With work-life balance issues being closely related to wellbeing initiatives and the aim of attracting and keeping a healthy, happy and productive workforce, work-life balance is an important consideration for employers as well as employees. In a profession often characterised by long hours, achieving a work-life balance has always been an issue. But what does work-life balance actually mean and how do we achieve this?

This research project investigates the views of female members of The Institute of Chartered Accountants of Scotland (ICAS) to explore: the conceptions of work-life balance; the solutions proposed to help women achieve work-life balance; the impediments to work-life balance; and the choices made by women. The report concludes with implications for female members, employers and professional bodies to consider.

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Women’s voices:
Work-life balance of female Scottish Chartered Accountants

by

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Foreword

With work-life balance issues being closely related to wellbeing initiatives and the aim of attracting and keeping a healthy, happy and productive workforce, work-life balance is an important consideration for employers as well as employees. In a profession often characterised by long hours, achieving a work-life balance has always been an issue. In fact, in a recent survey of members this was highlighted as a significant concern. But what does work-life balance actually mean and how do we achieve this?

This research project investigates the views of female members of ICAS to explore: the conceptions of work-life balance; the solutions proposed to help women achieve work-life balance; the impediments to work-life balance; and the choices made by women.

The researchers found that conceptions of work-life balance vary amongst members and the issue is about more than just balancing time – it is also about satisfaction with your work role and personal life. Part-time and flexible working are seen as possible solutions, although it was recognised that these options are not always feasible in certain roles. The success of such initiatives relies upon full and frank conversations between employers and employees. Some women felt that they had made choices, for others there may have been no options and for women taking a career break it was particularly difficult to find fulfilling part-time roles. The report concludes with implications for female members, employers and ICAS to consider. However, the issue of work-life balance is not just a gender issue. As the report suggests, investigating views of male members of ICAS on work-life balance issues should be the next step.

This project was funded by the Scottish Accountancy Trust for Education and Research (SATER) (see page 45). The Research Committee of The Institute of Chartered Accountants of Scotland (ICAS) has also been happy to support this project. The Committee recognises that the views expressed do not necessarily represent those of ICAS itself, but hopes that the project will provide a useful insight into female members’ views on work-life balance which will be useful to other members of the profession, employers and ICAS itself.

Allister Wilson
Convener, Research Committee
March 2011
Acknowledgements

The authors would like to thank the interviewees for giving so generously of their time to assist with this project. The assistance provided by anonymous referees, Professor Angus Duff, Michelle Crickett and Angie Wilkie is also greatly appreciated.

Finally, the Research Committee and the researchers are grateful for the financial support of the Scottish Accountancy Trust for Education and Research, without which the research would not have been possible.
Executive summary

Since the 1970s, the number of women admitted to membership of The Institute of Chartered Accountants of Scotland (ICAS) has increased rapidly. As at 31 December 2010, females accounted for 30% of the total membership of ICAS and 45% of students. Hence, men and women are now admitted in approximately equal numbers and therefore women will make up an increasing percentage of total membership in future years. The implications of the age profile are that the majority of female members are at an age where work-life balance issues, particularly in relation to balancing a career with childcare and other family responsibilities, are likely to be significant.

A review of the work-life balance literature shows that four main issues have been identified:

1. The meaning of the term ‘work-life balance’ and the ways in which different people conceptualise work-life balance;
2. Impediments to work-life balance;
3. Solutions proposed to assist people in achieving a balance between life and work;
4. Whether and if so, how, choices are made between, for example, working full-time or part-time, and the drivers of these choices.

These issues have been explored within the wider employment literature. This study differs by exploring such issues in a UK accounting context. While female members of ICAS will be aware of the broad choices available to them as they plan their careers, it is hoped that this research can provide insights for them as they make decisions affecting their careers and work-life balance by showing the range of choices and preferences displayed by other members, and the impact of these on their working and personal lives. It is also hoped that the study will add value by raising awareness of an issue that continues to impact upon the careers of members and by suggesting how support can be tailored
to members’ needs. Because people’s work and life arrangements are sensitive areas, in-depth interviews were conducted with fourteen female members of ICAS. The intention was to find out what drives each woman and therefore a decision was taken to report the interview findings in such a way that the women’s voices should tell their unique story, hence the inclusion of a wide range of interview quotes. While care must be taken in interpreting these quotes, given the small number of interviews, some common themes emerged.

The meaning and conceptualisation of work-life balance

The impression drawn from the interviews was that some women viewed ‘life’ and ‘work’ as separate domains, with work generally a lower priority than family. This did not mean that these women were any less committed, conscientious or professional, simply that the emphasis that they placed on work was different. Other women viewed ‘work’ and ‘life’ holistically, proffering the view that what they did at work was part of who they were, thus their self-image was intricately related to their work as well as any family role.

Impediments to work-life balance

The overall impression was that long hours and travel were the greatest impediments to work-life balance but these obstacles were accepted as part of the job. However, they became more frustrating as the women got older or gained family responsibilities, causing some to change employer. Unfortunately, long hours and travel could not be avoided altogether and the decision to work part-time did not necessarily address these problems as there was a widespread view that part-time workers often exceeded their contracted hours.

Solutions proposed to help women to achieve work-life balance

The most frequently used solutions by the interviewees were part-time working and flexi-time. The overall impression was that
part-time work could be fulfilling if it was possible to frame a role that was genuinely part-time but still challenging. This depended upon the willingness of employers to sit down with the part-time worker and communicate openly about expectations on both sides. Those who had found such roles referred to the supportive nature of their employers. These women had all worked full-time for their employer before moving to a part-time contract. Only two interviewees were on a career break but, for these women, there was less positivity. Part-time work varied in terms of job satisfaction, ranging from fulfilling to being routine and below the individual’s capabilities. The most satisfactory arrangements had emerged where both employer and employee had entered into a genuine conversation to find a mutually beneficial arrangement.

**Choices made by women to effect work-life balance**

The rhetoric of choice permeated interviews, but these ‘choices’ encapsulated a wide range, including flexible working arrangements such as flexi-time or individually-negotiated arrangements involving reduced hours and part-time working. Some women had purposefully made choices but, in other cases, the current arrangements had more-or-less evolved. The impression was gained that those in full-time employment had either chosen to work in this way, because of their conceptualisation of work or out of necessity. Those who had opted for part-time work had tended to do so in order to spend more time with their children (with variable success) or because of a largely unspoken belief that this was the best course of action for them. Whatever family arrangements were adopted, interviewees tended to explain these in terms of their views about parenting, family and values. Support from partners was widely regarded as being significant, though women still in the main played the more major role in managing the home, particularly if they were working on a part-time basis or in less senior full-time positions.
Implications

For female ICAS members - This report shows how a range of individual members have shaped their working and personal lives. It shows their choices and the impacts that these have had. Knowing what other women feel about work and life issues can be empowering and may give individual women the confidence to be comfortable with their choices.

For employers – Employers can also learn from the insights provided by the interviewees. Some employers offered opportunities that were regarded by the women as being more satisfactory than others. Arrangements appeared to work effectively where personal and organisational goals were aligned and where full and frank conversations took place on both sides about roles and expectations. Fostering a workplace culture in which such full and frank conversations can take place is therefore likely to lead to greater satisfaction from both parties to the employment relationship.

Specific recommendations for ICAS

It is recommended that:

1. Some guidance about wellbeing and workplace health is provided by ICAS as part of the initial ICAS training and CPD, since interviewees felt that their training equipped them well for technical work matters, but did not prepare them so well for the realities of their working lives.

2. CPD opportunities are offered that are essentially networking events for women to discuss work-life issues since women on career-breaks or who worked part-time felt isolated and would like the opportunity to meet with others in similar positions.

3. Members’ events open to all members, separate from other CPD offerings, are held to raise awareness of work-life balance issues among both men and women.
4. Employers should be encouraged to advertise high-quality part-time roles since women who move out of work find it difficult to locate appropriate positions after a career break. This would also be in the interests of employers who would be able to benefit from a pool of able and willing accountants who might not be in a position to apply for full-time positions.

5. Assistance should be provided to women returners. While this is perhaps more of an employer issue, ICAS could provide a focus for awareness-raising as well as CPD opportunities, with events specifically designed for women returners.

6. Employers should be encouraged to open up a dialogue with their employees about the arrangements that would suit both parties, and to consider the effect that long hours and travel may have on work-life balance. ICAS could provide training on effective and meaningful dialogue and on the practicalities of specific flexible working arrangements, including career breaks, as these would help to create a culture where women could achieve their potential on their own terms whilst meeting the needs of employers.

These recommendations may also be of interest to other professional accounting bodies.
1. Background

Since the 1970s, the number of women admitted to membership of The Institute of Chartered Accountants of Scotland (ICAS) has increased rapidly. As at 31 December 2010, females accounted for 30% of the total membership of ICAS and 45% of students. The age profile of male and female members differs markedly, reflecting the recent upsurge in female admissions with most female members being under the age of 40 (POB, 2010). Hence, men and women are now admitted to ICAS in approximately equal numbers and therefore women will make up an increasing percentage of total membership in future years. The implications of the age profile are that the majority of female members are at an age where work-life balance issues, particularly in relation to balancing a career with childcare responsibilities, are likely to be significant.

The initial interest in gender issues in the accountancy profession focused on how to achieve gender parity (Ciancanelli et al., 1990). Once that had been achieved in terms of admissions, attention shifted to issues relating to retention (Silverstone and Williams, 1979) and progression and glass ceiling concerns (Gammie et al., 2007). Flexible working was the focus of a report published by The Institute of Chartered Accountants in England and Wales (ICAEW) in 2004 (Lewis et al., 2004). This project showed that ICAEW members frequently worked long hours, especially those under the age of thirty. Women without children worked significantly longer hours than those with children. A variety of flexible practices were available, including working from home, part-time work, maternity/paternity leave and flexi-time, and there was a growing awareness of the potential of these arrangements among employers. Nonetheless, the researchers encountered some resistance from employers while individual members viewed shorter hours as being career-limiting with a stigma attached.

Further insight into women’s experiences is offered by a report published in 2007 by ICAS (Gammie et al., 2007). Gammie et al. focused on the attainment of women and found that there was a ‘macho culture’ in
many firms, characterised by long working hours, which restricted female choices. Like the Lewis et al. study, Gammie et al. found that employers were increasingly offering flexible working arrangements and that there was a growing appreciation of work-life balance issues.

The above studies of the accountancy profession were not designed to focus specifically on work-life balance issues but they did provide some suggestion that such issues were beginning to have some impact on professional employment. This report adds to the Lewis et al. study by bringing a more recent, Scottish, perspective and complements the ICAS study that focused on high achieving women by offering a different perspective by exploring how work-life balance issues affect female accountants irrespective of the position they have achieved. In the remainder of this background section, the meaning of the term ‘work-life balance’ is explored, its promotion and schemes available for its implementation are discussed and some recent research discussing preferences and choices is introduced in order to explore the reasons why different women opt for different career paths.

The term ‘work-life balance’ emerged in the mid 1990s, amid demographic concerns due to increasing longevity combined with falling birthrates. Work-life balance was suggested as a response to enable women to participate fully in the job market by combining more easily their careers with family life (MacInnes, 2006). The concept has been actively promoted by UK governments via wide ranging legislation, including sex discrimination, equal pay, maternity, adoption and paternity rights, statutory parental leave, time off to care for sick dependents and the right to request flexible working patterns (Hayward et al., 2007).

Support has also come from the European Union – particularly reductions in working time, annualised working hours, part-time work, lifelong education and career breaks. However, these are piecemeal and not part of an integrated model (Anxo and Boulin, 2006). The UK and EU approaches assume that a voluntary approach will be ineffective in protecting vulnerable employees, including women (Bond et al., 2002).

Employers have also supported the idea of work-life balance on the basis that it is good for business (McCarthy et al., 2010). Benefits reported
include increased motivation and retention, leading to a reduced labour cost, reduced absenteeism and increased productivity (Hayward et al., 2007) and the ability to attract better applicants (Beauregard and Henry, 2009).

Despite its widespread use, ‘work-life balance’ is a problematic term. It may represent an ideal, traditional stereotype of the western, nuclear family that underplays the difficulties experienced by single parents, couples on low incomes, families unable to find suitable childcare or those working long hours to make ends meet (MacInnes, 2006). The notion of balance incorporated within the term ‘work-life balance’ is also contentious, assuming that the aim of balancing is to maintain or enhance a life in equilibrium in subjective dimensions (satisfaction) and in objective dimensions (health, career, successful private life) (Hildebrandt, 2006).

By promoting a concept of balance between work and life, work-life balance becomes conceptualised as a two-dimensional, work versus life problem. Warren (2004) suggests that the work-life system is in fact multi-dimensional. An alternative means of conceptualising work-life balance is to consider the whole person, as there is evidence to show that individuals who value their work and non-work roles equally express most satisfaction (Bourne et al., 2009). Another conceptualisation views work-life balance as a spectrum, ranging from the position where long hours are worked out of necessity (subsistence) to the state where some people do not need to work (hedonism), with varying states in-between (Clutterbuck, 2003). ‘Work-life balance’ is therefore subject to a variety of interpretations, gendered and imbued with traditional stereotypes of the western, nuclear family. This study therefore aims to explore the conceptions of work-life balance held by female members of ICAS.

The potential to achieve work-life balance is commonly associated with flexible working (Houston and Waumsley, 2003). The most frequently requested forms of flexible working are part-time work and flexi-time (Johnson et al., 2008) but other forms include term-time only working, job shares, parental leave and leave for emergencies (Dex and Smith, 2002). Less commonly requested or rarely used arrangements include a compressed working week, annualised hours (Stevens et al.,
[2004] and career breaks (Bond et al., 2002). Working from home is also being used increasingly (Moore, 2006).

The reality of flexible working may not always meet expectations. Users of the virtual office reported that their work had a negative impact on family life (Moore, 2006). ‘Workaholics’ (characterised by high drive, low work enjoyment and high work involvement) and ‘enthusiastic workaholics’ (characterised by high drive, high work enjoyment and high work involvement) are more likely to experience work-family conflict than other workers (Russo and Waters, 2006). Dex (2003) also found that some of the changes were designed to benefit employers rather than employees. The success of flexible working is therefore mixed, making it easier for women to combine paid jobs with family work, but raising questions about whether these address gender inequality in the workplace, or indeed, whether they exacerbate it. This study therefore aims to explore the types of solutions proposed in order to achieve work-life balance and impediments to work-life balance.

A recent development in the literature on gender issues in employment has been the role played by individual choices in career development. An emerging theory, labeled ‘preference theory’, was first identified in 1998 (Hakim, 1998) and has been developed further in Hakim (2000, 2003, 2004, 2006 and 2008). Hakim argues that women are heterogeneous in both their preferences and priorities on the conflict between life and employment and in their employment patterns and work histories. She identifies three preference groups:

1. Home centred women (typically around 20% of women) prioritise family life and children, being full-time homemakers.

2. Adaptive women (around 60%) combine work and family life but are not totally committed to their career and their plans may be determined largely by their partner’s career.

3. Work-centred women (around 20%) are mainly committed to work, rather than motherhood and family. They may have children but delegate childcare to others.
The implication of Hakim’s differentiation between the three groups is that there are substantial differences between their priorities and values.

In contrast with traditional feminist theory, Hakim (2000) argues that women who aim for qualifications and good jobs do get them, therefore women’s concentration in lower-paid and part-time jobs is the consequence, not the cause, of most women’s expectations of marriage and financial dependence on a man. Hakim’s views have been endorsed by Kirby (2003) who presents evidence to show that most partnered women regard themselves as secondary earners once they have family responsibilities. However, she criticises the government’s work-life policies for being directed primarily at work-centred women, with limited relevance to adaptive women and none at all for home-centred women. Kirby (2003) therefore advocates that differences in priorities are valued, that policies should be based on real life not social engineering and that there should be an open debate about women’s priorities.

Hakim’s views have attracted criticism, however. Dick and Hyde (2006) argue that there is a widely-held assumption in the UK that women prefer childcare, yet in other countries where different benefit and legal structures exist, that assumption does not apply. Crompton et al. (2003) argue that although women tend to take most responsibility for childcare this does not mean that they have chosen to do so, as this so-called choice has been structured by a lack of alternatives. Jenkins (2004) agrees, arguing that genuine work-life balance will only be achieved if stereotypical gender roles are destroyed and new perceived roles of equal parental responsibility are created.

Tomlinson (2006) questions the static nature of Hakim’s adaptive label, stating that women work full-time and part-time at various stages, thus making it problematic to associate work orientation with either full-time or part-time status. Tomlinson (2006) argues that women are more likely to face constraints at certain points, for example, when their children are young, though constraints are mediated by class position and financial resources. Tomlinson’s research indicates that the category of adaptive women is broad, encompassing a variety of types, such as those who have children before a career, or who intend to develop a career
later or who feel that career and family can be combined. She argues that women’s perceived choices are structured by care networks, work status and welfare policies as well as preferences, leading to a variety of career trajectories, more complex than the adaptive label suggests.

Previous research into work and gender issues within the accountancy profession has not explored the role of choices and preferences in women’s career and personal development. This study therefore aims to explore women’s choices and the reasons for them.
2. Research approach

Issues relating to women’s lives, experiences, motivations and preferences are sensitive and therefore best explored via interviews. As it is necessary to understand the context within which women’s careers are situated, fourteen in-depth interviews, essentially in the form of a life history, were conducted with female members of ICAS (see Table 1). All but one had children. While such a small sample cannot offer generalisable results, it was adopted here as it was the authors’ intention to spend time with the interviewees in an attempt to understand the reality of their lives and work choices. Recent work-life balance literature suggests that it is simplistic to categorise women into types. Rather, recent research stresses that women often tend to find individual solutions. This research was designed to explore these individual solutions. The interviews were drawn from as wide a range of individuals as possible, covering: Big 4 and smaller chartered accountancy firms; industry/commerce/the public sector; full-time and part-time workers; women on career breaks; women ranging in age from early 30s to 50 plus; and women located in a variety of geographical locations.

The interviews ranged from one and a half to three hours in duration, beginning with the interviewee’s life and career history and then focusing broadly on their current and past roles, reasons for career moves/changes, choices made, the impact of family circumstances and the values underpinning each woman’s life and work. They were semi-structured, in order to ensure comparable coverage where relevant but took the form of a conversation in order to be able to focus on the individual circumstances of interviewees. This report contains numerous quotes from these interviews as the intention is to let the women’s voices speak for themselves.

All interviewees were assured of anonymity, hence fictitious names and only brief biographical details are included.
**Table 1 Interviewees**

<table>
<thead>
<tr>
<th>Interviewee</th>
<th>Age</th>
<th>Child(ren)</th>
<th>Employment status</th>
<th>Role</th>
<th>Sector</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alison</td>
<td>30s</td>
<td>Primary-school age</td>
<td>PT, previously on career break</td>
<td>Accounts preparation</td>
<td>Professional body/practice</td>
</tr>
<tr>
<td>Brenda</td>
<td>30s</td>
<td>Pre-school and primary-school age</td>
<td>PT</td>
<td>Accounting</td>
<td>Industry/commerce</td>
</tr>
<tr>
<td>Catherine</td>
<td>30s</td>
<td>Pre-school age</td>
<td>PT</td>
<td>Manager</td>
<td>Professional body/practice</td>
</tr>
<tr>
<td>Davina</td>
<td>30s</td>
<td>Primary-school age</td>
<td>FT</td>
<td>Accountant</td>
<td>Industry/commerce</td>
</tr>
<tr>
<td>Elizabeth</td>
<td>30s</td>
<td>None</td>
<td>FT</td>
<td>Financial Accountant</td>
<td>Public sector</td>
</tr>
<tr>
<td>Fiona</td>
<td>30s</td>
<td>Pre-school age</td>
<td>Career break</td>
<td>Full-time mother</td>
<td>Previous industrial experience</td>
</tr>
<tr>
<td>Gail</td>
<td>40s</td>
<td>Teenage</td>
<td>FT</td>
<td>Manager</td>
<td>Professional body/practice</td>
</tr>
<tr>
<td>Hannah</td>
<td>40s</td>
<td>Primary and secondary-school age</td>
<td>PT</td>
<td>Tax specialist</td>
<td>Professional body/practice</td>
</tr>
<tr>
<td>Ingrid</td>
<td>40s</td>
<td>Secondary-school age</td>
<td>PT</td>
<td>General practice</td>
<td>Professional body/practice</td>
</tr>
<tr>
<td>Jane</td>
<td>40s</td>
<td>Teenage</td>
<td>FT</td>
<td>Partner</td>
<td>Professional body/practice</td>
</tr>
<tr>
<td>Kate</td>
<td>40s</td>
<td>Pre-school and primary-school age</td>
<td>PT</td>
<td>Educationalist</td>
<td>Public sector</td>
</tr>
<tr>
<td>Lisa</td>
<td>50+</td>
<td>Primary-school age</td>
<td>FT</td>
<td>Auditor</td>
<td>Public Sector</td>
</tr>
<tr>
<td>Marion</td>
<td>50+</td>
<td>Teenage</td>
<td>FT</td>
<td>Partner</td>
<td>Professional body/practice</td>
</tr>
<tr>
<td>Niamh</td>
<td>50+</td>
<td>Grown up</td>
<td>FT</td>
<td>Director</td>
<td>Professional body/practice</td>
</tr>
</tbody>
</table>
3. Interview findings

This chapter reports the results of the interview findings under the following sections: conceptions of work-life balance; solutions to work-life balance; and the choices made by women in attempting to effect work-life balance. A summary completes each section.

Conceptions of work-life balance

Definitions of work-life balance varied. Some interviewees who worked on a part-time basis viewed ‘work’ and ‘life’ as essentially separate domains:

For me, work is quite separate from life in that I don’t ever take work home with me... And I don’t particularly worry about it at home.... Work-life balance I think is probably having enough work to make you feel fulfilled and useful, but enough time to have life...and, the balance bit is the difficult bit, I think. (Hannah)

To me you’ve got your leisure time, and how I would look at it, you’ve got your work time...I think it’s getting satisfaction from your job... and... still having sufficient time for you and for your family, and not letting your work take that time away. (Catherine)

Where work and life are thought of as separate domains, they may still be viewed as co-existing and contributing to the whole person:

I think of life and work as being quite separate... I don’t tend to go along to the office social things and stuff like that... but I do think work is part of what I am. (Ingrid)
Women who worked full-time expressed similar views about the importance of their working lives to their individual make-up, although they tended to view work and life holistically rather than separately:

Work-life balance for me is a phrase I don’t really like if I am honest... it has become a bit of a misnomer for saying, you know, work bad, life good. Whereas actually if you want to use that phrase I would rather it was working at life balance rather than work-life balance. Because actually for me it is about balance...You have got to be able to partition and separate in terms of not bringing your work issues into your home life. But I am who I am partly because of what I do in my work. (Jane)

I see work as a very important part of me. You know, if I wasn’t working I don’t know if I would get the same satisfaction out of life. Because you know, I get a lot of my satisfaction out of both my family and my work. (Marion)

Jane and Marion are both in similarly high level positions and shared a holistic view of work-life balance, although there was some suggestion that there are aspects that are separate:

I try and keep my working week and my weekends separate. (Marion)

Conceptions of work-life balance may vary depending upon motherhood status. Elizabeth does not have children and her definition focuses to a significant extent on work but recognises a life outside work:

Work-life balance is being able to do your job but then come away and still be able to have time to do the things that you want to do at night time... Basically, a life outwith your work... You have got to come out of work feeling that you have done a good day’s job, a good day’s work, and you have got things achieved...and then you can go and relax at night time. (Elizabeth)
Similarly, Fiona, who is currently a full-time mother, felt that work-life balance meant something different before children:

*Before the children, my work-life balance was fine. I was happy to work whatever hours it took. I did enjoy my job but I tried to keep weekends to myself. (Fiona)*

Some definitions focused on the aspect of balance:

*What I struggle with in terms of the work-life balance is just getting that balance of how you spend your time absolutely right... Recently I have started sort of planning my days a bit more, if you know what I mean. Sometimes I will sit down on a Monday and make a list of what I want to try and fit in that week. (Alison)*

*For me the work-life balance is that I would be able to have a job that I could fulfill what would be expected of you professionally... that would fit in with how you managed your other life as well you know, so that there has got to be balance... But it is job sizing for me that is the crucial thing with work-life balance... You know, you are expected to be constantly having your work eating into your family life but if there is any family life eating into your work-life, people are raising eyebrows. (Lisa)*

Others focused more on the ‘life’ aspect and, in particular, the pressure of making a life for others that sometimes meant that their own lives were squeezed out:

*I would see it as having sufficient time to do all my motherly, wifely home duties and also have time for myself within a week without feeling completely stressed to get everything done... I still think that I spend too much time on work and not enough time with my family... and I would like to have something in there for me... where is me in this equation? That is the bit that I want back. (Davina)*
My husband works away a bit, so... I do sometimes feel as though I have just got everything to do... I don’t feel that I have got much of a life at that point... I think that I am not concerned so much about myself, more about whether the children are being put under unfair pressure by long days at nursery for the littlest one and by the older two you know, having the day at school and then formal childcare... I suppose that I do feel a bit guilty. (Brenda)

Most interviewees wanted to combine a career with family responsibilities. Niamh wanted something that was:

Self fulfilling, you know, fulfilling intellectually and fulfilling on a mother sort of basis... I really wanted a career but I wanted a family as well. (Niamh)

However, the relative priorities given to career and family depended upon individual values. Kate said that she regarded work-life balance as giving her:

Enough of a challenge... Not the ultimate challenge. I couldn’t cope with the ultimate challenge any more. I wouldn’t want to. So enough of a challenge, but the flexibility to allow me to meet that challenge at a time of my choosing. And allowing me always to deal with my family's priorities first and foremost. (Kate)

While care must be taken in interpreting these quotes, given the small number of interviews, the impression drawn from the interviews was that women who had chosen part-time work conceptualised work-life balance differently from full-time working mothers in high level positions and from women without children. Some women viewed ‘life’ and ‘work’ as separate domains, with work generally a lower priority than family, though this did not mean that these women were any less committed, conscientious or professional, simply that the emphasis that they placed on work was different. Other women viewed ‘work’ and ‘life’ holistically, proffering the view that what they did at work was part of
who they were, thus their self-image was intricately related to their work as well as any family role.

**Impediments to work-life balance**

The most frequently-mentioned impediment to work-life balance was the long-hours culture. Extensive travel was also mentioned. Several interviewees referred to the long-hours culture that they had experienced in the past which had contributed to their decision to seek alternative employment. For example:

*In the busy season as they called it, you just stayed for however long it took, you know. It was quite, quite normal and accepted that you might be working until eight or nine at night.* (Brenda)

*I got to the point that I was resenting coming in at weekends. And it was month after month, because we did relentlessly do deals... I would really resent coming in Saturdays and Sundays at that point..... My first priority was my children ultimately.... If I had had no children that wouldn't have bothered me in the slightest...I was the only one who was packing up at sometimes seven o'clock. I know that that sounds ridiculous, you know, packing up at seven o'clock because I had an accommodating family. But that still wasn't enough.* (Kate)

Some interviewees referred to a long-hours culture that was still affecting them, or colleagues, in their current employment:

*Tom thinks I work too much... I knew that accountancy would probably be longer hours, but I... wasn't expecting it to be as hard as it is... The expectation at work is that you will do what it takes, especially when you get to a certain level.* (Davina)

*I feel reasonably ok. I mean there are some times when I get really pretty stressed, just because of the sheer volume of work that we do... I reckon that I am working from somewhere between about forty-five to*
fifty hours a week. And that is probably down on what it would have been five years ago. (Marion)

Long hours can affect part-time as well as full-time staff:

Most people as far as I can see tend to do four day weeks... I think that most of them are supposedly doing twenty-eight hours. But quite a lot that I can see are putting in more than the twenty-eight hours. So I suspect that the [organisation] is probably winning out of that to the extent that they are probably getting more than 80% from people, but only paying 80%. (Brenda)

Similarly, travel was something that interviewees hadn’t minded in the early years of their employment but was something that had ultimately caused Elizabeth to change employer:

I had done it for two years, travelling Ryanair to Italy and getting home at midnight on a Friday night. Enough is enough. I mean it was great... I did a few stints in Singapore which was fantastic. I thoroughly enjoyed it... But the travel... enough is enough. Not now... It is a lot easier to do the travel when you are younger. (Elizabeth)

Sometimes travel was recognised as being required, though it was not really liked:

I travel to all of the offices. It is one of the down sides of the job.
(Marion)

The overall impression was that long hours and travel were accepted as part of the job but became more frustrating as the women got older or gained family responsibilities, causing some to change employer. However, they could not be avoided altogether and the decision to work part-time did not necessarily address these problems as there was a widespread view that part-time workers often exceeded their contracted hours.
Solutions to work-life balance

The most frequently-mentioned solutions to work-life balance were flexible working arrangements and part-time work.

The flexible working arrangements mentioned by interviewees varied but, in general, fell into two categories, specific company policies, such as flexi-time, and individually negotiated arrangements.

To hold on to good staff they have got to become more flexible...we don't pay high salaries here, so what we can give is flexibility rather than money... and in fact to demonstrate that, I think we have got about 85% women and 15% men staff-wise. (Niamh)

There was a feeling among interviewees that attitudes have changed, although the extent of change might depend on the size of the firm and the grade of work being undertaken:

There is just a much greater understanding, recognition and support for people’s different personal demands outwith the work environment. (Jane)

Flexi-time allows employees to work additional hours some weeks in order to get time off later:

You are meant to be in your audit, wherever you are working between ten and twelve and between two and four on any given day. And apart from that you can flex your time in either direction just however you want... we can also build up quite a lot of flexi…. enough to cover the October holidays. (Lisa)

You’ve got your core hours... so you must be in the office or seen to be working within those times, outwith that you can manage obviously your hours as long as you do your contracted hours... I would say the introduction of that had a very big, positive impact on me and on the
firm, because you were getting something back for that extra overtime. (Catherine)

Ingrid could also use flexi-time, which helped her to manage her day-to-day commitments rather than building up extra holiday, but in reality her hours usually exceeded her contracted ones:

For me personally, flexi-time’s more helpful in that it gives you up ‘til 10 o’clock to come in, so instead of having to be there by quarter to nine, you can be a little bit later, that’s what helps me. So although my hours are quarter to nine ‘til 1, in effect they’re usually about 10 past 9 ‘til 2. (Ingrid)

However, flexi-time may only be flexible within limits:

I did ask to work flexibly two years ago, it must have been, when I had an under-six, and was turned down. I had been asking to work more in term-time and less in school holidays... The firm has flexi-time, but it’s inflexible flexi-time in that it’s only a week a year, it’s not enough to make any difference for somebody who’s trying to work less at school holidays. (Hannah)

If you went round the firm and spoke to specific individuals some of them you know, don’t use flexi-time, because they don’t want to or maybe their department is imposing that you can’t use it. (Catherine)

Only one interviewee had annualised hours, whereby she had to work a set number of hours in the year, rather than having to work a set amount each week:

In agreement with my line manager, I can space the working around when it suits me to do the working. I normally try to get into work for eight o’clock in the morning because I can drop my daughter off at school at eight and I meet her at the school gates so it is like she hasn’t
got a working mum almost. And like on a Friday we finish at three and I just pack up and go at three o’clock. (Lisa)

In other instances, flexibility was mentioned, even though there was perhaps no specific flexible policy:

...we were asked to complete a survey recently about what is the single best thing about working at xxx? And the answer that I put down was flexibility. (Kate)

I don’t know if you would have so much flexibility in a bigger place. Maybe in the position that I am at it might be ok, but I do appreciate that side of working here anyway. It is very flexible. (Davina)

While flexible provision was evident in places, some women would ideally like more flexibility than they are currently offered, though this may not always be a realistic proposition:

In the area I work in it is... every quarter there is reporting to be done so there is not really a quiet three or four month stretch or whatever. And it certainly doesn’t coincide with the school summer holidays. It is probably one of our busiest times, the reporting that goes on after the 30th of June. So you know, while it would be nice to be able to take maybe more time off then and make up for it elsewhere, in practical terms the area that I am in and the work that I do, it wouldn’t work because of what needs to be delivered. (Brenda)

Covering children’s illnesses can also be problematic:

I think that if someone has not been well of an evening, you are kind of hoping that they will be fully fit the next day and perked up... We tend to be a bit, well “Don’t tell anyone and off you go”. I think that it is difficult for your colleagues as well if they were to see you constantly being off... You know, the work always falls on someone else eventually, doesn’t it? (Brenda)
The impression gained was that there is an increasing range of flexible provision but that this varies from employer to employer and from position to position. While flexibility was generally welcomed, it is not necessarily as flexible as all would like and may simply not be an option in all cases.

Part-time working is widely considered to be a solution to the difficulties of combining work and family responsibilities. Before the more widespread introduction of a range of flexible working practices, moving to part-time employment was the only real option. Marion reduced her hours when her son was aged seven. However, in practice the hours worked were not part-time:

I worked those part-time hours and it wasn’t really part-time. You know, I think I was... What would it have been? Thirty-two hours per week I was supposed to be working? But in practice it would be way, way over forty that I would be working... And I did that for about four years. And then it was a condition of (getting a promotion) that I went back up to full-time hours. (Marion)

While this arrangement worked in achieving the desired flexibility, it would not now be necessary as this arrangement could be accommodated within the firm’s flexi-time policy but at the time Marion felt better about reducing her hours rather than feeling that she wasn’t giving value:

I just wish that we had had flexi because I wouldn’t have had to drop 20% of my income... It was actually easier to drop the income and feel in my mind that I was giving value, you know. (Marion)

Catherine has moved from a full-time role to working three days per week. In her case, this was working well because there had been good communication between her and her line manager:

I think the transition’s worked really well, I was quite nervous about it and my big fear was obviously cutting my workload from five days down to three days, was I going to end up doing five days work in three
days? That was obviously my concern, but having a very good boss... I know what my responsibilities are, who I’m reporting to and what’s expected of me... It’s a really good relationship. (Catherine)

This transition worked well because there was an open and realistic conversation about what the new role would be, with work cut down to fit the reduced hours but without a loss of responsibility or challenge. Such arrangements can require compromise. While Catherine’s employer might have wanted her to work longer hours, Catherine’s first thought had been to work two and a half days rather than three. Nonetheless, she was now happy to work three days:

At the moment it’s working, you know, and... I think going back two and a half days would mean that I would be doing three days work in two days, and I’d just be putting myself under more pressure. So I’ve accepted that I’m doing three days and I am happy, but I think my ideal would have been kind of two and a half. (Catherine)

Brenda also negotiated part-time hours with her employer after a period of full-time working. She now works four days per week but previously worked two days per week:

I knew that I didn’t want to work full-time... we wanted to you know, have some hand in the upbringing of our children. So as a negotiating gambit I said that I would work two days, expecting them to say four and compromise on three, but they actually agreed that I could work two days... He probably shouldn’t have agreed to the two days to be honest... I thought that he would negotiate harder so... You know, when you have asked for two and they say ok, you don’t turn round and say, well actually don’t you mean three? (Brenda)

In Brenda’s organisation, she has seen an increasing number of women working part-time, with four days being commonplace:
I think that basically once you are in, physically in for the four days, then you essentially as far as I can see, you are asked to pretty much do a full-time role without the full-time pay. But then you do have that day off. (Brenda)

Thus, even if the hours are virtually full-time, part-time working might be preferred in order to protect some time off, as Marion had found in an era before more widespread flexible arrangements.

These women had been able to maintain interesting roles. Not all are so lucky, however. Some interviewees expressed the view that it was difficult to find part-time opportunities and, where found, the work was often not very challenging:

If I wanted to work maybe three days a week or whatever I think that I would have to take a different job, probably a pay cut. (Elizabeth)

The people I work with are lovely. They are really nice and the hours are fantastic for school care. I mean they really are. But that comes at a cost. And the cost is that the work is not very interesting, you know. (Alison)

I don’t work at the level I used to work at... So, yes it’s a lot less satisfactory in many ways than it was when I was full-time. But I enjoy coming out and doing something, having something to do. (Hannah)

Some interviewees also felt that part-time working could be arranged at certain levels within an organisation but would be difficult to arrange at the highest levels and can present difficulties from an employer’s point of view:

I don’t think they have a problem with part-time up to a certain point but I think they probably would expect that the partners would be full-time or very close to it. (Ingrid)
...I do have somebody who is part-time working for me...she is a more senior level. It is difficult, because of some of the tasks that she does at month end. If month end falls on days that she is not here we have to put something else in place. (Elizabeth)

It was generally considered that it is difficult to find part-time work unless an employee negotiates a change from full-time to part-time working with the same employer:

I’ve been looking at websites and there are hardly any opportunities for part-time. (Alison)

I suspect that there are very few roles... unless you can engineer once you are in a place. (Brenda)

The job market’s pretty dead just now. I haven’t searched extensively but I looked at the ICAS website – there was support for redundant... but not part-time...I’d be keen to speak to somebody. (Fiona)

It may be easier to arrange part-time work outside of the large cities or in particular areas of work:

They want to keep the trained up staff, they want to keep them and in a small area... it is not quite so easy to dictate. (Ingrid)

A discipline like personal tax is much, much easier to do part-time because you are working on lots of little bits and you can do half-day’s work and get useful things done. (Hannah)

The availability of good part-time opportunities may also depend upon the state of the wider economy. The interviews were held during a period in which the UK was officially in recession:

I was fortunate three years ago there was a shortage of qualified CAs when I started thinking what can I do, and I think if I was trying to find something now, I wouldn’t. (Hannah)
I think that it will be really quite tough for working parents as we go through the credit crunch, because attitudes may well harden. Business cases for flexible working may be more difficult. (Jane)

Trying to find another job that would allow me to have you know, the time with my children and so on... I am struggling to know if they exist, those jobs and if so, where they are. And frankly in the current economy there will probably be about three hundred other people going for them if they do. (Brenda)

Although some interviewees had been able to negotiate satisfactory roles, nonetheless there can be problems:

I don’t go out of my way to tell clients that I’m part-time... If something happens, you know you have to do something that maybe takes a few hours, then that’s not just a few hours of a week, it’s you know, it’s 20% or it’s 10% of your entire week, and so, that means that it’s hard to actually do what you wanted to do in a week, because there’s things that come up unexpectedly. (Ingrid)

Part-time employment was described by some interviewees as being in some sort of limbo:

You’re not in one camp or the other if you’re working part-time....At work you don’t really belong because you’re not, the social things always happen on Friday evening and I don’t work Fridays, well evenings are out anyway because that’s family time. So you tend to come to work and you just work. (Hannah)

Where it is difficult to complete all tasks within part-time hours, interviewees sometimes take work home with them to finish at a later point. This can be difficult, however:
That’s the impact of taking work home, I actually have no spare time at home to do it…you take your work home and you actually don’t have a single minute that you can do it in, but you still think about it. (Ingrid)

I rarely if ever work at home. Even if I bring something home I can almost hardly bring myself to read it. I just find it very, very hard. (Brenda)

There may be longer-term implications too:

This is a personal thing. This is not a firm’s thing. I just feel disappointed sometimes when I look at the younger women coming through… to me they are compromising in a way that I wouldn’t have compromised, you know. Just about all of our female accountants when they have babies, now come back and work part-time. Not all, but just about all. And so they are almost in a way limiting themselves as to what they can do. (Marion)

The overall impression was that part-time work could be fulfilling if it was possible to frame a role that was genuinely part-time but still challenging. This depended upon the willingness of employers to sit down with the part-time worker and communicate openly about expectations on both sides. Those who had found such roles referred to the supportive nature of their employers. These women had all worked full-time for their employer before moving to a part-time contract. For women who had taken a career break, there was less positivity. Alison and Fiona were not confident that there were many part-time roles available to new employees and both felt that there were limited opportunities to find out about such roles. The ‘credit crunch’ was considered to have made finding part-time work more difficult. Part-time work varied in terms of job satisfaction, ranging from fulfilling to being routine and below the individual’s capabilities. Catherine probably had the most satisfactory role but that had emerged as a result of goodwill from both her and her line manager. The enthusiasm of individuals on both sides to find a solution cannot therefore be ignored.
Choices made by women in attempting to effect work-life balance

The women interviewees adopted a wide range of working roles and practices. An objective of the research was to investigate whether these had resulted from choices made by these women and, if so, whether they felt that they had been able to make choices freely.

Some interviewees specifically referred to choices or selections that they had made:

I very purposefully chose. Yes, very purposefully. (Alison)

It is about being confident in your choices. Choices about how you and your partner in life are going to make it work. About the support network you put around you – childcare, friends and family. And how they fit into your support network... The choice that we took...to employ a nanny was not an easy one in terms of financially... it was a substantial investment if you like, and one that was made because I wanted to have... the personal comfort to have somebody coming into my home looking after my family in my home. (Jane)

Some interviewees were uncertain that they had real choice or felt that they did not have a choice:

I don’t know how free I was in my choices, you see, at the time. (Marion)

A lot of women do actually give up working ... if you are in the financial position where you can give it up then they often do. It wasn’t an option for me, so I just carried on. (Lisa)

My earning capacity is twice that of Graham’s so there wasn’t really a choice there. (Davina)
The fact that my husband was made redundant was a real focus... And so it was... four months old and straight back to full-time work. (Marion)

The choices made by the women interviewees appeared to have been driven by views on parenting, family and inner values. Having children was frequently mentioned as being a factor influencing changes in choices:

I think that family events do sort of impact on your expectations over the piece. (Niamh)

If I didn’t have children I would probably still be working one hundred and twenty hours wherever I was. (Kate)

Opinions about parenting drove some choices:

At the moment I feel strongly that I should be there for my children when they get home from school. (Alison)

I think now I could go back and be motivated and stimulated with a career in tax. Back then I couldn’t have imagined anything worse. I just couldn’t. But now I could do it. Because what you want from a career with four children is very different from back then. (Kate)

The ability to make choices does of course depend upon individual circumstances, including, where applicable, a partner’s income. Having the money to afford to action one’s preferred choices is something that a number of interviewees recognised as putting them in a fortunate position:

I feel very fortunate that I have been able to have the choice to spend time where I want to spend the time. (Kate)
I think I always thought part-time, I could have, but I didn’t have to do it financially. (Ingrid)

I work for the interest rather than because I have to. And I recognise how fortunate I am. (Hannah)

I have always had that fear of getting to the point where I look at my children and think, I wish I had spent more time with them... I think that I wanted to send a message to them that motherhood was the best thing that I have ever done. (Kate)

The interviewees, whether working full-time or part-time, frequently indicated that they felt that their family was their first priority:

What is so important... What is important is that I manage to look after the children and have a bit of fun with them while keeping my work ticking over, you know. (Alison)

Now that I’ve got Harry at home he is my priority at the moment. (Catherine)

Views on family issues showed changes with age:

It has got much easier. I mean when I started... I do remember getting a comment from our chief executive actually, who had made some comment about me arriving for a meeting and why had I scheduled a meeting in xxx for 9.30? And I had said, well that was the earliest that I could get to xxx. And he made some comment about commitment. (Marion)

I am if you like the in-between generation. Because my parents were traditional, I am the generation that had to break through to do things differently. (Jane)
Interviewees frequently referred to the importance of having a supportive partner. The women who held the highest level positions of all of the interviewees were particularly certain that their choice of partner had been crucial to their career and success:

*I have to say that with me I think that it ultimately comes down to the husband I have got.* (Marion)

*He supported me in my choice to be at home full-time and he has been very, very supportive of my decision to go back part-time...he does understand.* (Hannah)

*If that person is a supporter of your aspirations then you can fly. If they are not then they will pull you down. It will be difficult.* (Jane)

Practical assistance from partners was important:

*John and I have always had a very clear understanding that for example in the days when the children fell ill and had to be at home, it wasn't a case of Mum always. We would say 'ok, what have you got on... who can flex'*. (Jane)

*My husband is a CA. He had his own practice. So it maybe made it slightly easier for me because the kids could go to his office at four o'clock when the schools stopped.* (Niamh)

For other interviewees, partners, while supportive, were not regarded as carrying out a significant proportion of family responsibilities:

*I am still the principal carer, the principal housekeeper in the house, you know, so... like I am away for a week so you know, I have to plan menus and everything for a week if I come away...I mean, he does his fair share, but he doesn't organise any of it.* (Lisa)
Overall, the interviewee’s partners were taking a greater role in household life than earlier generations but interviewees often felt that they still did more in this regard:

It’s still women that do more of that kind of thing; they’re always the ones that are making the dentist appointments. (Ingrid)

The role played by partners also extended to domestic arrangements. These varied enormously. At one end of the spectrum, Jane had, and continues to have a nanny:

Actually she is my Girl Friday. So what that means is that she helps to support all of the things that make me happy in terms of running the household...So that actually both my husband and I can run our careers without coming home at the end of the day to a list of chores. (Jane)

A number of interviewees purposefully shared domestic responsibilities:

I probably do most of the shopping. He does as I say, you know, just over half the cooking. What else? I do all the catering for entertainment at dinner parties and friends coming and all that. He does all the ironing. He does nearly all the gardening, although I help in the summer. I deal with the cars because he doesn’t care to deal with the cars. So it works out pretty much 50/50. (Marion)

Sharing, however, is not always easy. Davina’s husband looks after the home while she works but there are still things that she does:

Tom because he is a house husband he does all these sorts of things, but he doesn’t vacuum and clean the same as me so I will do certain things again. I still do all the laundry. I do the bathrooms and toilets because I think that he gave up because I kept doing them after him. (Davina)
The rhetoric of choice permeated interviews but these ‘choices’ encapsulated a wide range. Some conversations had purposefully taken place about working and family arrangements but in other cases the current arrangements had more-or-less evolved. While generalisations from a small sample are difficult, the impression was gained that those in full-time employment had either chosen to work in this way because of their conceptualisation of work or out of necessity, whereas those who had opted for part-time work had tended to do so in order to spend more time with their children (with variable success) or because of a largely unspoken belief that this was the best course of action for them. Whatever family arrangements were adopted, interviewees tended to explain these in terms of their views about parenting, family and values. Support from partners was widely regarded as being significant, whether emotional or in a practical sense, though women still in the main played the more major role in managing the home, particularly if they were working on a part-time basis or in less senior full-time positions.
4. Conclusion and recommendations

Care must be taken in drawing conclusions from a small sample size. However, the following tentative conclusions are drawn:

- The fourteen women’s conceptions of work-life balance were all remarkably different, focusing variously on work, or life or an amalgam of the two. Therefore, it would seem simplistic to try to categorise these women into types as some of the literature attempts to do. Each has a unique life history but the impression gained is that finding a fit with an employer, if the woman chooses to work, and being happy with one’s choices, whatever these might be, are important.

- The major impediments to work-life balance mentioned by the interviewees were the long-hours culture and significant travel. Working excessive hours was mentioned by both full-time and part-time workers, hence part-time work is not necessarily a solution to long hours.

- Flexible working arrangements and part-time working were often viewed as a solution to problems of work-life balance. However, this is not necessarily the case in practice. Some of the highest achieving women in demanding, full-time jobs, had found a good work-life balance that worked for them, whereas some of the women who had opted for other work arrangements felt less satisfied with their work-life balance. Being satisfied with work-life balance did not appear to be associated with any particular set of working arrangements. The impression gained was that being satisfied with work-life balance was more related to finding roles that were fulfilling on the women’s own terms, including in relation to the women’s inner values, and having domestic circumstances that were supportive. Part-time work could be fulfilling where both employee and employer were committed to making the arrangements work, sizing the role to the contracted hours and providing challenging tasks. However, part-time work was not always fulfilling on these terms, since some women felt that their work
role was unsatisfactory in that it was below their abilities or was such that they did not really feel that they fully fitted into the organisation.

- The women had all made many choices in terms of career but these varied from being definitely-made choices to being ones that emerged in a more unplanned manner. Some had made specific choices that had worked for them; others felt that the reality of their lives was that they had not had a real choice in some of their decisions. Commonly-mentioned factors influencing these women’s choices were having children, views of parenting and their value systems. Again, these were deeply individual, making generalisations difficult. The role played by partners was often a significant factor in whether the women were happy in their choices.

**Implications**

For female ICAS members - While female members of ICAS will be aware already of the broad choices available to them as they plan their careers, it is hoped that this research can provide insights for members as they make decisions affecting their careers and work-life balance by showing the range of choices and preferences displayed by other members, and the impact of these on their working and personal lives. It shows their choices and the impacts that these have had. Knowing what other women feel about work and life issues can be empowering and may give individual women the confidence to be comfortable with their choices.

For employers – Employers can also learn from the insights provided by the interviewees. Some employers offered opportunities that were regarded by the women as being more satisfactory than others. Arrangements appeared to work effectively where personal and organisational goals were aligned and where full and frank conversations took place on both sides about roles and expectations. Fostering a workplace culture in which such full and frank conversations can take place is therefore likely to lead to greater satisfaction from both parties to the employment relationship.
Specific recommendations for ICAS

It is recommended that:

1. Some guidance about wellbeing and workplace health is provided by ICAS as part of the initial ICAS training and CPD, since interviewees felt that their training equipped them well for technical work matters, but did not prepare them so well for the realities of their working lives.

2. CPD opportunities are offered that are essentially networking events for women to discuss work-life issues since women on career-breaks or who worked part-time felt isolated and would like the opportunity to meet with others in similar positions.

3. Members’ events open to all members, separate from other CPD offerings, are held to raise awareness of work-life balance issues among both men and women.

4. Employers should be encouraged to advertise high-quality part-time roles since women who move out of work find it difficult to locate appropriate positions after a career break. This would also be in the interests of employers who would be able to benefit from a pool of able and willing accountants who might not be in a position to apply for full-time positions.

5. Assistance should be provided to women returners. While this is perhaps more of an employer issue, ICAS could provide a focus for awareness-raising as well as CPD opportunities, with events specifically designed for women returners.

6. Employers should be encouraged to open up a dialogue with their employees about the arrangements that would suit both parties, and to consider the effect that long hours and travel may have on work-life balance. ICAS could provide training on effective and meaningful dialogue and on the practicalities of specific flexible working arrangements, including career breaks, as these would help
to create a culture where women could achieve their potential on their own terms whilst meeting the needs of employers.

These recommendations may also be of interest to other professional accounting bodies.

**Final thoughts**

Finally, the abiding impression from interviewing the fourteen women was that they were all highly able, professional and dedicated in the many things that they did in their lives. However, while some had fulfilled their potential on their terms, whether in relation to work or family or both, there was evidence that not all women felt totally satisfied. Some of the women appeared to ‘have it all’ while others were struggling to ‘juggle their lives’. This suggests that more could be done to allow all women to fulfill their full potential on their own terms. This research has only begun to explore the reasons for such variability and further research is necessary in order to explore more fully the reasons for individual wellbeing, or the lack of it. Finally, this research only covered women’s lives. Future research covering men’s lives is necessary in order to provide a more complete picture of current working life and work-life balance as a chartered accountant.
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About SATER

The research projects which culminated in this publication were funded by grants from The Scottish Accountancy Trust for Education & Research (SATER) – a registered Scottish Charity (SC034836). The SATER Trustees are pleased to have been able to support these projects and hope that the results are of interest and relevance to a broad range of users.

SATER’s objective is to promote research into, and education of, accountancy, finance and management together with all subjects in any way related. In fulfilling its charitable objectives, it also seeks to provide public benefit by making grants for research projects which result in reliable evidence for use in the development of policy – by professional bodies, standard setters, regulators or governments.

SATER is happy to receive grant applications for research projects from within and outwith the University sector, so long as these utilise sufficiently robust research methodology and the results from the project are likely to provide public benefit.

SATER considers a broad range of grant applications from anywhere in the world. These do not have to be solely for research projects but can be for other research or education initiatives within SATER’s specific subject areas, and must be expected to provide public benefit.

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Further details about SATER and the ICAS research programme can be found from the SATER and ICAS websites: scottishaccountancytrust.org.uk/research.html and icas.org.uk/research.

Nigel Macdonald
Chairman of SATER
March 2011
With work-life balance issues being closely related to wellbeing initiatives and the aim of attracting and keeping a healthy, happy and productive workforce, work-life balance is an important consideration for employers as well as employees. In a profession often characterised by long hours, achieving a work-life balance has always been an issue. But what does work-life balance actually mean and how do we achieve this?

This research project investigates the views of female members of The Institute of Chartered Accountants of Scotland (ICAS) to explore: the conceptions of work-life balance; the solutions proposed to help women achieve work-life balance; the impediments to work-life balance; and the choices made by women. The report concludes with implications for female members, employers and professional bodies to consider.

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