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WORK-LIFE BALANCE

As stated in the introduction to this casebook, one of the major workplace changes in the past three to four decades has been the movement of married women and women with children into the paid labor force (Cohen & Bianchi, 1999). Historically, organizational structures were based on the premise that the most valued workers—specifically, managers, professionals, and skilled craft workers—are heterosexual men whose wives take responsibility for their domestic concerns, including housework and caring for children. Despite the movement of women into the paid workplace, organizational structures have not changed drastically. The highest paid, most desirable positions in many work organizations continue to be arranged in such a way as to make combining work and family life difficult. For instance, work hours do not coincide with school hours, or the work schedule does not allow breaks for children’s doctor visits, teacher-parent conferences, or children’s extracurricular activities. Many professional and managerial jobs require evening meetings, weekend work, and/or travel, which make it difficult for parents to be present for their children. Old-fashioned work arrangements cause problems for workers with families because “excessive work hours limit time with one’s family; the work day either starts too early or ends too late, restricting quality time with the family, and; work schedules often do not mesh with child-care arrangements and other family activities” (Higgins, Duxbury, Lee, & Mills, 1992, p. 35).

As women entered the paid labor force, families could no longer assume that mothers would be present to fulfill children’s needs as they arose. Women were the first group to raise the issue of work-life balance to organizational managers, but as younger cohorts of workers enter the labor force, they are asking organizations for a better balance between work and other aspects of life (Smola & Sutton, 2002). Younger workers are more likely to be in dual-career situations, where both adult partners in the family strive to fulfill career aspirations. In addition, younger workers have watched the experiences of their baby boomer parents as corporations jettisoned the notion of employment security in an era of increasing global competition for business. Hence, younger workers know that any devotion they show to the corporation is unlikely to be reciprocated, so that marketability rather than internal promotion has become the reward desired by the most savvy contemporary workers (Arthur & Rousseau, 1996).

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WORK-FAMILY CONFLICT

Given the growing prevalence of two-income families, combining work and family has become more difficult, and researchers have identified a variety of forms of work-family conflict resulting from inflexible, old-fashioned organizational structures (Carlson, Kacmar, & Williams, 2000). *Work interference with family* can arise from *time constraints*, as when workers are unable to meet family members' needs because they must spend time away from home and/or conducting work activities. *Strain* resulting from paid work interferes with family when workers are tired, in pain, or emotionally frazzled at the end of the workday and cannot devote the effort and attention needed by their family members. *Behavioral habits* developed in the workplace interfere with family functioning when workers have difficulty modifying behaviors required of them at work. For example, assertiveness, decisiveness, and taking charge are highly valued in a manager but may be less effective for comforting a distraught spouse or child.

Family can also interfere with work. *Family interference with work* can result from *time constraints*, as when a parent must take time off from work to care for a sick child. *Strain* resulting from difficult family situations, such as conflicts in the marital relationship or chronic illness of a family member, may reduce the worker's ability to concentrate on difficult jobs or put forth the level of effort needed to complete work tasks. *Behavioral patterns* developed in the family may be inappropriate in the workplace. For example, deference to elders may be highly appropriate in the family domain but may cause difficulties in relationships between workers who are supervised by managers younger than themselves (Carlson et al., 2000).

Work-family conflicts arising from both work interference with family and family interference with work have negative effects on workers. The results of 50 studies including more than 16,000 workers linked work-family conflict to reduced job and life satisfaction for both women and men (Kossek & Ozeki, 1998). One study of 225 workers showed that the number of children living at home, the amount of stress at work, and the tendency of the individual to experience negative emotions all increased the amount of work-family conflict reported by a worker (Carlson, 1999). In another study of 432 workers, stress and overload at work led to higher levels of work interference with family, resulting in stronger intentions to quit (Boyar, Maertz, Pearson, & Keough, 2003). A third study of 148 professors found that the number of children increased family interference with work while work role stress increased work interference with family, and the resulting job distress led to increased turnover intentions, increased life distress, and an increased prevalence of poor physical health for both men and women (Grandey & Cropanzano, 1999). A study exclusively examining Canadian men showed that men in dual-career families experienced greater work-family conflict than men with a homemaker wife, demonstrating that the change in women's roles has made work-life balance an issue for men as well as women (Higgins & Duxbury, 1992).

WORK-FAMILY ENHANCEMENT

Lest managers decide that workers simply should not have families, it is important to note that research has also shown that workers with satisfying family lives tend to be happier and more effective in the workplace. One study of 122 alumni from a single Canadian

university showed that time spent in the parenting role was positively related to organizational commitment, and time spent in community service was positively related to job satisfaction. In the same study, workers reported many benefits of nonwork activities for their work performance, including becoming energized to tackle the challenges of the job, obtaining contacts who are helpful to their work, and developing skills that make them more effective and productive on the job (Kirchmeyer, 1992).

Another study of 790 employees at a U.S. university found that although women experienced emotional depletion at work, which interfered with their ability to care for their families, they experienced emotional enrichment in the family that helped them to cope with their responsibilities at work. In the same study, men experienced emotional enrichment at work, which helped them to better care for their families (Rothbard, 2001). A third study of 177 managerial women found that commitment to the marital and parenting roles was positively associated with interpersonal skills and task-related skills in a 360-degree feedback assessment by the women's employees, peers, and supervisors (Ruderman, Ohlott, Panzer, & King, 2002).

WHY NOT GO BACK TO THE "GOOD OLD DAYS"?

Lest managers decide that women should simply return to the traditional role of wife and homemaker, it is important to develop an understanding of the contemporary social situation. There are at least three reasons that managers cannot simply wish for the "good old days" when fewer women worked for pay. First, single mothers account for about a third of all U.S. and Canadian births. In 2002, only 63.4% of live births in Canada were to married women, and fully 27.5% were to mothers who had never been married (Statistics Canada, 2004). In the United States, 34% of births in 2002 were to unmarried women (U.S. Census Bureau, 2004). Even with child support, which many fathers do not pay (Case, Lin, & McLanahan, 2003), single mothers must develop financial independence to keep themselves and their children out of poverty.

Second, many educated women are no longer satisfied to leave the labor force to devote themselves exclusively to homemaking and child care. Women's career aspirations have risen dramatically in the past three to four decades as structural and legal barriers to their occupational opportunities declined. For example, a study of 270 female college students found that when asked what they would do if forced to choose between marriage and career, 49% indicated they would choose career, and only 38% said they would choose marriage (Novak & Novak, 1996). Clearly, many educated women desire a career as well as children, and they plan the strategies they will use to combine work and family. A 4-year longitudinal study of 207 students participating in a U.S. MBA program showed that women who anticipated having more family responsibilities at a later date showed a preference for jobs providing shorter work hours and greater work flexibility. They did not indicate any desire for less money, less responsibility, or less career advancement than other women, however (Konrad, 2003).

Third, the wages of men with less than a college education have been eroded over time by increased global competition, which resulted in the offshoring of formerly highly paid manufacturing jobs and pressures on corporations to keep payroll costs down (Case et al., 2003). As a result, many contemporary families cannot maintain a middle-class lifestyle with the traditional wife-as-homemaker, husband-as-breadwinner model.

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MANAGERIAL RESPONSIBILITIES

Effective managers must understand the need to limit the stress on employees resulting from work-family conflict. Managerial support significantly lessens the negative effects of work-family conflict. For instance, one study of 324 women returning to work after bearing a child showed that supervisor support was one of the most important factors affecting the new mothers' job satisfaction (Holtzman & Glass, 1999). Managers who acknowledge the importance of family to employees and act in a caring manner when employees have family emergencies are valued by employees and reduce the difficulty of balancing work and family responsibilities. When a child is sick or in trouble at school, or an elderly parent requires assistance, employees do not need added stress from a manager who cannot show compassion in these situations.

Organizations can provide a variety of benefits to enhance work-life flexibility, and managers should know their organization's policies. Many organizations offer flexible scheduling, such as flextime, where employees can choose their arrival and departure times from work within certain limits, or a compressed workweek, where employees can work 4 long days instead of 5 regular ones. Increasingly, organizations are offering professional employees the option of job sharing or taking part-time positions during times when family responsibilities are heavy rather than losing these employees altogether (Konrad & Mangel, 2000). With Internet, facsimile, and cellular telephone technology, employers can offer employees flexibility in the place of work, allowing employees in a variety of jobs to work at home one or more days each week (Baruch, 2000).

Although many work-life flexibility benefits exist, not all organizations provide them. The U.S. Bureau of Labor Statistics estimates that only 14% of U.S. workers received assistance for child care from their employers, and only 3% received financial support for child care from their employers in 2004. In that same year, on-site child care was available to 2% of U.S. workers, and employer-sponsored off-site child care was available to 1%. Also in 2004, only 4% of U.S. workers had access to flexible workplace benefits, and only 9% received adoption assistance (U.S. Department of Labor, 2004).

Evidence shows that work-life flexibility benefits have positive effects on employees. Holtzman and Glass's (1999) study of 324 new mothers cited above showed that longer parental leaves, flexible work schedules, and the ability to work at home were all positively related to job satisfaction. Another study showed that providing an on-site child care center was associated with reduced work-family conflict and more positive attitudes toward the organization's benefits package (Kossek & Nichol, 1992). A third study of 745 randomly selected workers in the United States found that employees who had access to work-life flexibility benefits showed significantly greater organizational commitment and significantly lower intentions to quit their jobs (Grover & Crooker, 1995). A summary of 41 separate studies of flextime work schedules showed positive effects on productivity, job satisfaction, and satisfaction with work scheduling, as well as reduced absenteeism, and a summary of 25 studies of compressed workweeks showed positive effects on supervisory performance ratings, job satisfaction, and satisfaction with the work schedule (Baltes, Briggs, Huff, Wright, & Neuman, 1999). A study of 104 telecommuting employees compared to 121 regular employees showed that the telecommuters were more committed to the organization and happier with their supervisors (Igarria & Guimaraes, 1999).

Offering work-life benefits can also benefit the organization financially. A study of 195 public for-profit firms in the United States showed that among companies employing large numbers of women and professionals, providing more work-life benefits was associated

with higher employee productivity, measured as revenues per employee (Konrad & Mangel, 2000). Another study of 527 U.S. firms showed that companies with more extensive work-life programs were perceived as more financially successful (Perry-Smith & Blum, 2000). Given that work-life benefits are associated with positive outcomes for both employees and firms, managers should support the implementation of such benefits if they are not already available in their organizations.

CASES

J. Jerome

A 40-year-old parent of three children is considering a job change. The decision maker must weigh the benefits and challenges of accepting a high-paying, challenging job with a consulting firm, which also involves a move to another city and trying to maintain a “long-distance” marriage. (This case is included only in the instructor’s manual.)

Assignment Questions:

1. Complete the questionnaire provided in Exhibit 1 of the case.

Anna Harris

Anna Harris, a highly regarded auditing manager in a large, national accounting firm, wants to return to her job part-time after her pregnancy. Her supervisory partner wants her to come back but is concerned about how clients will respond to a part-time manager looking after their interests.

Assignment Questions:

1. What are the pros and cons of returning Anna Harris to her audit manager position after her pregnancy?
2. What major issues arise if professional firms want to encourage women to raise families and become partners?
3. What actions should Anna Harris and the firm take regarding her part-time appointment and aspirations to become a partner?

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ANNA HARRIS (A)

Prepared by Dorothy Mikalachki

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Mark Barron was confronted with a problem that had never come up before in his office. One of his managers, Anna Harris, a highly-regarded auditing and accounting CA in the firm, had just told him that she was pregnant and would be taking maternity leave when her baby was born. The unusual aspect of the problem was that Anna wanted to return to the firm on a part-time basis after her pregnancy, working three days a week. The office had never had a part-time manager, and Mark wondered about the problems this might cause.

THE COMPANY

Mark is a partner working in the audit and accounting group of one of Canada's largest chartered accountancy firms. The firm comprises two major business activities: chartered accountancy and management consulting.

Of the 381 partners in the firm as a whole, nine are women, the first one having been appointed in 1980. The following information on gender statistics of professional staff¹ deals with the Toronto area only. The Toronto area accounts for 40 per cent of the firm's total staff. The figures presented deal only with the chartered accountancy side of the firm.

Hiring

Prior to fiscal 1972, there were very few females hired (none in 1970 and 1971). From 1972 to 1976, women represented about 10 per cent to 15 per cent of the annual intake. From 1977 until 1985, the female complement increased to approximately 35 per cent. In 1985 and 1986, it jumped again to the 40 to 44 per cent range.

Partnership Promotion

Based on the hiring information, one might expect that 10 to 15 per cent of the new Toronto partners since 1982 would be female. (It takes about 10 years to become a partner.) During that period, 48 managers were promoted to the partnership, of which four, or eight per cent of the total, were female.

Manager Promotions

The percentage of new female managers has been approximately the same as the percentage of new females hired five years earlier. (It takes about five years to become a manager.) For example, from 1977 to 1980, 33 per cent of the staff hired were women; five years later, from 1982 to 1985, 30 per cent of the new managers were women.

Manager Retention and Attrition

In 1982, 24 per cent of the new managers were female; four years later, 32 per cent of that 1982 group is female. The same trend holds true for the 1983 and 1984 classes.

Future Female Partners

Based on the fiscal 1977 to 1982 recruiting statistics, which show that approximately 35 per cent of the intake was female, one might expect that a similar percentage of the 1987 to 1992 new partners would be female. However, based on the past promotion of females to partnership and other incidental measurements, it would appear that this percentage will not be reached.

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The firm hires fewer women staff outside of Toronto. From Quebec City eastward and Winnipeg westward, only 18 per cent of the managers are women, compared to 30 per cent in the rest of the country.

Mark's office of the firm is located in a medium-sized city in Ontario. There are 20 partners in the office, overseen by a managing partner, with 29 managers reporting to the partners. A manager usually has six staff members reporting to him or her.

There are no female partners in Mark's office. Five of the managers in the office are women, and women constitute about one-third of the CAs on staff.

THE ISSUES

Said Mark:

I didn't want to lose Anna. She is smart, hard-working, and well-liked—she has all of the qualities you need to be a partner. But I was concerned with how our clients would feel having a part-time manager looking after their accounts. Most clients want to talk to their accountants without delay.

Mark's concern with a part-time manager dealing with clients had a personal dimension to it as well. If a client could not get in touch with his or her manager, they often asked for the partner to whom the manager reported. In this case, that would mean asking for Mark, which would involve more business for him to fit into an already busy schedule.

Any partner might well have good reason to be concerned about losing someone with Anna's qualities. According to James Carrothers, a business professor who is also actively involved as a member of the CA profession, the Institute of Chartered Accountants of Ontario is concerned about the decrease in the number and the quality of the students going into CA work. There are, he says, not only fewer people, but fewer well-qualified people in Ontario who are pursuing a CA certificate. Carrothers believes there are a number of reasons for this situation, among them:

1. The differential in salary between university graduates going into a CA firm and those going into a financial group of a business firm.

The difference in salary is substantial. In 1984, Honours Business Administration graduates from Western averaged \$21,300 in salary, while those who went into CA firms averaged \$17,600—a difference of almost \$4,000 annually.

2. The perceived low pass rate in CA exams and the need to pass qualifying exams in order to write the Uniform Final Exam (UFE). Students may worry about ultimately passing when they see the pass rates from previous years. The provincial pass rates tend to fluctuate. For example, in 1984, Ontario's pass rate declined relative to the other provinces on CA exams. (These exams are marked at the national level.) In 1984, the overall pass rate for Canada increased from 58.5 per cent to 59.3 per cent. Ontario's pass rate decreased from 62.6 per cent to 52.7 per cent.
3. The increase in opportunities now for good university students to apply their skills and knowledge. In the past, CA firms generally attracted the top students. Now, however, these students have a wider range of choices, and may ask themselves, as Carrothers put it, "why they should work in a CA firm to earn less money and run the risk of not passing the UFE."

Carrothers mentioned that at least two of his women students had said they planned to go into CA work because of the flexibility it allowed them as women. They planned to establish themselves in a career, but also to marry and have children. They felt that having a CA would give them the training and professional credentials that would allow them to re-enter the field after time off for child-rearing.

Anna's firm's policies in the area of careers and/or families are set out in the Notes for Professional Staff manual for the firm (see Appendix). However, many of the staff feel that the policies are too general and allow for too much individual interpretation by the partners of the firm. The firm's position is not clear on a number of issues, including part-time work and long-term career prospects for those who do not work full-time while their children are young.

Anna wanted to have children, but she didn't want to jeopardize the career that she had worked very hard at developing. Since high school, she had had the encouragement and support of her father, who felt she should apply her excellent ability in mathematics to pursue a career as a chartered accountant. She received an Honours Business Administration degree from Western, went to work for her current firm, and reached her goal of becoming a CA. Two years later, she was a manager. Her long-term goal is to become a partner in the firm.

Her husband, Eric, is a CA. Both Anna and Eric agreed that they should have their first child before Anna was 30. She explained:

We put off having children until I had established myself and had some credibility at the managerial level. I know there is a lot of opposition to what I want to do from some members of the partnership. It is still definitely a man's world in accounting and business.

Companies are often afraid that women will leave when their husbands are transferred or for maternity, yet out of the 23 people who were hired when I joined the firm, only three are left, and two of us are women. I am the only one of that group left in this office.

It is a waste of manpower not to keep me on. They have spent eight years training me—why lose me? When I leave to have a baby they get six months' notice, which gives them lots of time to plan ahead. When a man leaves, they get four weeks' notice.

Anna knew that by working full-time, with the inevitable overtime in a CA firm, she would not have the amount of time she felt was important to spend with her child.

My priorities are my family, my work, and my leisure time, in that order. I don't think I could not work at all—I think I'd go crazy. Also, I like to have my own money. That way, I have equal say in our decisions.

Many of the other women in the office were interested in how Anna would succeed in her request.

All of the other women are behind me in my asking for a part-time position. I am the guinea pig, and I don't want to jeopardize other women in the office who may want to do this by doing a poor job. I want to have two or three children, so I am looking at four to six years of child-bearing ahead. I know part-time work might hurt my chances of becoming a partner, because I know the type of commitment you have to give to be a partner. If they take me back part-time, I'll just see how it works out. I might consider coming back full-time in a year.

Anna decided that if the firm said "full-time or nothing," she might come back, depending on the partner she had to work with.

Some are easier to work with. I might consider working with someone who is not a workaholic. But if I did have to come back full-time, I would be looking for a job in industry that would be more to my liking. You can find jobs with reasonable workloads and decent pay. I would not like to stop working altogether, as it would be too difficult to come back later on. I would have to become current with all the new laws and would probably have trouble selling myself to an employer.

In summing up her wishes, Anna said:

I have definitely made a mental commitment towards my family and that is definitely jeopardizing my career. Even if I did ignore the family and give my all to the firm, I might not get to be a partner—it's a gamble.

Eric is in agreement with Anna's goals. In addition to his CA, he has an MBA and is the supervisor of planning and analysis in a large multi-media corporation. He felt, as did Anna, that it was important in her profession for her to keep working.

It gives her some alternatives. I would like to see her make partner, although I know that is somewhat jeopardized by having children. I like the idea of her being home with the baby more than 50 per cent of the time—four days out of seven.

Eric felt that Anna would be able to look after most of the household responsibilities since she

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would only be working part-time. He had grown up in an environment where the mother had the primary responsibilities for the children and the house, and he expected that to continue in his family. He intended to help out with the baby when he came home in the evening.

Anna and Eric both agreed that working part-time was the best solution for them: the baby would have its mother to care for it a reasonable amount of the time, Anna could keep up her expertise in her profession, and the income she earned would be very useful.

Anna and Eric wanted someone to come into their home to look after their child. They knew the cost would be greater, but they felt they could afford it. They estimated it would cost them over \$4,000 a year for a sitter, although the maximum deduction under the income tax act is \$2,000 for child-care (\$2,000 per child to a maximum of \$8,000).

Mark was convinced that Anna would not return full-time, and he was equally convinced that he wanted to keep her in the firm. She had good communication skills and got along well with everyone. She also had good teaching skills. This latter quality, Mark thought, might enable her to deal less with clients on her return and do more teaching and training of CA students in the firm.

She does well at this, and has a pleasing personality. There aren't many who can teach with great proficiency. She has a great talent here.

Not only was Anna a valued employee, but the firm was short-staffed and needed good, experienced people. However, as Professor Carrothers explained, short-staffing is more prevalent at the lower end of the staff hierarchy. CA firms have seen their growth and profitability reduced since the recession in the auditing area, says Carrothers.

At the managerial level, there are too many people for the number of audit partner slots, so CA firms don't always want to keep all their managers—for the good ones. Specializing helps—for instance, focussing on computer systems or mergers and

acquisitions, or insolvencies. But a CA's strength is usually in auditing, where there is no growth.

When asked about the prospects for a manager who might focus mainly on the teaching and training of CA students, Carrothers replied:

In CA work, your worth is determined by how much revenue you generate. Teaching doesn't generate revenue.

Some of Carrothers' remarks were echoed by Frank Martin, the Senior Partner of the firm, although he said that there were many paths to partnership, not all of which are revenue-generating ones.

We are very leering of appointing partners who have only one suit, as they are not adaptable. We have a rare luxury, in that there are many areas in which we can serve clients. For example, employees can move from auditing to management consulting, or to a specialty area, such as mining, sales tax, etcetera. However, the biggest single thing we do is to act as auditors. That is the base of our practice. The largest number of our employees is here.

When asked what qualities he thought a partner should have, he mentioned the following characteristics:

- technical competence
- skill with clients, such as being articulate and persuasive
- adaptability
- administrative skills
- business-getting ability
- initiative and imagination

He added that his acid test is, "Would I really be happy and proud to introduce this person as a partner in the firm? If not, why?"

He agreed that revenue generation is more important than it used to be.

We are more marketing-oriented now. It is a tough, competitive field where audits are up for grabs all the time. We are a big firm and we have room to accommodate people with different skills. But we have no room for indifference.

In commenting on women in the firm, Martin said, "The women we have are of at least as high a quality as the men." However, he felt that there is still less-than-full acceptance of women by some business people.

I don't think it is a lot, and often it is an initial reaction that is overcome when they deal with the woman. Sometimes the women are treated with more courtesy than the men.

As for women becoming partners, Martin stated that they were appointed on the same basis as the men: on ability.

We have no interest in appointing token women partners. We have no quotas. We are after the best. Men and women are paid the same within a range and the geographical location. In some accounting firms, the first women partners were in personnel, or tax research. Our first woman partner was a client-handling audit manager. Most of our female partners are line people—client-handling professionals.

One of the great debates has always been whether the retention of women in the profession would be as great as men. Our training costs are high, and we lose trained people to industry. A lot of people use firms like us as stepping-stones to something else. I think it is still tougher for women to leave us and get a senior job in industry than it is for men. There aren't many women's appointments at the senior levels announced in the *Globe and Mail*.

Regarding maternity leave, Martin said:

It is a pain for people working in the auditing practice. It is a personal service business, and the client looks to the partner and manager as their people, available whenever they need them. That is what they pay us for.

The audit area is where it is most difficult to cope with maternity leave. It is harder to substitute here and there are lots of deadlines. It takes about five years to train someone to the manager level. For all practical purposes, it is impossible to hire from outside to fill a manager's position. Accordingly, when someone leaves the firm, whether on two days' or six months' notice, the only possibilities

open to us are to try to have other managers cover off for a period of time or to promote a more junior person to the position. The first option is rather difficult if everyone is already working flat out. The second option is the one we would have to choose in most cases and it sends a ripple right down through the organization, with everyone having to move up one step.

The audit practice may also involve staying late on occasion, for example, when meetings with clients may drag on past normal office hours. A client who is trying to settle all the outstanding audit or reporting problems on financial statements to be presented at a 9:00 a.m. board meeting is not happy to be told that you have to leave to pick up your child at the babysitter's. But we don't have a closed mind on these things, and if we can make it work, we will. Good people are a scarce commodity. We are willing to go the extra mile for them.

Our announced policy is one of flexibility, and we have been willing to try out any arrangement which will accommodate the women in question providing it makes reasonable business sense. However, we have some evidence that different partners are sending out different messages in this respect. One of our challenges will be to eliminate the inconsistency.

Mark Barron felt that the recent technological advances in business would make Anna's part-time position viable. Said Mark:

Over the past five years, the idea of part-time managers has changed. It can be handled in the CA environment today. Anna could manage client accounting from a microcomputer and telephone at home. These could be hooked up to the communication system in the office. However, you still need flexibility with babysitters to handle the uneven demands of CA work.

Mark felt fairly certain that the managing partner would not be enthusiastic about a part-time manager, particularly because of a manager's relationship with his or her clients. Most clients would want their accountant to be readily available, and this would be difficult on Anna's days off. "And," he said:

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I don't think Anna could get to be a partner working part-time. It would be difficult for a partner to deal with clients on a part-time basis. I don't think that would work.

The managing partner of the office was not the only partner Mark had to be concerned with, although the final decision would rest with him alone, and he is not obliged to consult with anyone. However, since the firm's CA offices operate as a collegial form of organization, the managing partner would probably want to discuss such an important matter as the part-time employment of managers with his fellow partners in order to have the benefit of their views and to ensure that whatever decisions he might make would have their full support. Mark was not sure how all of the partners felt about this issue.

NOTE

1. The words "professional staff" or "staff" generally indicate those people who have, or are working towards obtaining, a CA degree.

APPENDIX: EXCERPT FROM NOTES FOR PROFESSIONAL STAFF MANUAL

Maternity Leave and Subsequent Work Arrangements

Many of our female professionals are faced with the difficult task of successfully balancing career and family. The firm's position is that we should do everything possible to accommodate our staff in arriving at solutions which are

satisfactory not only from their own point of view, but also from that of the firm and its clients.

Maternity Leave

Provincial Employment Standards legislation specifies minimum unpaid leaves of absence which must be granted to employees. In some provinces, professional staff are not covered by the terms of such legislation. Whether or not we are covered, we will always abide by its spirit and grant at least the legally required minimum amount of leave of absence without pay, which is normally 17 weeks (11 weeks before birth and six after). Retention of good staff requires that we approach each situation in as flexible a manner as possible. In some cases staff will need more time off; in others they may wish to return sooner. Whatever the individual needs, staff are encouraged to discuss arrangements with their partner, or if they wish, the Office Director of Personnel or Managing Partner.

Subsequent Work Arrangements

Good professional staff are always in demand. While we want to encourage those with long-term potential to remain with us, preferably on a full-time basis, we recognize that it may be particularly difficult to schedule work and family responsibilities in the early years after childbirth. Staff are encouraged to discuss with their partner or Managing Partner the various options that may be open once they return. The firm will do its best to be as flexible as possible, taking into consideration our commitment to provide our clients with quality service and our other professional staff with proper training and experience.