a lack of flexibility in the workplace affect work-to-family role conflict (Brown & Pitt-Catsouphes, 2016). Resources such as flexibility in the workplace could support employees who act as caregivers by allowing autonomy in their schedule so that

they can manage interrole conflict and stress (Brown and Pitt-Catsouphes, 2016). An employee who receives adequate support from his or her employer may experience less work-related stress. The results of this study may provide organizational leaders with the strategies they need to implement workplace flexibility policies that could help employees manage stress and create a balance between their personal and professional responsibilities.

Stress can adversely affect employees personal and professional life. Negative spillover between personal and professional commitment affects employee morale and productivity (Garg, 2015; Kim et al., 2017). Wells-Lepley et al. (2015) suggested that workplace flexibility practices support employees in managing their professional and personal roles, resulting in increased performance, job satisfaction, and employee productivity. In contrast, Bray et al. (2017) concluded that little evidence supported that an intervention targeting work-family conflict affected employee performance. Despite the contrasting views, Kossek and Thompson (2016) argued that because flexibility in the workplace allows employees to manage both personal and professional demands, organizations are in a position to recruit employees who value flexibility practices to allow them the ability to manage work-related stress while retaining valuable employees who experience life changes. Flexible work arrangements could lead to reduced stress and decreased work-family role conflict, which could lead to increased productivity and better quality of work.

Work-family conflict, improved well-being, and work-life balance. Workplace flexibility can benefit employees. Positive outcomes associated with workplace flexibility

include less conflict, better work-life balance, improvements in an employee's overall well-being (Deery & Jago, 2015; Su et al., 2016; Wheatley, 2017). Cicei (2015) argued that by introducing workplace flexibility, an organization could reduce negative interference between work and family. Cicei claimed that the use of flexible benefits could help employees alleviate strain and time conflicts. According to Erden Bayazit and Bayazit (2017), perceived family-supportive cultures predicted work-life conflict. Employees who experienced role conflicts were less satisfied with their jobs, which resulted in intentions to leave (Sturman & Walsh, 2014). Consequently, access to workplace flexibility will reduce the negative spillover from work-family conflict that employees experience between work engagements and family commitment.

A lack of suitable and practicable workplace flexibility policy contributes to work-family conflict, resulting in an unhappy workforce. Employees face challenges with issues related to work-life balance from pressing deadlines and heavy workloads. Adisa et al. (2016) argued that issues that employees experience at home may influence or affect their well-being and performance at work. Workplace inflexibility can contribute to problems in employees' professional life, which can affect their performance (Garg, 2015). Most employees experience a conflict that arises from integrating and balancing work and family commitment. For employees unable to achieve the desired balance between their professional and personal lives, their only choice may be resignation (Kar & Misra, 2013). Kar and Misra (2013) emphasized that employees remain unwilling to remain in an organization with a culture not supportive of family-friendly policies.

The development of work-life balance strategies, such as workplace flexibility, will provide a healthier lifestyle for employees and positively affect family and social relationships (Deery & Jago, 2015). Flexibility in the workplace, such as flextime and flexplace, may reduce perceived work-life conflict and positively affect employee well-being (Blount, 2015). Having work-family benefits including flexibility and schedule autonomy can promote a positive work-family culture (Fiksenbaum, 2014). Workplace flexibility would allow parents and caregivers the opportunity to participate in activities that occur during regular office work hours, such as school activities, volunteering, attending community events, and doctor's appointment with elderly parents or other family members.

Conflict between an employee's personal and professional responsibilities can be a source of stress. Some organizations offer formal programs that help their employees manage stress and balance work and familiar roles and expectations (Fiksenbaum, 2014). Examples of such programs include telecommuting, flextime, compressed work week, and on-site childcare (Allen et al., 2013; Kröll & Nüesch, 2017). Fiksenbaum discussed how an environment that promotes workplace flexibility would contribute to the organization's success in achieving its objectives. As many organizations face global competition, there is increasing pressures on employees to work long hours, causing work-family conflict (Bhandari & Kakkar, 2016). Working longer hours may lead to stress, burnout, and increased work-family conflict. Work-family programs would benefit the organization by promoting employees' well-being, performance, and productivity.

Gaps remain in the literature regarding the positive results of workplace flexibility and the challenges that organizations face in translating results from research to practice. Kossek and Thompson (2016) argued that workplace flexibility have both positives and negative consequences. According to Kossek and Thompson, researchers assume that the implementation of work-life flexibility is advantageous to employees, ignoring the concept that organizations may support flexibility in the workplace as an employee management tool to match the demand for labor with employer interests rather than for work-life reasons. Employees must be able to exercise some control over their tasks or schedule to realize the benefits of workplace flexibility (Christeen, 2015; Wheatley, 2017). Effective flexibility policies must satisfy the organization's productivity demands as well as employees' work-life need.

Although flexibility may help employees better manage role conflict, the existence of workplace flexibility does not guarantee a positive outcome for employees. According to Kossek and Thompson (2016), although it is necessary for an employee to have access and the choice to use workplace flexibility, the availability of flexibility does not guarantee positive results for the employee. Kossek and Thompson argued that employees may not experience work-life balance or well-being when employers force the amount of work or schedule on employees. Ogbonnaya, Daniels, Connolly, and van Veldhoven (2017) suggested that policies that organizations use to increase performance may not result in positive employee outcomes. Employees can achieve positive outcomes such as job satisfaction when they have control over their task or work schedule (Hwang & Ramadoss, 2017). Therefore, flexibility may help employees better manage role

conflict when employees have full control to restructure the amount of work and time they work to achieve positive outcomes. Which is the focus of this study.

While most business practitioners agree that implementing workplace flexibility and allowing employees to alternate between their professional and personal responsibilities may help them manage conflict and improve work-life balance, increase employee morale and spur the drive and employee commitment crucial for organizational success, work boundary and interrole conflict could be an issue. Buonocore and Russo (2013) suggested that workplace flexibility may increase interrole conflict. Employees may not realize the benefit of flexibility because they may experience other work-related pressures, such as the inability to separate work periods from nonwork related periods (Wright et al., 2014). Although the use of technology such as virtual private network (VPN), Skype, mobile email devices, and other collaborations and communication technology facilitates workplace flexibility that could aid employee autonomy, the use of these technologies may also diminish autonomy by increasing expectations of an employee's availability (Mazmanian, Orlikowski, & Yates, 2013). The availability of workplace flexibility could affect work boundary and create work-life conflict.

Though workplace flexibility could be a means to improve work-life balance, the effect of electronic devices on employee work-life boundaries is a concern (Gerdenitsch, Kubicek, & Korunka, 2015). The availability of flexibility in the workplace can increase the ranges of time and the number of locations that employees can attend to their work and nonwork demands (Kossek & Thompson, 2016). However, increasing the ranges of time and the number of locations that employees can attend to their work may increase

interrole conflict (Blount, 2015; Demerouti et al., 2014). Although mobile email devices

offer employees flexibility and control over their schedule; yet, the use of the devices

outside of their regular hours could contribute to their perceptions of interrole conflict

(Wright et al., 2014). Such use of technologies reduces an employee's ability to

disconnect from work (Mazmanian et al., 2013). According to Mazmanian et al. (2013),

the use of mobile devices for work outside of their regular hours reduces autonomy.

Blount (2015) stated that managers in charge of globally distributed employees

experience the additional problem of round-the-clock working across several time zones,

dealing with requests that keep them working past their standard hours of work. Dumas

and Sanchez-Burks (2015) suggested that separating employees' professional and private

domains could help manage interrole conflict. It is crucial that employees separate work

periods from non-work-related periods to realize the positive outcomes of workplace

flexibility because continual connectivity could lead to work-life conflict. Effective

implementation of workplace flexibility policies may offer employees better control of

their schedule and help to them manage role responsibilities.

Control over work schedule. Some organizations provide formal programs that

offer their employees control over work schedules, which helps in balancing work and

family roles. Fiksenbaum (2014) discussed how a supportive work environment

contributes to the organization's success. Fiksenbaum stressed that the lack of autonomy

over schedule and interrole conflict contributes to general dissatisfaction in life and work

engagements. Younger generations prefer more discretion and may even expect flexible

work arrangements (Thompson et al., 2015). Hwang and Ramadoss (2017) showed that

high levels of job control increased job satisfaction. Control over work schedule is necessary because most families comprise of two working parents.

Dual-career couples experience conflicts in their professional and personal life. These conflicts include stress, interrole conflict, excess work (Garg, 2015). Fiksenbaum (2014) claimed that the conflict that individuals experience contributes to general dissatisfaction in their life and work engagements. Mahanta (2015) confirmed that there is a correlation between the availability of workplace flexibility and employee well-being. Mahanta reported that absenteeism increased significantly and productivity decreased when employees experience conflict between their professional and personal roles due to a lack of schedule control. Consequently, control over work schedules helps employees reorganize their work day to accommodate personal life commitments, which may help to reduce conflict.

Autonomy and control of work schedule could increase job satisfaction. Christeen (2015) stressed that autonomy is a central component in job satisfaction that reduces intent to leave. De Spiegelaere, Van Gyes, and Van Hootegem (2016) disclosed that autonomy results in increased employee engagement and innovative work behavior. According to De Spiegelaere et al., autonomy in work schedules, workplace, and worktime promotes employee engagement and other positive employee outcomes, such as innovative employee behavior. Wheatley (2017) stated that autonomy increased job satisfaction, and informal schedule control positively affects job satisfaction. Employees who can exercise control over their schedule experience less work-family conflict (Allen, 2017; Allen et al., 2013). Job autonomy promotes employee engagement and innovative

employee behavior (De Spiegelaere et al., 2016). Therefore, the availability of workplace flexibility could result in employee job satisfaction

Autonomy levels differ among employees. Managers reported the highest level of autonomy (Wheatley, 2017). According to Wheatley (2017), women and individuals occupying less skilled occupations reported less autonomy. Higher levels of autonomy resulted in an increased level of employee well-being and job satisfaction (De Spiegelaere et al., 2016; Wheatley, 2017). Schedule control is important to employees. Higher levels of autonomy benefits employees (Christeen, 2015; Wheatley, 2017). Yet, managers are reluctant to allow employees a greater level of control (Wheatley, 2017). Managers who do not embrace workplace flexibility may not realize the positive employee outcomes associated with workplace flexibility.

Barriers to workplace flexibility

The lack of formal organization policy and limited manager support contributes to barriers to workplace flexibility. According to Sweet et al. (2014), workplace flexibility policies are limited or absent in most organizations because many managers lack the strategies to implement flexibility policies. When present, workplace flexibility sometimes only remains accessible to high ranked employees (Goñi-Legaz & Ollo-López, 2015). Noury, Gand, and Sardas (2017) demonstrated that some organizations address work-life balance issues via informal arrangements instead of implementing a proper policy. Managers' resistance is a barrier to the widespread adoption of workplace flexibility (Blount, 2015). It is vital to equip managers with the essential skills necessary for the effective implementation and management of workplace flexibility.

Lack of manager support. Manager attitudes about workplace flexibility have the potential to improve family-friendly employment practices; yet, managers have limited strategies to encourage workplace flexibility to reduce employee turnover. The slow implementation of workplace flexibility is because of the lack of support from managers (Stout et al., 2013; Sweet, Pitt-Catsouphes, & James, 2017). Sweet et al. (2017) illustrated that a manager's exposure to training and experience in supervising employees, as well as perceived career benefits, predicted positive changes in attitudes. Sweet et al. advocated for flexibility in the workplace, stressing that training can influence manager attitudes about workplace flexibility with the potential of improving family-friendly employment practices. Managers who received training were significantly more likely to embrace workplace flexibility and engage in discussions related to work scheduling with employees and were more likely to increase the actual use of workplace flexibility among workers (Sweet et al., 2017). Preparing managers by offering training is a component in the implementation of workplace flexibility policies.

The adoption of workplace flexibility often depends on managers' perception of organizational and employee outcomes. Supervisors who perceive positive organizational and employee outcomes are more willing to embrace flexibility (Wells-Lepley et al., 2015). Stout et al. (2013) noted that managers have different attitudes toward workplace flexibility depending on the employees' perceived responsibility. Kocakülâh, Bryan, and Lynch (2018) reported that managers fear that employees may abuse the use of flexibility policies. Stout et al. argued that the lack of support is because managers have inadequate strategies to promote workplace flexibility and encourage employee work-life balance.

The promotion of workplace flexibility programs may positively influence managers'

perception and individuals' responsibility level.

Ferguson, Carlson, and Kacmar (2015) concluded that support from the

organization and supervisors could help employees achieve work-life balance. According

to Hwang and Ramadoss (2017), increased levels of job control, as well as supervisor

support, increases job satisfaction. The outcomes of a request for flexibility often depend

on the manager's role (Cooper & Baird, 2015). Cooper and Baird further stressed that

managers' personal experiences in workplace flexibility and their commitment level

result in inconsistent organizational policies. Gözükara and Çolakoğlu (2015) noted that

workplace flexibility practices are more effective with managers' support and when

specified in the organization's policy. Galea et al. (2014) found that when management

support workplace flexibility and when flexibility fits the organizational culture, it leads

to positive outcomes. Cooper and Baird recommended that organizations provide

practical and accessible policies. Organizations should offer managers training on the

implementation and management of workplace flexibility.

The lack of manager's support often affects employee evaluation. Munsch (2016)

observed that employees who required workplace flexibility experienced more negative

evaluation than other employees. Munsch also added that employees who sought

flexplace experienced more negative evaluation than those who requested flextime.

Sweet et al. (2014) found that managers' age and gender influence attitudes, with women

managers expressing more interest in promoting access to workplace flexibility (Sweet et

al., 2017). Employees of both gender who sought workplace flexibility for reasons related

to childcare experienced more favorable evaluation than those employees who requested

workplace flexibility for other reasons (Munsch, 2016). Additionally, Munsch uncovered

that male employees who requested for flexplace for reasons related to childcare

experienced significant advantage over other male employees who made the same

requests for other reasons. Male employees who requested workplace flexibility for

childcare reasons experienced favorable treatment compared to female employees who

made similar requests because their peers perceived the men as more respectable, likable,

and committed. Organizational leaders must address employee's concerns regarding the

use of flexibility programs and to promote a corporate culture that discourages workplace

flexibility bias.

Flexibility stigma. Although many organizations implement policies and

practices to encourage workplace flexibility, employees are sometimes hesitant to use

these arrangements because of flexibility stigma. Some employees are apprehensive

because of the belief that the use of flexibility practices may hinder their career

progression (Munsch, 2016; Williams et al., 2013). Kossek and Lautsch (2017) found

that employees from various professional background experience flexibility outcomes

differently. Munsch et al. (2014) found that employees did not view all types of

workplace flexibility similarly. Organizations should promote the use of flexibility by

employees at all levels.

Employees at all levels should have equal access to workplace flexibility.

Kossek and Lautsch (2017) identified occupational status and flexibility experiences as a

form of job inequality, concluding that upper-level employees have access to flexplace in

some organizations but are hardly accessible to lower-level employees. Organizational culture often influences the use of workplace flexibility because of flexibility stigma and perceived adverse consequences, such as a lack of career advancement (Goñi-Legaz & Ollo-López, 2015). Employees experience different consequences depending on their situation, and individual employees experience flexibility stigma differently according to the type of flexibility.

Flexibility bias and stigma varies by individual situation. The type of workplace, the type of flexibility requested by an employee, and the gender and parental status of the employee affects how an employee experience bias and stigma (Munsch, 2016). Moreover, in most organizations, using the flexibility programs leads to penalties in wages, low-performance evaluations, and limited opportunities for promotions (Munsch, 2016; Williams et al., 2013; Goñi-Legaz & Ollo-López, 2015). For effective implementation, organizations must promote a culture that encourages the use of workplace flexibility at all levels.

Although access to workplace flexibility has increased, the use by employees has not. The use of workplace flexibility has not increased because of the stigma associated with its use. Despite the rise in flexibility programs, employee usage is low (Williams et al., 2013). Bal and De Lange (2015) stressed that an organization not only implement flexibility in the workplace but also ensure that employees take advantage of the practices. Employees may not use workplace flexibility programs because of fears of adverse repercussions (Williams et al., 2013). Williams et al. (2013) stressed that although the availability of a flexibility policy in an organization shows organizational

commitment to the welfare of their employees, flexibility stigma that is associated with

class divisions and gender stereotypes prevent some employees from using them. Munsch

et al. (2014) uncovered that increase in the use of flexibility by leadership decreased

flexibility bias. Implementing a workplace flexibility policy that encourages senior

managers to participate in flexibility could reduce the stigma and bias associated with its

use.

Organization culture could influence the level of acceptance of workplace

flexibility. Brescoll, Glass, and Sedlovskaya (2013) reported that flexibility stigma varies

by organizational status; Coltrane, Miller, DeHaan, and Stewart (2013) reported variation

by race; and Dodson (2013) showed variation by class. Williams et al. (2013) asserted

that irrespective of the reason for requesting flexibility, women have trouble in obtaining

approval when they request for compressed work week. Mothers occupying low-level

positions also experience a similar problem when they request for flextime for reasons

related to child care (Williams et al., 2013). An organizational culture that encourages the

use of workplace flexibility could increase the level of acceptance.

Low level of acceptance may affect employee compensation. Formánková and

Krízková (2015) reported less bargaining power with respect to compensation and

benefits among mothers who work part-time, irrespective of their position. Munsch

(2016) argued that although workplace flexibility could reduce workplace gender

inequality, flexibility in the workplace is ambiguous and undefined in the United States.

Idris (2014) noted that some types of workplace flexibility such as job share, flexplace,

and flex career did not receive the same level of acceptance because of socioeconomic

and organization culture. The low level of acceptance could increase the perception of inequality.

Flexibility stigma varies by types of flexibility. Munsch (2016) found that participants in their study who requested flexplace experienced more bias than participants who requested flextime. Idris recommended that leaders should consider other factors in deciding types of workplace flexibility to implement. Idris also stated that implementing flexible policies such as job share, flex place, and flex career may be challenging because of the lack of accountability and trust among management and employees. Clarification of workplace flexibility policies and establishing a culture of trust and acceptance could help promote the use of workplace flexibility. The findings from this research could help to provide organizational leaders with strategies to implement such policies.

Leaders must reexamine their organizational culture and its effect on flexible work arrangement and employee retention. According to Munsch et al. (2014), increased use of flexibility by senior leadership decreased flexibility bias, encouraging the use of workplace flexibility among midlevel professional employees and promoting a culture that does not discriminate among part-time employees or employees who use flexible work arrangements may help to reduce flexibility bias. The implementation of workplace flexibility policy is not sufficient. Organizations should also encourage its use by employees at all levels. Further research into the benefits of workplace flexibility for employees and organization would help practitioners to bridge the implementation gap and help managers to embrace the growing need for flexibility in the workplace.

Transition

Included in Section 1 of this study is the introduction, as well as the background of the problem, the conceptual framework, and definitions of key terms relating to the study. Also in Section 1, is the problem statement, the purpose of the study, and research question. Section 1 concluded with a literature review from existing research studies on the topic of workplace flexibility, retention strategies, cost of turnover, work-family conflict, flexibility stigma, and other barriers to workplace flexibility. Section 2 includes a description of the doctoral study including my role as a researcher, the participants for the study, and the method and design of the research. Section 3 includes the presentation of the results of the study and how the findings could apply to business practice by presenting organizational leaders' strategies to increase workplace flexibility for increasing accountants' retention, the implications for social change, and recommendations for future studies.

Section 2: The Project

Section 2 of this study includes a description of the doctoral study. Included in this section is the purpose of the study, my role as the researcher, the participants, the research method and research design, the population and sampling, ethical considerations relating to the study, and the data collection and analysis. Section 2 also includes approaches a researcher can take to enhance reliability and validity.

Purpose Statement

The purpose of this qualitative, single case study was to explore the strategies that corporate accounting and finance leaders implement to promote workplace flexibility for increasing accountants' retention. The targeted population consists of six corporate accounting and finance leaders in a communications, media, and automotive services company in the greater Atlanta, Georgia area, with a history of successfully implementing a workplace flexibility program to increase employee retention in their organization. Organizations can use the results of this study to improve accounting and finance leaders' understanding of the role that employee control over working hours has on reducing job strain and resignations.

Role of the Researcher

My role as a researcher was to present the participants' views in a clear, concise, and unbiased manner. The researcher should present the participant's everyday life, such as his or her responsibilities, routines, customs, norms, and values (Scott & Garner, 2014; Wincup, 2017). My role in this study was to recruit the study participants, collect the data, analyze and interpret the data, and report the findings of the study, as suggested by

Yin (2018). I conducted semistructured interviews using an interview protocol to gather information from the participants about their strategies for implementing workplace flexibility for increasing accountants' retention.

I am familiar with workplace flexibility because of my work as a consultant that involves working with accounting and finance professionals. However, I did not have a prior association with the participants, and I had no relationship with the research organization. Mason (2017) discussed how affiliation with participants or the study site could influence the results of a study. Wincup (2017) noted that researchers must understand and mitigate bias. Malone, Nicholl, and Tracey (2014) recommended that researchers identify ways to mitigate bias in the findings of their study. I mitigated bias in this study because I had no previous affiliation with the participants or the study site.

In preparation for this study, I completed the National Institutes of Health (NIH) Protecting Human Subject Research Participant training. Yin (2018) recommended that researchers should understand how to conduct an ethical study because there are ethical considerations in research that involves human participants. Marshall and Rossman (2016) and Wincup (2017) noted that researchers who involve human subjects in their study must maintain ethical standards. To maintain ethical standards, I abided by the principles and guidelines recommended in the Belmont Report (U.S. Department of Health and Human services [HHS], 1979) by treating my participants fairly, with respect, and by minimizing any potential risk or harm to the study participants. My knowledge from the NHI training and guidelines from the Belmont Report helped me to maintain high ethical standards by ensuring the well-being of the study participants.

I have preconceived ideas about the study topic because of my work in a corporate accounting and finance environment. I believe that existing workplace flexibility policies are inadequate. Therefore, I was mindful to mitigate bias. Researchers must be open-minded and be prepared to accept findings that challenge their working theory (Scott & Garner, 2014). Scholars could distort or suppress information and data they gather from a study to align with their ideas about the study topic (Yukl, 2013). Walliman (2017) recommended that researchers maintain scientific objectivity, stressing that the researchers should acknowledge and explain any possibility of bias. To mitigate bias Chan, Fung, and Chien (2013) suggested that researchers bracket their views. I bracketed my views about workplace flexibility. In bracketing, the researcher puts aside prior conceptions, biases, assumptions, beliefs, theories, or supposition that may influence or distort the study (Van Manen, 2014). Researchers use bracketing to observe the phenomenon without the influence of presumptions, previous experiences, and assumptions.

A scholar can bracket his or her thought processes or biases in a reflective journal during the study. Researchers journal the data collection process to capture their insights, interpretations, and reactions to help the analysis process (Chan, Teram, & Shaw, 2017; Walliman, 2017). A researcher should bracket his or her preconceived notions about the topic to mitigate bias and gain a fresh perspective from the participants (Yin, 2018). Consequently, I ensured that the reported results reflect the participants' viewpoints without any undue influence from my perceptions.

I used an interview protocol as a guide in the data collection procedure. The protocol contains the interview procedures, the interview questions, and general rules to follow during the interview (Yin, 2018). According to Silverman (2015) and Yin (2018), using an interview protocol ensures that the information the researcher collects answers the research question(s). Houghton, Casey, Shaw, and Murphy (2013) suggested following an interview protocol with a consistent procedure for all participants. Silverman recommended not averting from the interview protocol. Therefore, I created and used an interview protocol that contains the interview questions in the same sequence. This ensured that each respondent provided the answers to my interview questions in the same sequence. I maintained consistency in the data collection by gathering similar types of information from each participant, and where necessary, asked follow-up questions to help answer the research question.

Participants

Participants for this study consisted of leaders from the corporate accounting and finance department of a single organization in the greater Atlanta, Georgia area. Researchers use purposive selection to choose participants who have experience with the study phenomenon (Flick, 2015; Yin, 2018). The researcher determines sample selection according to the research question that he or she aims to answer (Merriam & Tisdell, 2015). I only included leaders who could share their experience on the strategies their organizations use to increase workplace flexibility for increasing accountants' retention. Therefore, all participants met my selection criteria. Flick (2015) noted that researchers should include participants who can contribute their knowledge and opinions from their

life situations about the phenomenon that the researcher intends to study. Study criteria included organizational leaders who work in a supervisory or managerial capacity, such as individuals in director, or chief financial officer (CFO) positions who work full time and have experience in the implementation of workplace flexibility policies. The participants also make decisions relating to employees' use of flexibility in the workplace.

To gain access to the participants after receiving approval from Walden University's Institutional Review Board (IRB; approval number 05-07-18-0660928), I contacted the organization I choose via email to distribute the research invitations on my behalf. After the potential participants responded expressing interest in participating in the study, I confirmed their availability to participate and verified their eligibility according to the participant criteria, as recommended by Marshall and Rossman (2016). In my communication with the participants, I also explained the consent form and the interview protocol and assured participants that I will maintain their confidentiality. To establish a working relationship, I maintained communication via emails and telephone conferences to provide further clarification of the purpose of this study, my role as the researcher, and to address questions from the participants before the interview process began.

Research Method and Design

Research Methods

I chose the qualitative method for this study. The researcher is the instrument for data collection in the qualitative approach. Qualitative researchers collect data through

observation, focus groups, and interviews using probing questions to gather the most suitable and accurate response from the participants (Marshall & Rossman, 2016; Walliman, 2017). Researchers can also gather information from the review of historical records, cultural artifacts, or document analysis (Scott & Garner, 2014). Researchers who use the qualitative approach focus on the participants in their natural conditions.

Qualitative researchers collect data to explore an issue at the location where the participants experience the issue. Researchers perform a qualitative study to explore a detailed understanding of the issue (Mason, 2017; Yin, 2018). A qualitative researcher can use detailed accounts to explain the complexities of actual situations to provide an understanding of the behaviors of the subject that the quantitative method may not capture (Walliman, 2017). The qualitative method was the best approach for this study because I wanted to explore workplace flexibility implementation strategies from multiple leaders' perspectives.

The quantitative approach was not suitable for this study. Researchers can use the quantitative approach to determine if one group performed better than another group (Scott & Garner, 2014). A quantitative researcher can predict, measure, evaluate, and generalize the findings of a study (Park & Park, 2016). Quantitative researchers test hypotheses and measure variables to achieve their research goals (Mason, 2017). In the quantitative method, questions must include the dependent and independent variables.

Researchers use the quantitative approach to understand the relationship between variables. Quantitative researchers define and isolate variables that they link together to form hypotheses to test the data they collect (Brannen, 2017). Researchers use the

quantitative method to analyze numeric scores that they express in numbers; however, this analysis does not offer a thorough comprehension of the context in which the data was gathered (Mason, 2017). Researchers using the quantitative approach rely on standardized research instruments to measure the comparable values (Walliman, 2017). I did not choose the quantitative method because I did not test a hypothesis or analyze numeric data to understand the relationship between variables.

In mixed methodology, researchers use the qualitative and quantitative research by combining the best features of both methods. Researchers apply the quantitative method to measure variables that differ in quantity (Gravetter & Forzano, 2018) with the qualitative method that generates in-depth information from an interaction with the participants (Walliman, 2017). Researchers use mixed methods in areas of study such as nursing because the intricacy of the phenomena may require data from many viewpoints, which offers a better understanding of the research problem (Sale, Lohfeld, & Brazil, 2002). Researchers use mixed methods to answer questions that the quantitative or qualitative approaches alone cannot answer.

Combining the qualitative and quantitative methods is costly and time consuming (Yin, 2018). In the mixed method, the researcher combines the qualitative and quantitative methodology to collect data from many viewpoints (Molina-Azorin, Bergh, Corley, & Ketchen, 2017; Turner, Cardinal, & Burton, 2017). Although the mixed method may offer a better comprehension of the phenomenon, it is complicated (Walliman, 2017). I did not use the mixed method because it was not necessary to

combine the quantitative data and interviews to explore leaders' strategies for workplace

flexibility.

Research Design

The research design of this study was a single case study. A researcher decides

which design to use depending on the purpose of the study and the nature of the problem

(Walliman, 2017). A researcher should decide on a research design at the commencement

of the project because according to Mason (2017), the research design helps guide the

logic to answer the research question(s). Ethnography, grounded theory, and the narrative

approach did not meet my needs for this study, but a case study provided an in-depth

understanding of this research phenomenon.

Ethnography was not suitable for this study. Researchers use ethnography to

observe the behaviors and daily practices of a cultural group (Small et al., 2014).

Ethnographers study the way of life of a particular group of people (Park & Park, 2016).

Ethnographic researchers focus on how people interact among themselves (Small et al.,

2014). The researcher acts as the primary instrument to collect a full cycle of activity,

which can take a year or more (Park & Park, 2016). Instead of imposing a theory, the

researcher uses ethnography to observe how the subjects of the study interpret their

behavior in their natural settings (Walliman, 2017). Ethnography was not suitable for this

study as I did not observe behaviors and daily practices of a cultural group.

Additionally, grounded theory did not meet the needs of my study. Researchers

use grounded theory to collect data to evolve a theory rather than to test an existing

theory (Lewis, 2015; Walliman, 2017). Grounded theorists develop a theory based on

reciprocal phases of data collection, analysis, and theory building, where each phase informs the next stage (Walliman, 2017). In grounded theory, researchers use the information they collect to develop concepts and theoretical frameworks (Park & Park, 2016) and gradually refine the theory based on observations (Walliman, 2017). Grounded theory did not meet the needs for my research because the purpose of my research was not to create a theory based on a phenomenon.

The narrative design approach was not suitable for my study. Researchers use the narrative approach to extract themes and interactions from stories, accounts, and explanations of individuals' past and present situations based on their interpretations of events (Walliman, 2017). Researchers also use a narrative design to understand the participants' experience and to provide an account of the participants' daily life (Clandinin, 2016; Daiute, 2014). In the narrative approach, the researcher focusses on what the participants say rather than how it is said to reveal the suggestions that may lie beneath the narrative (Walliman, 2017). The narrative design was not suitable for my study because reconstructions of events and experiences was not necessary.

A case study provided a thorough understanding of leaders' strategies for workplace flexibility. Case study is common in qualitative research. Researchers use case study as a comprehensive approach to integrate multiple sources of information to offer a complete account of an intricate research phenomena in its real-life settings, or within the situation in which the activity takes place (Morgan, Pullon, Macdonald, McKinlay, & Gray, 2017). Researchers use the case study approach to apply multiple data collection methods to gain insights of processes and individuals (Lokke & Sorensen, 2014).

According to Yin (2018), the capability to use a variety of data source is one of the advantages of the case study approach. A case study was the most appropriate design to explore leaders' strategies for workplace flexibility.

A researcher must collect adequate information to ensure data saturation. Researchers reach data saturation when they completely capture all the information that will answer the research question (Roy, Zvonkovic, Goldberg, Sharp, & LaRossa, 2015). According to Fusch and Ness (2015), a researcher achieves data saturation to ensure research quality and content validity. The use of data saturation improves the validity of a study and the ability to replicate the study. To ensure attaining data saturation, I performed additional interviews until I captured all information to answer the research question, no additional themes emerged, and additional data did not provide new evidence.

Population and Sampling

Researchers use the purposive sampling technique to ensure participants meet selection criteria. A researcher uses purposive sampling when he or she chooses a sample in a deliberate manner (Yin, 2018). Purposive sampling is a nonprobability sampling approach that researchers can use to deliberately select participants because of their characteristics or experiences (Patton, 2015). Researchers use purposive sampling strategies with inclusion criteria to select individuals with knowledge that can yield the most relevant data and provide the most insight to answer the research question (Apostolopoulos & Liargovas, 2016; Patton, 2015; Roy et al., 2015; Yin, 2018). I chose to use purposive sampling to gain access to participants who (a) met study selection

criteria, (b) had the knowledge and experience regarding workplace flexibility, and (c)

who could provide the information required to answer my research question. Participants

included leaders who worked fulltime for a minimum of 1 year in managerial, director, or

CFO positions; who had experience in the implementation of workplace flexibility

policies; and who make decisions relating to employees' use of flexibility in the

workplace. The objective was to select participants involved in decisions relating to

employees' use of workplace flexibility.

A researcher should select a suitable interview site and setting. Ecker (2017)

discussed the implications of selecting an appropriate research interview site. According

to Ecker, an appropriate interview site provides the opportunity for a thorough

understanding of the phenomenon, enhancing the interview process. Miller (2017)

stressed that neglecting the choice of a proper interview setting may hinder the interview

process. McCarthy (2016) stated that participants and researchers would benefit from a

comfortable interview site where participants can disclose their experience. Ecker

recommended an interview site with no distractions. I arranged appropriate settings with

minimal disruption and locations that were convenient for my study participants.

The population for this study consisted of six corporate accounting and finance

leaders. A population is the group of potential participants, and a sample represent subset

of the entire population (Salkind, 2016). Sample size must be adequate and diverse to

accomplish the goal of the study, which is to answer the research question (Patton, 2015).

Although no standard exists for determining sample size in qualitative research, a

researcher can determine his or her sample size by the information he or she needs to

answer the research question with sufficient confidence (Malterud, Siersma, & Guassora, 2016; Patton, 2015). A researcher can use a small sample size such as two or three to explore a phenomenon (Yin, 2018). The sample for this study was six participants.

It is vital for researchers to achieve data saturation. In qualitative studies, saturation is the primary determinant of the size of the sample (Malterud et al., 2016). A researcher achieves data saturation when the data they gather from additional interviews reveals no new information or themes (Roy et al., 2015; Walliman, 2017). I ensured data saturation in my study by continuing to interview participants until no new information or themes emerged from additional interviews.

Ethical Research

Ethical principles are essential in research. Researchers use informed consent to encourage ethical values (Patten & Newhart, 2017). To obtain informed consent, the researcher should discuss the objective of the study with the participants, clarify the role the participants play in the research, explain any potential benefits or harm to the participants, and disclose the option to withdraw from the study at any time without penalty (Patten & Newhart, 2017). Before beginning the interviews, each participant received an informed consent form. Walliman (2017) and Yin (2018) recommended that the informed consent form should be straightforward and easy to understand. Study participants had the option to withdraw from the study at any time by expressing a desire to withdraw in person, by email, or via telephone. I did not penalize participants in any way if they elected to withdraw from the study, and participants did not receive any type of compensation or incentives for their participation.

I completed the NIH certification to ensure proficiency with the ethical guidelines for protecting participants. The researcher must exercise ethical responsibility and ensure the well-being of the study participants (Chan et al., 2017). I will secure the data collected in a safe deposit box for 5 years to protect the confidentiality of participants and destroy the data after the 5 year retention period. The researcher must also protect the identity of the study participants (Morgan et al., 2017; Walliman, 2017). I used a pseudonym for each participant, as recommended by Chan et al. (2017), and ensured that the data are nonidentifiable by removing the name of the organization and participants' names and titles that could lead to identification.

Data Collection Instruments

I was the data collection instrument for this study. I recorded and transcribed the interviews, as recommended by Mason (2017) and Morgan et al. (2017). I gathered data from participants via face-to-face, semistructured interviews, consisting of open-ended interview questions (see Appendix A). Additionally, I obtained content analysis of publicly available company documents relating to the organization's workplace flexibility policies. In qualitative research, interviews are one of the most popular approaches to collect data (Mason, 2017). I created and followed an interview protocol, as recommended by Houghton et al. (2013), Silverman (2015), and Yin (2018; Appendix A). The interview protocol served as a guide in the data collection procedure to ensure consistency with each participant.

Researchers use methodological triangulation and member checking with each participant to enhance the reliability and validity of the data collection process. Scholars

use triangulation to support validity by merging information from multiple sources (Turner et al., 2017; Yin, 2018) and member checking for follow-up interviews (Ary, Jacobs, Irvine, & Walker, 2018; Marshall & Rossman, 2016). Consequently, I reviewed publicly available company documentation related to workplace flexibility policies for triangulation, transcribed the interviews, and provided participants with a copy of the interview questions (see Appendix A) and a transcript of their response. I reviewed the transcripts with each participant to ensure that the data I gathered accurately reflects their viewpoints and conducted member checking to follow up with the participants to ask if they have additional information.

Data Collection Technique

I used face-to-face, semistructured interviews consisting of open-ended questions to gather my data and conducted an archival document analysis of publicly available documents of the organization's policies related to workplace flexibility. The researcher acquires a deep understanding of the participant's experience with semistructured interviews (Mason, 2017). The participants answered six interview questions during a 30-45-minute time frame (see Appendix A).

I used the interview questions to gather information from the participants and included follow-up questions where necessary. Qualitative researchers use interviews to gather data because the guided conversation offers the opportunity to collect in-depth information with follow-up questions (Mason, 2017; Yin, 2018). Participants can express their thoughts and opinions in interviews (Gravetter & Forzano, 2018). Other advantages of the interview data collection method include member checking that allows for

additional follow-up interviews (Apostolopoulos & Liargovas, 2016; Patton, 2015).

Researchers who use semistructured interviews are able to concentrate on the details of

the phenomenon because of the flexibility of the data collection approach and the

freedom to explore unanticipated response from participants (Morgan et al., 2017).

Participants also had the opportunity to review the transcript of their interviews to verify

the accuracy of their response.

A limitation of the interview data collection method is that I relied on each

participant to provide accurate answers to the interview questions. Although collecting

qualitative data via interview offers the opportunity to gather more in-depth data relevant

to the researcher's topic, the process may be costly and time consuming because the data

are difficult to summarize (Gravetter & Forzano, 2018; Marshall & Rossman, 2016).

Another disadvantage of interviews is that the information participants provide can be

open to misinterpretation by the researcher (Morgan et al., 2017). Participants may also

provide inaccurate responses when a researcher fails to articulate the interview questions

clearly (Yin, 2018). This study included member checking to confirm participants'

response.

Researchers can gather data via document analysis and other methods of data

collection. Document analysis is cost effective; less time-consuming than other data

collection methods and allows a researcher to gain access to information that covers a

long span of time, settings, and events (Patton, 2015; Yin, 2014). Researchers use

document analysis as a backup data collection method (Yin, 2018). Researchers can

gather detailed information from document analysis because documents often include

references and details of events (Mason, 2017). Some of the limitations of document

analysis include a lack of access or limited access to relevant documents. Yin (2014)

noted that organizational documents might not provide adequate information to answer

the research question because they are not intended for research. However, researchers

can use document analysis to compliment other data collection methods.

I used member checking to verify the accuracy and my interpretation of the data I

collected. In qualitative research, scholars use member checking to allow the study

participants to offer additional information that may enhance the reliability and validity

of the study (Turner et al., 2017; Walliman, 2017). The researcher can enhance the

credibility of the data and findings with triangulation. Triangulation consists of merging

data from multiple sources (Mason, 2017; Turner et al., 2017). Triangulation is essential

to enhance the credibility and validity of qualitative data because a researcher can use

triangulation to mitigate bias that could result from using a single data source. I ensured

triangulation by conducting interviews with participants, I followed up with participants

about the accuracy of their responses, and conducted a review of the organization's

documents relating to their workplace flexibility policy.

Data Organization Technique

I maintained an electronic research log and journal. The researcher takes notes

during a field study and stores them efficiently for easy retrieval later (Flick, 2015). I

stored the data I collected from the study participants first in chronological order and then

by categories or major topics, as recommended by Yin (2018). I used Microsoft Word

and an Excel spreadsheet to sort, pivot, cross reference, and for easy retrieval of essential

information. I protected my storage system by ensuring its safety is only accessible by a secure password as suggested by Lokke and Sorensen (2014). I will securely dispose all raw data after 5 years.

Data Analysis

Data analysis is an essential part of research. Ary et al. (2018) stressed that data analysis is the most complex phase of qualitative research. Mason (2017) noted the importance of a researcher familiarizing him or herself with a range of strategies to analyze the data they gather. Researchers analyze qualitative data by coding and condensing the data to uncover themes from the responses that the participants provided to address the research question (Blaikie & Priest, 2017). The researcher defines categories in the language of the data that represents a theme and uses the data analysis process to identify and test the categories (Blaikie & Priest, 2017; Scott & Garner, 2014). Consequently, I used the five-step method of data analysis recommended by Yin (2018) to examine, categorize, and code all my data to determine the patterns and themes that emerged from my interview with the participants to explore their workplace flexibility strategies.

I classified and coded the data collected into categories that relate to my research question. Researchers classify data into similar and dissimilar groups and examine the related features of the groups to gain insight into themes and patterns (Yin, 2018). I organized my data according to the categories in the literature review and Karasek's (1979) DCS conceptual framework.

I used Karasek's (1979) DCS conceptual framework to support my data interpretation process and used Yin's (2018) five-step approach to analyze my data. Therefore, I (a) compiled the data to form groupings, (b) disassembled the data to reduce them to themes, (c) reassembled the data grouping them according to my major themes, (d) I then checked the patterns against my transcripts and company workplace flexibility policy documentation to describe the purpose of the data, and (e) reviewed the data to draw conclusions. I used Karasek's (1979) DCS conceptual framework and the categories that emerged from my review of the literature to code and summarize the data. I subsequently used the findings from the data analysis including the themes, codes, and word frequencies related to my conceptual framework and the review of the literature to help me discover the strategies that corporate accounting and finance leaders implement to enable workplace flexibility to increase accountants' retention.

Researchers use methodological triangulation to enhance the credibility of their findings. Patton (2015) discussed the following four types of triangulation: data triangulation, which is the triangulation of data sources; investigator triangulation, which involves triangulation among different evaluators; theory triangulation, which consists of triangulation of perspectives to the same data set; and methodological triangulation, which is the triangulation of methods. I used semistructured interviews with participants, followed up with participants about their responses, and reviewed company documents to help explore multiple perspectives and identify the strategies that corporate accounting and finance leaders implement to enable workplace flexibility to increase accountants' retention.

I maintained a reflective journal for this study. A researcher uses a reflective journal to keep track of his or her thought processes, ongoing ideas, mistakes, fears, breakthroughs, as well as the participants' actions and conduct (Ary et al., 2018; Yin, 2018). I journaled my views and thoughts before and during the data collection process and kept track of my thought process while capturing the participants' actions and conduct in the data analysis phase.

I manually coded the data using Microsoft Word and Excel. A researcher can use Microsoft macros to perform coding and data retrieval. La Pelle (2004) recommended that researchers use Microsoft Word for basic qualitative data analysis. The researcher can use whatever method works best for him or her (Willig & Stainton-Rogers, 2017). I used a manual coding system to develop a better comprehension of the data that I gathered.

Upon reviewing the interview transcript, I used the comment function in Microsoft Word to develop a list of codes that aligned with my research question and Karasek's (1979) DCS conceptual framework. I copied the codes into Microsoft Excel and sorted them into categories to reveal the major themes, then color coded the themes in the Excel spreadsheet to allow for sorting and easy grouping. I used the key themes from the conceptual framework and the literature review to make the coding decisions. The researcher must make the coding decisions whether or not they use computer software (Yin, 2018). I identified the following themes in my literature review and within my conceptual framework: types of flexibility, employee retention, job satisfaction, organizational commitment, stress, productivity, quality of work, work-family conflict,

work-life balance, employee well-being, control over work schedule, barriers to workplace flexibility, and flexibility stigma. I used these key themes to code in the data analysis phase and added new themes where necessary.

Reliability and Validity

Qualitative researchers can increase the assurance of quality through ensuring reliability and validity in their study. Reliability is a necessary component of a study that researchers should consider when designing a study and analyzing the results (Ary et al., 2018; Cypress, 2017). The purpose of a qualitative study is to make sense of and identify patterns in words to build up a meaningful representation of the phenomenon without compromising its fullness (Leung, 2015). Cypress (2017) stressed that the reliability of a study is essential where the researcher's subjectivity can cloud the interpretation of the data. Validity is the suitability of the tools, the processes, and the data (Leung, 2015). Scholars use validity in qualitative research for trustworthiness (Ary et al., 2018). A researcher's trustworthiness could determine reliability (Mason, 2017). A researcher can only be assured of a valid study when he or she properly collects and interprets data, and the results accurately reflect and represent the phenomenon (Yin, 2018). I used member checking to confirm the accuracy of my data by allowing participants to verify their responses, as recommended by Flick (2014), Mason (2017), and Yin (2018). The accuracy of data is vital to the quality of a study and its results.

Dependability

Researchers can establish dependability through documenting the research procedure. Researchers can assure dependability by outlining an audit trail to check

procedural dependability in the data collection and recording process (Yin, 2018).

According to O'Brien, Harris, Beckman, Reed, and Cook (2014), researchers could

achieve dependability through triangulation and an audit trail. I documented the data

collection procedure sequentially, as recommended by O'Brien et al. (2014). Researchers

document the data collection procedure to create an audit trail and to ensure the

dependability and replicability of the results of a study.

Credibility

Credibility refers to the accuracy of data. Researchers can increase credibility

when they use evidence that is free from error, bias, and distortion (Yin, 2018). Reliable

research is credible, and the researcher's effort and ability will determine the credibility

of a study (Cypress, 2017). I used member checking to decrease the misinterpretation of

participants' views, as recommended by Ary et al. (2018), Marshall and Rossman (2016),

and Yin (2018). I presented my interpretation and descriptions of the interviews and the

analysis of company documentation to each participant to ensure that he or she can verify

accuracy to achieve credibility.

Transferability

` A research is transferable if the researcher can transfer the findings of the study to

other settings. Leung (2015) and Ary et al. (2018) suggested systematic sampling,

triangulation, proper documentation, and audit for transferability. Cypress (2017) noted

that purposive sampling could enhance transferability by selecting participants using

inclusion and exclusion criteria to ensure that participants share similar experiences.

Qualitative researchers can compare the results of a study to similar qualitative research to determine transferability.

Confirmability

A researcher uses confirmability to check that the data he or she gathers to support the results of the research. Scholars link the findings of the research to the data to achieve confirmability (Bailey & Bailey, 2017). Researchers also establish confirmability by confirming the results by another study (Marshall & Rossman, 2016). A researcher can use a detailed research journal to create an audit trail and maintain a chain of evidence that leads to confirmability by linking the study results to the data (Marshall & Rossman, 2016; Yin, 2018). I maintained a detailed research journal to demonstrate trustworthiness and the absence of bias to meet confirmability.

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Data Saturation

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Data saturation helps ensure quality in research. A researcher can attain data saturation when he or she cannot categorize any additional information for insight into the study and has enough data to replicate a study (Glaser & Strauss, 2017). Researchers achieve data saturation to enhance content validity and ensure the quality of the research (Fusch & Ness, 2015). Although there is no precise measurement or formula for determining data saturation (Glaser & Strauss, 2017), O'Brien et al. (2014) noted that a researcher can achieve data saturation by continuing to interview study participants until the additional information from participants reveals no new themes. I started with my sample and continued to interview participants until I captured all the information that

answered my research question, and no new information emerged from additional

interviews.

Transition and Summary

In Section 2 of this study, I described the research, including my role as the

researcher, the study participants, the research method and design, the population and

sampling, ethical considerations, and the reliability and validity. Section 3, which is the

final section of this study include the presentation of the results and how the findings

could apply to business practice by presenting organizational leaders' strategies to

increase workplace flexibility for increasing accountants' retention. This section also

includes the implications for social change and recommendations for future studies.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this qualitative, single case study was to explore the strategies that corporate accounting and finance leaders implement to promote workplace flexibility for increasing accountants' retention. In this section, I present the findings of my interviews with six corporate finance accounting leaders and the review of publicly available organizational policies. In my interviews with the organizational leaders and the review of the company's workplace flexibility guidelines, I found the strategies that corporate accounting and finance leaders implement to promote workplace flexibility, including (a) company-wide availability of flexibility with organizational support and commitment to work life balance from leadership, (b) tailored flexibility that is adaptable within the organization depending on employee/managers' need, (c) clear communication of expectations between employees and managers, (d) trust and cooperation among teams and managers, (e) employee performance evaluation based on results and deliverables and not hours worked, and (f) the use of technological advances to enhance team collaboration.

Presentation of the Findings

In presenting the findings of this study, I will discuss all of the themes that emerged from my semistructured interviews with six organizational leaders and the review of publicly available documentation relating to the company's workplace flexibility policy. This study included the following overarching research question: What

strategies do corporate accounting and finance leaders implement to promote workplace flexibility for increasing accountants' retention?

Theme 1: Company-wide Availability of Flexibility

The first theme was company-wide availability of workplace flexibility and leadership support and commitment to workplace flexibility. All of the study participants confirmed that workplace flexibility is available company-wide. Participant D expressed, "We have a company culture that condones workplace flexibility." Participant A stated, "The company as a whole is about work life balance". Participant C added, "The organization encourage us by offering more opportunities to do things that we truly value." We have more family time and can engage in wellness activities." According to Participant E, "Some of the company's strategies focus on encouraging employee wellness, and the use of flexibility in the workplace may indirectly promote employee wellbeing so that our employees can prevent or manage stress." Participant F agreed, stating, "Providing employees increased control of their schedule by allowing them to manage their time and priorities encourage work life balance, promotes wellness, and may also help reduce conflicting priorities between work and their personal responsibilities." Participants agreed on the level of support that the organization offers to increase wellbeing and the company's commitment to workplace flexibility.

The organization's archival documents supported this theme. The company's flexibility guidelines showed that the company placed importance on the value of its employees, describing employees as their "most important resource" and stating that providing workplace flexibility will help employees manage their personal and

professional responsibilities to improve the organization through higher retention, a productive workforce, and more engaged employees. Publicly available company documentation indicated that the organization promotes employee work-life balance and encourages employees to engage in activities outside of the office during traditional work hours, such as community service activities, volunteering opportunities, and exercising. The company's archival documents stated that workplace flexibility is available company-wide to all employees

Scholars who researched workplace flexibility concurred that the availability of flexibility in the workplace has become a part of managing employees in the modern work environment. An increasing number of employers are positively responding to employee demands for greater workplace flexibility to increase employee engagement, retention, morale, and commitment (De Spiegelaere et al., 2016). As the availability of flexibility in the workplace continues to become more important for the workforce, employers are implementing various types of flexibility options (Ciarniene & Vienazindiene, 2018). Baum and Kabst (2013) revealed that employees ranked other benefits such as workplace flexibility over salary, and employees sometimes preferred a reduction in salary for increased flexibility. Barzoki and Rezaei (2017) reported that perceived organizational support can increase employee job satisfaction. The availability of flexibility can influence an employee's decision to remain in an organization (Kossivi et al., 2016; Kröll & Nüesch, 2017). Ma (2018) found that workplace flexibility positively influenced job satisfaction through perceived organizational support, recommending that companies enhance employee's perception of organization support by

implementing workplace flexibility. Leaders realize that the use of alternative work schedules can help to reduce employee turnover (Kröll & Nüesch, 2017). The leadership commitment and support for work life balance and employee wellbeing theme aligns with the current literature in workplace flexibility.

The leadership commitment and support for work life balance and employee wellbeing theme also align with Karasek's (1979) DCS conceptual framework. Karasek demonstrated that workplace inflexibility through limited freedom to determine work schedules results in job strain. Organizational leaders could help employees reduce their job strain.

Theme 2: Tailored and Adaptable Flexibility

Flexibility strategies are increasingly diversified and comprehensive. The organization encouraged managers to structure flexibility options to meet employees' requirements. Participant A explained that "It is all very specific to your area and your group. Different job roles require different time in the office versus out and remote." Participant B added that "The company as a whole advise employees about the existing flexibility policy, but each group is different in terms of how it works." Participant B further explained that,

> The VP that I report to sent out communication to the rest of the team informing everyone what their options are if they choose to work from home one day each week, and also informed them about the summer hours.

The company has different flexibility options. Participant B added that "The people in AP, for example, work 10 hours a day or something like that and get a day off. Each time

there is an opportunity for change, all employees are informed." All participants

confirmed that all employees have the option to work from home one day a week and that

flexibility is available company-wide.

The company encourages managers to arrange specific available option with

employees. For example, not all groups offer the summer hours schedule. Participant F

clarified that "If you want to participate in summer hours you take half a day off on that

Friday, but you must have put in those 4 hours earlier in the week to make up for the half

day." According to Participant A, "The baseline is you are allowed to work one day a

week from home. Some people work the same day every week, but the specific

arrangement is different for each employee." Participant B explained that "Some people

come in a little earlier, some people stay a little later, some people skip their lunch.

Employees have different options to make up the time. Like I know one lady, she only

takes 30 minutes for lunch." Participant C added, "There are a variety of options for

flexible work. Employees have many options depending on their role and workload."

Participant C continued, "Flexibility is available company-wide, but the specific

arrangement is made between the individual employee and their manager so that the

employee and their manager can determine the option that is suitable for the group and

the employee." Participant F clarified that "Flexibility is encouraged on both sides so if

the manager wants an employee to come to the office because something came up, they

can arrange that with the employee." Managers recognize that every employee's

circumstance is different. Participant E explained that "There is no one size fit all in the

flexibility policy." Managers let employees know that the company offers a variety of

flexible options. I found that some employees have access to additional options depending on their responsibility or the workload of the group.

All employees have the option of working from home 1 day a week. According to Participant A, "You have to work it out with your supervisor which day and you have to make sure there is coverage in the office, but it is still pretty individual." Participant A further clarified saying, "I have people on my team who does it more than one day a week because of traffic or because they have little children. Sometimes 2 or 3 days a week depending on what the workload is." Participant F stated that "Some people believe that flexibility may increase to 2 days a week but like I said, because it is different in each group, some people probably already do two days a week depending on their responsibility and position." I found that the current policy is effective and both managers and employees are contented. Many participants implied that managers were happy with the current flexibility policy and permitted some employees to increase their work from home days. The participants also suggested that the organization may increase the policy to 2 days a week.

Managers also have the discretion to ask employees to work in the office. For example, a situation may arise in which an employee or their manager need to adjust their schedule to support the rest of the team. Participant A confirmed this, explaining, "I know me specifically, I am pretty flexible, but if something comes up where you need to be in the office and it is your work from home day, we want you in the office for that." Participant C clarified that "Depending on the group and the task they perform; some people are not restricted so they can continue to work from home even at month end."

Participant C further stated that "For employees whose busy day is Day 2 or Day 3 of the month-end calendar, they would not be able to work from home those two days." All participants agreed that employees and managers could revise existing arrangements at any time as their individual or professional needs change. Flexibility options will vary at a manager's discretion depending on staffing needs to accommodate peak times and high-volume workload.

The theme of tailored flexibility was a topic in the organization's flexibility guideline documentation. Company documentation attested to the sentiments echoed by the participants. Company documentation specified that flexibility would vary by function, team, and individual employee's role. Employees follow the schedule they agree upon with their managers and update team members on last-minute changes that may arise. According to company guidelines from archival documents, flexibility will vary depending on the tasks and nature of work that the group performs. The documents further stipulated that some functions are performed best in the office during regular office hours. The objective, according to the guidelines, is to create a consistent arrangement so that managers can accommodate the needs of an employee and still provide opportunities for teams to continue to work together efficiently.

Archival documents corroborated the theme of tailored flexibility. The organization's flexibility guidelines encourage employees to work with their managers to develop flexible work schedules that meet the organizations' commitments and employees' wants and needs. Company documentation also revealed that managers might require their team members to work in the office on certain days because of the nature of

the work during that period such as coverage for high volume workloads or accounting month-end reporting. The documents further indicate that employees can start work earlier or later than the regular working hours. For example, an early start at 6:30 a.m. or a later start of 10:00 a.m. would allow employees extra lunchtime to take care of their personal responsibilities rather than the typical lunch hour, and allow employees to make up the time later in the evening. That way, employees can meet their professional goals and accommodate personal obligations.

Tailored flexibility is not a popular subject in the existing literature. Although the acceptance of workplace flexibility continues to increase in developing economies, uncertainty remains regarding how they affect employee work-life balance and if employees benefit from them (Erden et al., 2017). Research surrounding workplace flexibility is mostly one-sided, taking the perspective of the employee or employer, while often overlooking the overall implications of implementing flexibility initiatives (Kossek & Thompson, 2016). Some researchers who focused on the employee's or employer's perspective found conflicting evidence regarding the benefits and effectiveness of workplace flexibility (Bray et al., 2017; Friedman & Westring, 2015). Friedman and Westring (2015) proposed that organizations complement work-life policies with other initiatives to empower their employees to manage their professional and personal responsibilities. Ma (2018) recommended that organizations formulate diverse workplace flexibility policies according to individual employee circumstance. Researchers who examine the effects of workplace flexibility on employees and organizational outcomes should further explore customized flexibility. Organizational leaders can use tailored

flexibility to customize flexibility options to accomplish organizational goals while accommodating individual employee's need.

The theme of tailored flexibility is in alignment with Karasek's (1979) DCS conceptual framework. According to Karasek, an employee's control over his or her job decreases job strain. Organizations can customize their flexibility policy to allow employees a greater level of control over where and when they perform their work to help reduce the strain that employees experience. Employees who perceive that they have control over their work may experience less strain.

Theme 3: Clear Communication of Expectations

Managers communicate expectations to employees to help them meet the company's goal. Participant E commented that "Managers communicate expectations to the employees." Participant C supported this comment stating, "We also have certain deadlines, you know, dates that tasks need to be completed." Participant E commented that the company ask employees with children to take their children to childcare or arrange for someone to come to their home to care for their children. Participant A added, " If you have children, we expect them to be at childcare not for you to have to take care of them and do your work. So that is another thing that is defined in the agreement." Participant A continued to explain that employees who work from home cannot block their calendar because they are out of the office. According to Participant A, "If you are working, you should be available for meetings. So, don't show that you are busy that day because you should be available for regular meetings. We want people to be available."

Participant F commented saying "We establish expectations and timeframes for deliverables and communicate this to individual employees." Participant E also commented that "You have control of your work because you know what you are expected to do so you can manage your schedule around your doctor's appointment, run errands during lunch or anything that comes up." Participant A noted, "Employees can better manage their schedule when they have a clear understanding of expectations, so really it is about communicating what the expectations are. Participant C added that "If you do your job and are doing it well, no one asks questions. You can come into work; no one is watching the clock, no one is saying she came in at 9, and she is leaving at 4." I found that employees who meet their manager's expectation have schedule autonomy. Participant C further explained that "You come and go; you do your job. You are in control, and you are treated like an adult. It is kind of nice to have the flexibility, it is a huge, huge, huge benefit. It really is." Managers and employees can develop trust between each other by clearly communicating expectations. Employees are also able to prioritize their task when managers communicate expectations.

Archival documents supported the theme of communication of expectations between employees and managers. Company documentation highlighted the importance of clear communication, recommending that employees initiate a conversation regarding workplace flexibility with their managers and agree on suitable schedules with team members. The company offers guidelines and a framework for flexibility that specified that flexibility options do not change performance expectations. Managers receive training and resources to help them define expectations and discuss overtime needs with

employees in advance when necessary. Company archival documents specified that flexibility is available company-wide, to all employees irrespective of their family circumstance or lifestyle but managers should communicate expectations to employees.

Company documentation recommended that employees ensure that they have a quiet atmosphere to work, make telephone calls, and conduct video conferences without distractions or background noise. Archival documentation also recommended that employees should not withdraw their children from daycare or discontinue other child care arrangements because it would affect their ability to be efficient when they work from home. Company guidelines advise employees to set their work at home hours on outlook calendar to alert team members that they are working elsewhere.

Scholars who have examined workplace flexibility discussed the importance of communication, noting that the lack of communication and clarification of expectations may be a barrier to workplace flexibility. Sweet et al. (2017) demonstrated that managers who engage in discussions related to work scheduling with employees were more likely to embrace workplace flexibility and were more likely to increase the actual use of flexibility. Azar, Khan, and Van Eerde (2018) described how time management behavior, such as communication of expectations, can improve workplace flexibility and reduce employee work-life conflict. Jena and Memon (2018) concluded that open communication plays a positive role in fostering employees' trust in their managers and the organization. It was clear the communication is an effective tool and one of the enablers of workplace flexibility.

The theme of communication of expectations between employees and managers aligns with Karasek's (1979) DCS conceptual framework. Karasek determined that control over work is a factor influencing job strain. Clear communication of expectations offer employees some degree of control over their work. According to Karasek's strain hypothesis, job control (the autonomy that an employee can exercise) determines an employee's strain level. I found that employees perceived that they have control of their responsibility and schedules because managers communicated the organizational goals and individual employee's expectation. Organizational leaders can implement workplace flexibility to increase employee autonomy.

Theme 4: Trust and Cooperation

I found that participants displayed a high level of trust for the employees. Participant E noted, "We encourage camaraderie and collaboration among our team to accomplish our task." Participant A shared their experience stating, "Someone in my team is at home today because her daughter has a golf tournament at some point, so it is easier for her to drop her off and come back home instead of coming all the way here." Participants felt that employees had a degree of control over their work schedule because individuals established a level of trust and their managers were cooperative. Participant F shared that "Managers are cooperative and offer autonomy and some control over work schedule." Participant C stated that "Employees and managers can revise existing arrangements at any time as their individual or professional needs change." According to Participant B, "Everyone communicates the hours they are working to their manager because sometimes things may happen, and people may change their hours and managers

understand that." Participant D clarified that "Arrangements that employees make with their managers is not set in stone as it may change as needed." Participant A continued, "Like for me, I don't have a set day that I work from home." I learned the importance of trust and cooperation among individual employee, teams, and managers from my interview with the participants.

Archival documents stated that the organization trains managers to offer autonomy, to display trust, and to make sure that they are approachable. The company acknowledged in their employee guidelines that managers are key to a successful workplace flexibility program, so the company provides tools and resources to assist managers on how to manage workplace flexibility. Company documentation also indicated that the company trains managers to build leadership and team management skills, to demonstrate trust for their team members, and to demonstrate that they care about employees' wellbeing. The organization also provides employee resources to encourage them to be accountable to their team members and managers and to speak out if they feel that their existing arrangement is not working well.

Scholars have indicated that trust and cooperation from managers was one of the barriers to workplace flexibility. Idris (2014) found that implementing flexible policies may be challenging because of the lack of accountability and trust among management and employees. Blount (2015) concluded that lack of trust and opportunities for collaboration are some of the limitations of flexibility in the workplace. Beutell and O'Hare (2018) stressed that employees with established trusting relationships with their managers experienced greater feelings of schedule control. Manager's concerns relating

to workplace flexibility practices, such as flexplace or telecommuting, are the result of lack of trust, team culture, and collaboration. Organizational leaders can promote the use of workplace flexibility by clarifying their workplace flexibility policies and establishing a culture of trust and acceptance.

Although the theme of trust and cooperation among teams and managers does not directly align with Karasek's (1979) DCS conceptual framework, the control component of the framework is indirectly related to this theme. Managers who display trust, permitting employees autonomy and the responsibility to perform their task at their discretion, empowers the employees with a level of control. Employees who have some control over their work schedules may experience less strain.

Theme 5: Performance Evaluation Based on Results

The participants expressed that employees do not experience any pressure or strain from working specific hours each day or week because managers evaluate employees on results and their accomplishments. Participant A described the leadership stating, "My boss who is not here anymore use to say I don't care if you work 40 hours a week, I don't care if you work 70 hours a week, I don't care if you work 25 hours a week." Participant A continued to explain that leaders focus on task with comments like " This is what I expect you to get done. Get it done the best way. That is what I want. I am judging you based on what you do not how much time you are sitting at your desk." According to participants, the company focus on employees' accomplishment rather than the hours employees work. Some participants expressed that they are more productive when they work from home. Participant E shared, "I accomplish more when I work from

home because I have no distractions like people walking up to your desk all the time to chat with you." Similarly, Participant C stated, "I am more productive because I don't have to get up, shower, dress, and get in the car and come all the way to the office and then fight that traffic to get back home." Participant D emphasized, "I have not heard of anyone having issues with people getting their work done on time and being productive while they work from home." Participant C added, "Some people skip lunch when they work from home and just stay online longer. Some participants indicated that they find themselves working longer hours when they work from home.

Participants expressed the importance of feeling in control. Participant F stated, "People feel in control because managers place less emphasis on time employees spend in the office and focus more on task accomplishment." Participant D added, "Some departments use performance metrics. Employees have more control of their schedule because they know what it takes to get the job done." According to Participant E, "We have certain metrics that we have to meet, we have scorecards that we are accountable for, we have to complete tasks in a timely manner, so we have some control. All these things come into play." Participant E stressed that If management perceived that an employee was taking advantage of the flexibility options, then it will be taken away. Participant A concluded, "Employees have control of their schedule. It is between someone and their supervisor how it gets set up and used. If they have performance issues, then we don't let people work from home typically." Participant E shared that managers focus on goals and deliverables. All the participants indicated that they understand their role in contributing to the success of the organization. I found that

participants felt it was easier to manage workplace flexibility when managers allow employees control of their schedule knowing that the results that employees accomplish was more important than where, when, or how they perform their jobs.

Archival documents support the theme of performance evaluation based on results and deliverables instead of hours that employees work. Company flexibility guidelines focused on accountability, holding employees accountable for what they do, not where they do it. The company encourages managers to evaluate each employee based solely on their accomplishments, results, and performance. The company encourages managers not to deny flexibility because of their personal preference or because they want the team together all the time; however, managers may deny or limit an employee's participation in workplace flexibility according to the employee's overall performance or efficiency.

Documentation also specified that eligibility for workplace flexibility options might change according to employee performance. The company elaborated that the use of workplace flexibility should not adversely affect employee performance or the team's ability to collaborate or communicate with each other. Company documentation stipulated that if workplace flexibility negatively impacts an employee's performance or the team's effectiveness it may be restricted or limited.

The theme of performance evaluation based on results and deliverables instead of hours worked aligns with current literature. Blount (2015) reported that the popularity of workplace flexibility signifies a change in how work is done, where it is done, and how employers evaluate employees. Jena and Memon (2018) concluded that organizations that adopt workplace flexibility as part of their organizational culture could enhance their

employee engagement and increase employee productivity. Although Munsch (2016) found that organizations face challenges managing workplace and measuring the productivity of employees who work from a remote location, data from my interview revealed that employees are just as productive when they work from a remote location.

Organizations can measure employee productivity against expectations, such as deliverables and goals. Leaders should establish expectations and provide the tools that employees require to meet their goals irrespective of where they work. Berkery et al. (2017) debated the relationship between workplace flexibility, and employee productivity. The use of workplace flexibility policies benefits the organization through an increase in productivity and enhance performance (Bae & Goodman, 2014; Fiksenbaum, 2014; Giovanis, 2018). Organizational leaders can apply workplace flexibility as a productivity tool to align the interest of the employees with the organizational goals.

The theme of performance evaluation based on results and deliverables instead of hours aligns with Karasek's (1979) DCS conceptual framework. Organizations that evaluate employees on results rather than the hours employees work offer the employees control over where and how they perform their jobs; hence, employees may experience less job strain. Effective management of workplace flexibility would depend on a management's willingness to appraise employees on their productivity and the quality of their deliverables rather than the number of hours they work.

Theme 6: The Use of Technology to Enhance Collaboration

Participants appreciate the various tools and technology that the organization provides to encourage employees to collaborate and remain connected when they work from home to ensure that workplace flexibility is transparent. Participant D commented," We use a variety of collaborative platforms, and we have the infrastructures and systems in place to help us communicate with employees when they work remotely." Participant A added, "We use IM a lot, you know, instant messaging so we want to be able to contact people quickly if we need to." Participant F clarified stating, "employees don't check in, when they work from home, but we have resources and online collaboration tools such as office 365 which includes Skype, offering managers some visibility with time tracking." All participants expressed satisfaction for the variety of technological tools that allowed them to perform their jobs conveniently around their individual schedules.

Participants also commented on how the use of technology saved them time from not having to travel. Participant F commented, "I can connect to the network via VPN and get a lot done at home because I am not commuting to and from work." Participant C explained, we have the technological tools we need to work from home, managers are supportive, and the people are getting their work done, so I don't see any barriers." Participant E added, "In my group, we have a shared drive, and you can go and look at the box in the shared drive. So, say if the reconciliations aren't posted out there, you would know who is not doing their work." Participant A concluded, "For me it just saves me, you know, getting up getting dressed and then spending 45 minutes to an hour in traffic." Participant A expressed that the availability of flexibility saves time.

Organizations can manage workplace flexibility through the effective use of technology and other collaboration tools. The theme of technological advances to enhance team collaboration aligns with the review of organizational archival documents. Company guidelines confirmed that the organization provides employees with the tools and technology that they need to perform their jobs. The company also provides managers with effective tools to manage workplace flexibility-related issues.

Scholars discussed the advantages and barriers of the use of technology to promote flexibility. Although some researchers including Blount (2015), Gerdenitsch, et al., (2015), and Mazmanian et al., (2013) raised concern that the use of technology could increase interrole conflict, affect work boundary, diminish autonomy, and increase expectations of an employee's availability, Kossek and Thompson (2016) insisted that employees can use technology to attend to their work and nonwork demands at multiple locations, at any time. Organizations can use technology as a tool to effectively manage workplace flexibility.

The use of technological advances to enhance team collaboration theme is not within the scope of Karasek's (1979) DCS conceptual framework. However, leaders can use technological tools to increase employee autonomy and control. Organizational leaders can use advances in technology to enhance their flexibility strategy, team collaboration, and employee productivity.

Applications to Professional Practice

Flexibility in the workplace is no longer perceived as a benefit to employees. Leaders are beginning to recognize the potential benefits of workplace flexibility to the

organization, such as increased performance (Giovanis, 2018). Organizations are

beginning to implement more flexibility options (Ciarniene & Vienazindiene, 2018).

Organizational leaders can use the findings from this study to enhance their existing

flexibility policies or to implement effective workplace flexibility policies that may help

to foster greater collaboration and improve performance to support their overall business

goals.

In my interview with corporate finance and accounting leaders and my review of

company archival documents, I uncovered six themes related to the strategies that the

leaders use to promote workplace flexibility. I used Karasek's (1979) DCS conceptual

framework to ground this study. The majority of the themes from the interviews and

document review align with the control and strain hypothesis of Karasek's DCS

conceptual framework. Participants agreed that the exercise of autonomy and control that

they enjoyed with flexibility in the workplace was a tangible benefit that enabled them to

manage their personal and professional responsibilities. Many participants had been with

the company for a number of years and expressed that they would not give up flexibility

if they did not have to. I found that participants did not discuss retention in detail because

they did not experience high turnover. Kröll and Nüesch (2017) reported that the

availability of workplace flexibility increases job satisfaction, improves employee

retention, and could reduce employee turnover. Organizations can use workplace

flexibility to achieve competitive advantage through an increase in productivity and

employee performance (Giovanis, 2018). Organizations could also reduce the costs

associated with recruitment and retention (Kotey, 2017). Other organizational leaders and

policymakers can apply the findings and recommendations from this study to implement or improve workplace flexibility to meet employees' needs and achieve organizational objectives.

Implications for Social Change

The results of this study may contribute to positive social change by providing leaders with effective strategies to increase workplace flexibility that could reduce the strain that employees experience in finding a balance between their professional and personal obligations. Organizational leaders can use workplace flexibility to reduce perceived work-life conflict and positively affect employee well-being (Blount, 2015). Organizational leaders can use workplace flexibility and schedule autonomy to promote a positive work-family culture (Fiksenbaum, 2014). Organizations can develop work-life balance strategies, such as workplace flexibility, to provide a healthier lifestyle for employees and positively affect their family and social relationships (Deery & Jago, 2015). Leaders can use flexibility in the workplace to help employees create a balance between their job and other responsibilities, allowing them to become better citizens that can positively contribute not only to their immediate and extended family but the local community. The local community could benefit by providing a better quality of life for children with employed parents and workers who act as primary caregivers for their family members. Employees who have control over the time and place they work will also be able to participate in local events such as volunteering opportunities that benefit the local community.

Recommendations for Action

Workplace flexibility has become a desirable benefit to employees. Corporate accounting and finance professionals voluntarily leave organizations because of lack of workplace flexibility. Corporate accounting and finance professionals often work long and unscheduled hours due to various reporting deadlines, performing critical financial tasks which contribute to organizational success (Seyrek & Turan, 2017). Employees who work long and unscheduled hours experience an increased level of stress and work-family role conflict (Buchheit et al., 2016). Organizational leaders can use the workplace flexibility strategies identified in this study to implement policies that could benefit professionals engaged in the finance and accounting field.

First, I recommend that organizational leaders who do not have a current workplace flexibility policy use some of the themes identified in this study to implement a formal flexibility policy that may help to reduce the stress and strain that employees experience in attempting to balance their personal and professional life. Organizations can use flexibility to help reduce the cost associated with employee turnover. Concerns relating to workplace flexibility practices are the result of lack of formal company policy and guidelines, lack of organizational support, lack of trust between managers and employees, and lack of employee collaboration and team culture.

My second recommendation is that organizational leaders should consider implementing customized flexibility options that would accommodate employees' needs and meet the organization's business goals. Every employee's circumstance is different, and individuals go through multiple life stages. Organizations can mitigate some of the

perceived limitations of workplace flexibility and reduce management's apprehension by implementing effective flexibility policies that managers and employees can adapt to fit their mutual requirements.

Organizational leaders can use the results from this study to formulate comprehensive and equitable workplace flexibility policies that recognize each employee's unique needs. I found that employees value flexibility and autonomy in their work schedule. Leaders must understand that financial compensation alone is not a suitable strategy to encourage employee retention (Idris, 2014). I found that workplace flexibility could benefit the employees and the organization. Organizational leaders can implement effective flexibility policy that would allow employees to have the control to make last minute changes to their work schedule and ensure that managers have the training and resources to support their teams, with a mindset of establishing and monitoring expectations, and a willingness to give up control. I will share the results of this study with the participants and publish the findings in regional finance and accounting and HR publications.

Recommendations for Further Research

The findings from this study were from workplace flexibility data gathered from the organizational leader's perspective. Although according to existing literature (Christeen, 2015; Kossivi et al., 2016; Yamaguchi et al., 2016), an employee's decision to remain with an organization could depend on the availability of flexibility in the workplace; the participants who mentioned retention did not discuss the subject in detail. Further researchers should focus on the effects or correlation between the availability of

customized flexibility schedules on employee retention within corporate and finance and

accounting professionals. I recommend that future researchers explore employees'

representations and experiences of flexible working. This study was specific to leaders in

the Atlanta, GA area. Future researchers should also consider the population in other

geographical locations.

Reflections

My experience as a Walden University doctoral student was worthwhile. The

experience was challenging yet rewarding. I have enhanced my academic writing ability

and acquired valuable research skills that have changed my perspective in the

understanding and interpretation of research findings. My interest and desire for schedule

flexibility resulted in my choice to work as a consultant. Although I had preconceived

notions on the topic of workplace flexibility, I curtailed my personal opinion and

judgment by bracketing my preconceived notions. I now have a better understanding of

flexibility in the workplace and a greater awareness of the need for positive social

change.

I have gained a new perspective on the value of flexibility in our personal and

professional lives from my experience in this study. My success in this doctoral program

is the outcome of the university's use of technology to support its online learning model

that allow students the flexibility to complete their studies anywhere, any time. Walden

uses various learning and collaboration platforms to offer adults in the workforce the

flexibility to pursue their doctoral degree without commuting to a location to take

instructions during specific times. Students are engaged by supportive faculty and staff

and remain connected as they meet colleagues, faculty, and academic staff during periodic mandatory residencies where they experience a sense of comradery and work as a team with other cohorts. With the flexibility that Walden offers, motivated students are productive and successful because they apply the expectations that the university provides in the course outline and syllabi, the due dates for the weekly discussion posts, and the due dates for assignments to create a study schedule that compliments their employment responsibilities and family obligations. More traditional universities are beginning to support distant learning, and I believe that organizations also have the capability to offer motivated employees the flexibility to be successful and productive in their personal and professional lives.

Conclusion

Organizational leaders are beginning to realize that there is an opportunity to increase competitive advantage by offering workplace flexibility. Employees and organizations can benefit from flexibility in the workplace. The advances in modern technology such as virtual private network (VPN), SharePoint, Skype, and other collaborative tools means workplace flexibility is achievable. Many employees desire the choice to work where and when they want. Organizations that implement workplace flexibility policies may stand a greater chance of attracting, engaging, and retaining top talents.

Employees in search of untraditional work schedules range from those that switch jobs to reduce their daily commute or to work from home, to those who accept a decrease in pay for flexibility. It is important for organizations to create a culture that offers

workplace flexibility to increase competitive advantage. Management can use the findings from this study to customize their flexibility options to accommodate individual employee's circumstances leaving room and opportunity for change with life cycles. Managers' and employees' trust will determine the effectiveness and success of flexibility policies. Mutual trust will increase as employees begin to display responsibility and accountability, and managers start to demonstrate their willingness to give up control by offering employees increased autonomy and support.

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Appendix A: Interview Protocol

Interview Date:_____ Interview Time:_____

Interview Location:_____

Name of Participant:_____Pseudonym:_____

Introduction

Thank you for agreeing to take part in this study. Once again, the purpose of this study is to explore the strategies that corporate accounting and finance leaders implement to promote workplace flexibility for increasing accountants' retention. Your contribution may help leaders improve strategies to encourage workplace flexibility that may contribute to a positive employee and organizational outcomes. I have included a copy of the interview protocol and your signed consent form for your records.

I will record your response and all the information you provide for this study is confidential. As a reminder, you can withdraw from the interview at any time without any penalty. After today's interview, I will transcribe your responses and send you a copy of the transcript so that you can review it for accuracy. I will also set up a follow-up session to give you the opportunity to provide any additional information you may have. Do you have any questions? I will record your response to the following interview questions:

Interview Questions

1. What strategies have you used to encourage workplace flexibility?

2. What are the most effective strategies you used to improve workplace flexibility?

3. What barriers to workplace flexibility did you encounter?

4. How have employees reacted to your current workplace flexibility strategies?

5. How does your organization track the effectiveness of your strategies to increase workplace flexibility for increasing accountants' retention?

6. What additional information would you like to add relating to the topic of workplace flexibility strategies?

Wrap Up

Thank you again you for agreeing to take part in this study. I trully apprciate your contribution. I will send you a coy of the transcript for your review. When will be a good day and time for us to meet for a follow up interview?

Follow up interview Date: _____ Time: _____

Do you have any questions for me? Please feel free to contact me if you have any questions.