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# Informal Flexibility? Issues for Accountants Working Part-time in Small Firms

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# Informal Flexibility? Issues for Accountants Working Part-time in Small Firms

## **Abstract**

Formally sanctioned flexible working conditions are now common in Australian workplaces. While large organisations have policies for part-time work, career breaks, and leave options, research indicates employees may still suffer employment disadvantage if they use them (French and Sheridan 2010; Lyonette and Crompton 2008). This paper examines this issue for a lesser known population: professional and managerial employees in small accounting firms (<50 >employees), particularly those working fewer than 35 hours per week and those who took career breaks. Results are drawn from a survey of all CPA Australia members working in small firms.

Unsurprisingly, given that women undertake more family and household work (ABS 2009; Burgess and Strachan 2005), more women than men worked part-time, and women had taken longer career breaks. Arrangements for part-time work and other flexible options tended to be local, informal and reliant on individual managers' support. Analysis of quantitative and qualitative responses revealed differing motivations and difficulties for women and men working part-time. While both women and men typically intended to return to full-time work, 53% of women considered that working part-time was detrimental to their long-term career prospects, compared with 22% men. While a similar percentage of women and men were concerned about gaining employment following a career break, men were more concerned than women about gaining the type of employment they wanted. Women were more concerned with retaining their seniority and updating technical knowledge. In general women were more negative than men about the impact of having had a career break.

The paper examines the reasons for these different motivations and reactions between the genders, and links the findings to other literature on workplace flexibility.

## **Keywords**

time, small, part, firms, working, accountants, issues, flexibility, informal

## **Disciplines**

Business | Social and Behavioral Sciences

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# **Informal flexibility? Issues for accountants working part-time in small firms**

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## **Informal flexibility? Issues for accountants working part-time in small firms**

Flexible working conditions are now widely recognised as a part of the way that working hours are organised in Australian workplaces. Organisations, particularly large organisations, have suites of policies in place in regard to part-time work, career breaks and leave options (Strachan, Burgess and Henderson 2010; Strachan, French and Burgess 2010; French and Strachan 2009, 2007). Much research has recognised that policies may not be enough to enable employees to take up these flexible work options without suffering employment disadvantage. This paper contributes to this research, examining professional and managerial workers in small accounting firms (fewer than 50 employees) as little is known about flexible working conditions in small organisations.

### **Flexible Work Arrangements and Part-time Work**

Before discussing the study which is the subject of this paper, it is useful to summarise the social, organisational and legislative background to flexible work practices – including access to part-time work – in Australia. Implementing policies and practices that enable women and men to participate in paid work while also fulfilling their roles as parents and household members is often regarded as part of equal opportunity and managing diversity policies and programs. These policies have been given various names over time: ‘work and family’ policies and ‘family-friendly’ workplaces are now often encompassed within the broader term ‘work–life balance’. The policies have become important in most western industrialised nations, including Australia, since the 1990s as a result of changes in workforce participation. As women have entered the workforce in greater numbers and have ceased to be full-time carers, the issues of managing both paid work and family care have been debated. These issues have been variously viewed as giving rise to a challenge, a collision, a compromise and a search for balance (for example, Strachan, Burgess and Henderson 2010; Smithson and Stokoe 2005; Pocock 2005 & 2003) and have been widely discussed in Australia (for example, Charlesworth, Campbell and Probert 2002; Goward et al 2005).

Many workers have to accommodate the demands of both paid work and caring for family members, so employment conditions that facilitate this are critical to maintaining attachment to the workplace, especially for women who do more caring work and other forms of unpaid work (Goward et al. 2005). Generally, a workplace is considered to be ‘family-friendly’ or supportive of work and family balance if individual workers have, and consider themselves to have, enough flexibility to undertake both their paid work and attend to their family and household responsibilities. Work and family policies have evolved to recognise individual differences beyond gender and they form the basis of many organisations’ equity and diversity programs. In theory, such programs aim to provide employment fairness to female and male workers (Strachan, Burgess and Henderson 2010). While there is no single definition of ‘work and family policies’, the ‘family friendly workplace’ or ‘work-life balance’, there is a broad consensus about what policies and practices promote this (see for example Strachan, Burgess and Henderson 2010; Eaton 2003; Charlesworth, Campbell and Probert 2002; OECD 2002; Thornthwaite 2002). Indeed, as Strachan, Burgess and Henderson (2007: 531) point out: ‘the central issue for women who are carers [is to have] enough flexibility to take leave from paid work to fulfil family responsibilities without jeopardising job security or other opportunities at work’. Unsurprisingly, given that women undertake more of the work of family and household care (ABS 2009; Burgess and Strachan 2005; Goward et al. 2005), more women than men work part-time.

In Australia, some policies take the form of statutory entitlements, for instance to parental and personal leave, and some may be enshrined in industrial agreements at the individual, enterprise or industry level. Policies protected in this way are relatively few, however. Arrangements may also be negotiated in informal or *ad hoc* ways in the workplace. Policies may apply to all or some of the employees in any organisation, and whether and how they are implemented is likely to depend on management attitudes, workers' perception and the organisation's immediate needs as much as on industrial agreements or workplace policy (Burgess and Strachan 2005). Flexible work arrangements, including access to part-time work, fall into this category. Despite the lack of protective legislative provisions, the motivation for employers to provide flexible working arrangements in Australia is typically strong.

This study was prompted by the fact that there is little information about the employment experiences of accountants in small firms. Studies have shown generally that informality is the key characteristic of employment practices in small firms. On one hand, this informality may produce practices that risk being discriminatory, as may occur when staff are hired or promoted in the absence of detailed selection or promotion criteria, or criteria which acknowledge the ways women's career paths may differ from those of men. On the other hand, informal practices which increase work flexibility may actually promote women's workforce participation.

The paucity of information about women accountants in small firms reflects a similar deficit in our knowledge of women in small firms generally. Research on women's working lives and employment conditions has been based mainly on the experiences of women in large organisations and in industries dominated by large employers. Much of this literature has highlighted the low numbers of women in senior positions and examined the barriers women face in gaining advancement at work (see for example EOWA 2010; French and Sheridan 2010; Lyonette and Crompton 2008; Catalyst 2005; O'Neill et al 1998). Indeed, women employees in general attract much less attention in the research and popular business literature than women as entrepreneurs and business owners (eg Conway and Sheridan 2005; Nelson 2004). The experiences and problems of women employed in smaller firms remain relatively unknown.

### **Methods: The Survey**

This study surveyed all CPA Australia members working in small firms (fewer than 50 employees - consistent with the CPA Australia definition), a cohort which forms 20 per cent of the organisation's members. CPA Australia is a professional accounting association and a CPA is a Certified Practising Accountant who has an undergraduate degree, specific postgraduate qualifications, and several years supervised work experience. The membership includes those with a degree but who are still in the process of achieving postgraduate qualifications and work experience. In 2008, women constituted 42 per cent of CPA Australia members, an increase from 29 per cent in 1997 (CPA Australia 2008; 2009).

In order to explore the experiences at work of accountants in small firms, especially the gendered experience of work, and the interface between home and work, we administered a survey which was funded by a research grant from CPA Australia. The survey explored respondents' demographic characteristics, employment conditions, career experiences and human resource management practices in small firms. In March 2008 the survey was sent electronically to all 13,041 CPA Australia members whose firms fitted the small firm size

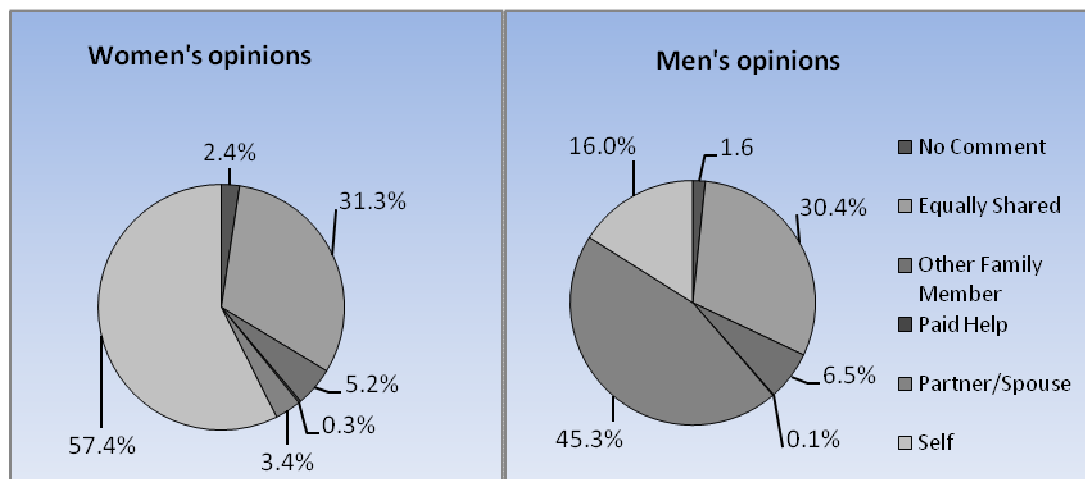
criterion. One electronic reminder was sent. There were 1450 responses to the survey, a response rate of 11 per cent. 1423 responses were used for analysis (27 respondents answered such a limited number of questions that it was not viable to use their answers in the analysis). Respondents numbered 685 (48 per cent) women and 738 (52 per cent) men. Some questions aimed at specific sub-sets of survey participants necessarily elicited fewer responses. The response rate for this survey is typical of the response rates achieved in electronic surveys without a response incentive (PeoplePulse 2008). It is less than a 1998 study of gender issues in accountancy which surveyed a sample of 3000 CPA Australia members and achieved a 40 per cent response rate (O'Neill et al. 2001). However, the number of survey responses analysed in this report on accountants in small firms is also higher in absolute terms than the study by O'Neill et al. (2001) of accountants in firms of all sizes, which analysed 1181 responses.

## **Findings**

### **Accountants in Small Firms: Responsibility for Family Care**

In approximately one-third of all households the chores (main responsibility for major household tasks such as cooking, cleaning and shopping) were equally shared. However, almost half the male respondents reported that their partner or spouse took the primary responsibility for housework, while only three percent of the female respondents reported this. Nearly 60 per cent of female respondents reported doing these chores themselves compared with only 16 per cent of the men (see Figure 1). This confirms the comment by Goward et al. (2005: ix) that in Australia, women 'have continued to carry the greater responsibility for caring and other unpaid work'.

**Figure 1: Divisions of Household Responsibility by Gender**

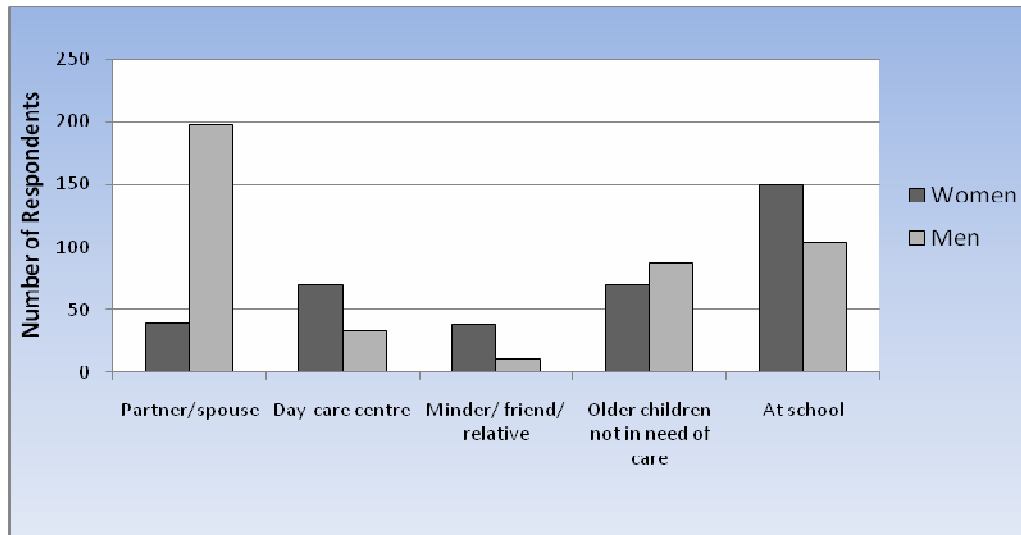


Major gender differences also appear in child care arrangements. Men are more likely than women to have a partner or spouse who cares for the children (see Figure 2). The results of this survey echo those of the 1998 survey of CPA Australia members, which reported:

*Male accountants with young children mainly rely on their partner to provide child care during the day, whilst female accountants with young children have a*

variety of arrangements, with a far greater proportion of the women than men using the services of a day care centre and paid child minder, in particular (O'Neill et al. 2001: 9).

**Figure 2: Responsibility for Care of Children during Working Time by Gender**



### **Access to Formal ‘Family Friendly’ Provisions in Small Accounting Firms**

Little is known about what ‘family-friendly’ provisions are available to workers in small firms in Australia. Our study found that accountants in small accounting firms have less access to formal conditions of employment around leave for family care than do their counterparts in larger firms. The survey explored whether accountants working in small firms believed they had access to conditions of work that would help them combine work and family duties, specifically access to and use of formal workplace organisational policies including parental leave and leave for family reasons.

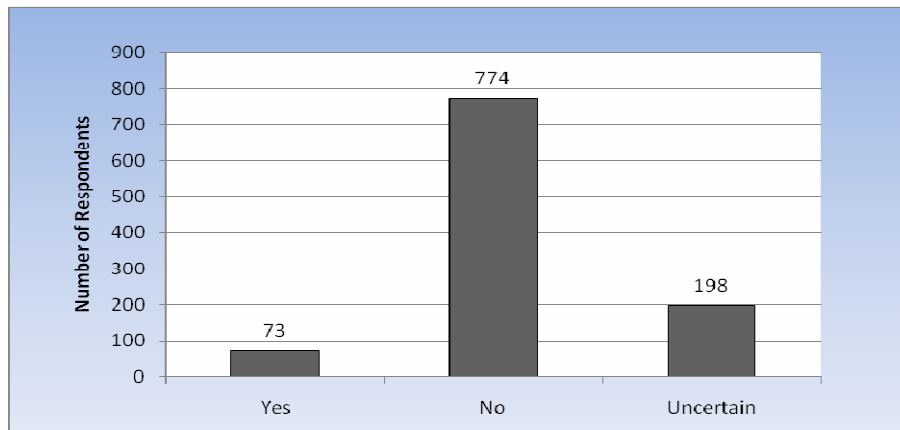
#### **Parental Leave**

At the time of the survey in 2008 there was no national scheme for paid parental leave in Australia (this commenced in January 2011). In 2008 unpaid parental leave of 52 weeks was the statutory minimum in Australian legislation (Strachan, Burgess and Henderson 2010). However, many employers provide some weeks of paid parental leave at the time of the birth or adoption of a child. In 2008 51 per cent of large organisations (more than 100 employees) provided paid parental leave to employees. Access to paid parental leave varies with the industry sector: public sector and non-profit organisations are more likely to offer it than private sector employers. Financial and insurance services report one of the highest rates of paid parental leave with 81 per cent of large organisations in this industry providing it (EOWA 2009; see EOWA 2008). Occupation, length of service or seniority, and the type of work arrangement also affect this provision, with part-time and casual workers often ineligible (Baird, Frino and Williamson 2009). Small businesses, however, provide this leave much less often. In 2006, only 19 per cent of SMEs (small and medium size enterprises) offered paid parental leave (Australian Government Office for Women 2007).

In contrast to these national figures, this study showed very few accountants in small firms

had access to paid parental leave. It can be seen in Figure 3 that only 73 respondents, or seven per cent of the sample, said their employer provided paid parental (maternity or paternity) leave. A further 198 were uncertain about this. The overwhelming majority of respondents (74 per cent) reported not having access to paid parental leave. Respondents reporting access to paid parental leave were over-represented in capital cities.

**Figure 3: Is Paid Parental Leave Provided by Employer?**



When accountants did have paid parental leave, they were disadvantaged compared to many other workers in the length of leave available. The most common duration of paid leave reported in the survey was four weeks. Overall, the majority of respondents who said they had access to paid parental leave said the duration of this leave was four weeks or less. This is a remarkably short duration of parental leave compared to other Australian organisations. Nationally, there is a wide variation in the length of paid maternity leave available in different organisations, but payment for 14 weeks maternity leave is the most common in industrial agreements across the board in Australia (Baird, Frino and Williamson 2009), while between six and 12 weeks is the most common in large organisations (EOWA 2009). Paid paternity leave is less commonly available than maternity leave, and is often restricted to one or two weeks (Baird, Frino and Williamson 2009).

The existence of parental leave – paid or unpaid – available in organisations may not be sufficient for employees to take it. The human resource management literature in recent years shows that ideas about how to maintain professional careers for people with families using parental leave, ‘new-concept’ part-time work, or ‘mommy-track’ arrangements, have been well known for around two decades (eg Schwartz 1989; Hill et al. 2004). Nevertheless, career-oriented employees are often reluctant to take parental or other forms of leave, even if it is available, for fear of being regarded as less committed than others in the organisation (Buzzanell and Goldzwig 1991; Noonan and Corcoran 2004; Quesenberry et al. 2006). Accordingly, respondents with children were asked whether they had ever *actually taken* paid or unpaid parental leave and on how many occasions during their career. Women were more likely than men to access parental leave, with 127 women and 42 men taking parental leave, the great majority (82 per cent across both genders) on one or two occasions.

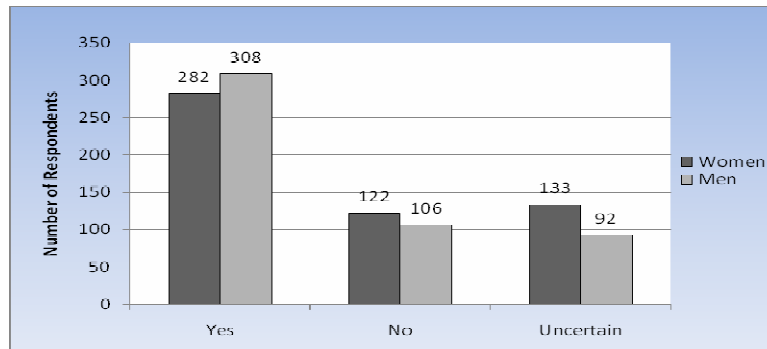
### **Leave for other family reasons**

Looking after children when they are born or adopted is only one aspect of the potential family demands on employees. Looking after sick children or elderly parents or, sometimes, dealing with children’s problems during their teenage years can also require an employee to



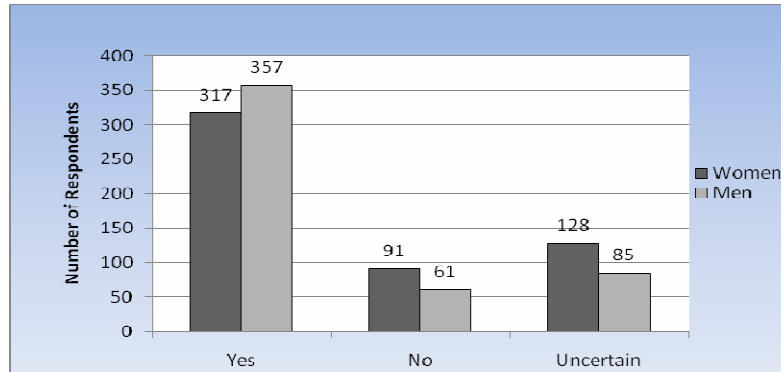
take time away from work. Over half (57 per cent) of the survey respondents reported having access to leave for family reasons, but 22 per cent said they had no such access and 21 per cent were uncertain. Interestingly, more men (61 per cent) than women (52 per cent) reported having access to this leave. See Figure 4.

**Figure 4: Leave Available for Family Reasons**



When asked if their employer offered leave for family emergencies, two-thirds (65 per cent) answered yes, with a further 20 per cent uncertain. Once again, a greater percentage of men (71 per cent) than women (59 per cent) reported having family leave available for this purpose (see Figure 5).

**Figure 5: Leave Available for Family Emergencies**



**Use of other forms of leave for family reasons**

Respondents were asked how many times in the past year they had *actually taken* leave in order to manage family care responsibilities. While the majority had not taken leave, 184 women and 152 men reported that they had accessed leave provisions for family care in the past year. A little over half the respondents (57 per cent women and 51 per cent men) had used this leave on a total of one or two occasions, while another 26 per cent of women and 32 per cent of men reported using it on three to five occasions.

For a considerable number of respondents, current family leave provisions are not sufficient as 336 respondents used sick leave or recreation leave for purposes other than their own personal illness or recreation. While both women and men reported this, slightly more than half (55 per cent) were women. Comments such as these were common from women:

*I have used all my sick leave to care for ill children.*

*[I use my sick leave and recreation leave] every time my child's sick. I come to work if I am sick.*

### **Part-time Work**

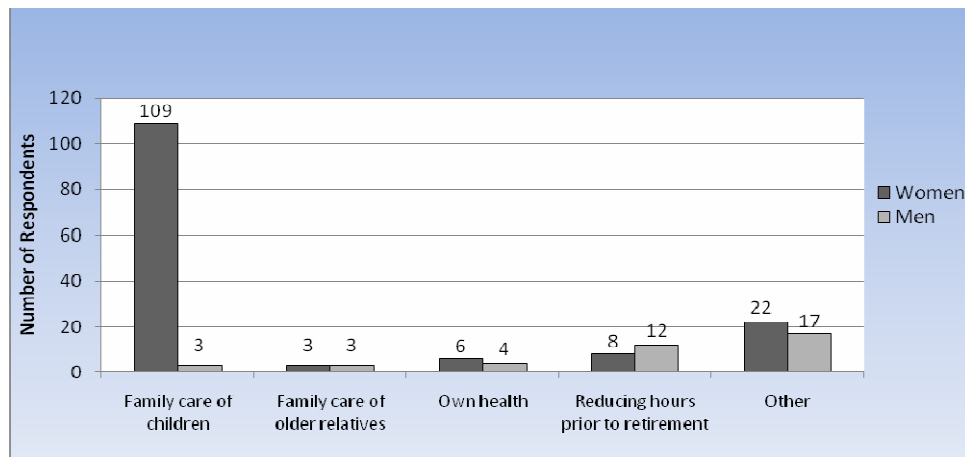
Access to part-time work is considered a fundamental aspect of flexible work arrangements. In Australia and many countries part-time work is disproportionately undertaken by women who moderate their time attachment to the paid workforce more frequently than men in order to undertake family care (Burgess, French and Strachan 2010, 29; ABS 2006). The findings in our study confirm this picture. The literature points to the disadvantages as well as advantages of part-time work, particularly in the context of career development and lifetime earnings (Burgess, French and Strachan 2010, 28-31).

This section of the paper provides details of some of the experiences around part-time work for a group of workers not often reported on in this context: professional workers in small professional services organisations. It examines in detail the experiences of respondents who work less than 35 hours per week. While the numbers of accountants working part-time are surprisingly low compared to national data, they nevertheless reflect the national trend of more women than men working part-time. 131 or 29 per cent of women compared with only 24 or five per cent of men work part-time (less than 35 hours per week). Most of these women (83 per cent) worked more than 20 hours each week: 34 per cent worked 20-24 hours per week, with a further 15 per cent working between 25 and 29 hours per week and 34 per cent working 30-34 hours per week. Most men working part-time worked 30 to 34 hours per week. Only four men and 23 women worked fewer than 20 hours per week. While the numbers of part-time workers is low, this may reflect the construction of employment in the sector or be an artefact of who returned the survey, as we have no information about the numbers of CPA members who work part-time.

### **Reasons for working part-time**

Three-quarters of the 148 women working part-time specified caring for children, while the major reason men gave (12 out of 39) was a reduction in hours prior to retirement (see Figure 6). These results are in accordance with Australian data which shows that many more women than men work part-time. More than half of all respondents who reported working part-time (that is, 60 per cent of the women and 70 per cent of the men) intend returning to full-time employment in the future.

### **Figure 6: Reasons for Part-time Work by Gender**



### Effects on career prospects of working part-time

Traditionally, people who are ambitious for their careers have been reluctant to work part-time because they fear being passed over for promotion, or being overlooked when opportunities for development present themselves (Dick 2010; Charlesworth, Keen and Whittenbury 2009; McDonald, Bradley and Brown 2009). Because more women than men work part-time, women have been thought to be more subject to the disadvantages of this employment status. Because we wanted to see how prevalent such perceptions were in our sample, respondents were asked whether they thought that working part-time had changed their career prospects.

A total of ten out of 191 respondents who answered this question said that working part-time had enhanced their prospects while a further 93 said there had been no change. Half the women (53 per cent) reported that working part-time was detrimental to their career prospects in the long-term, compared with only nine (22 per cent) male respondents.

Respondents were invited to comment on their answer. Four comments from men about the effect of working part-time were negative: they believed their business was not as attractive for a buyer; they had lost the network they had; or there was a stigma attached to working part-time. However, the majority of men reported that limiting their work hours to part-time had not changed their career prospects.

In contrast, women's comments concentrated overwhelmingly on the negative impact they perceived working part-time had had on their career. Women reported the following:

- less opportunity to advance;
- career prospects restricted by limited exposure to a varied client base;
- less networking with other professionals;
- difficulty of shifting employers and retaining part-time hours;
- loss of training and career development opportunities;
- lack of chances for promotion;
- perceived low job commitment;
- difficulty in keeping up-to-date with developments in the profession.

The following comments reflect typical views:

*Partners do not like me working part-time and have commented adversely and not granted pay rises to me since I became pregnant. I am pregnant again and again no pay rise. Even though they were desperate for me to return to work, and I returned to work after only 5 months maternity leave.*

*Working part time has made me feel not part of the team as social events and client meetings were sometimes scheduled on the days I was not in office. When I approached management they did not agree it was a problem, however were keen for me to revert back to working full time.*

*There is less opportunity to advance because of time restraints. My work is more doing what is necessary to keep up to date with deadlines rather than taking the opportunity to take on new activities and opportunities.*

Nevertheless, some women did not regret the decision they made to reduce work time to accommodate family needs, or they see the alternative as being simply too demanding in their present circumstances. The following comments were typical of these women's views:

*Yes my career prospects have reduced significantly. But I am happy to have made this decision. Our family (and marriage) cannot support two full time careers and three young children. The overall benefit to our household of restricting my career path [means some loss of my career prospects] is a small price to pay.*

*Most of the jobs that interest me require far more extensive time commitments than I can manage. My primary focus has to be on my child - my career has been downgraded from a 'career' to an activity that solely brings in a little bit of income.*

### **Time Out of the Paid Workforce**

Taking time away from work, whether paid or unpaid, can either help one's career or hinder it, depending on the reason the employee takes time away and the opportunities that may be missed through being away. Indeed, 'opting out is a strategy of temporary interruption or sequencing that professional women have long used to reconcile competing demands of work and family' (Lovejoy and Stone 2011). As Lovejoy and Stone (2011) note, there is little known about labour force re-entry for professional women.

We asked respondents to tell us if they had taken a break from work and if so for how long. We also asked them to reflect on this experience and comment on how they saw its implications for their working lives. Because this part of the survey addressed a specific subgroup of the respondents – those who had spent extended time away from their work as an accountant – the number of responses to questions varied. 185 respondents, of whom 123 (67 per cent) were women, reported having spent a period of time out of the paid workforce since starting their accounting career. Analysis of the numbers of women and men who take time out of the workforce and the lengths of time they tend to spend away are shown in Figure 7.

### **Figure 7: Length of time out of the paid workforce**

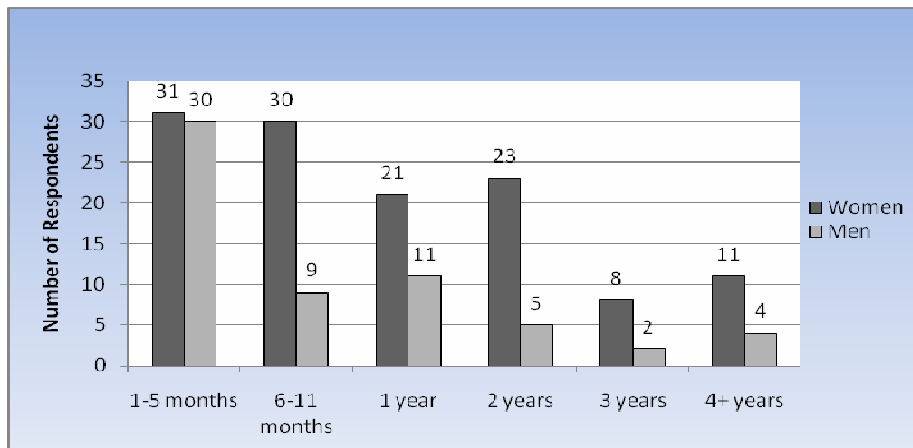


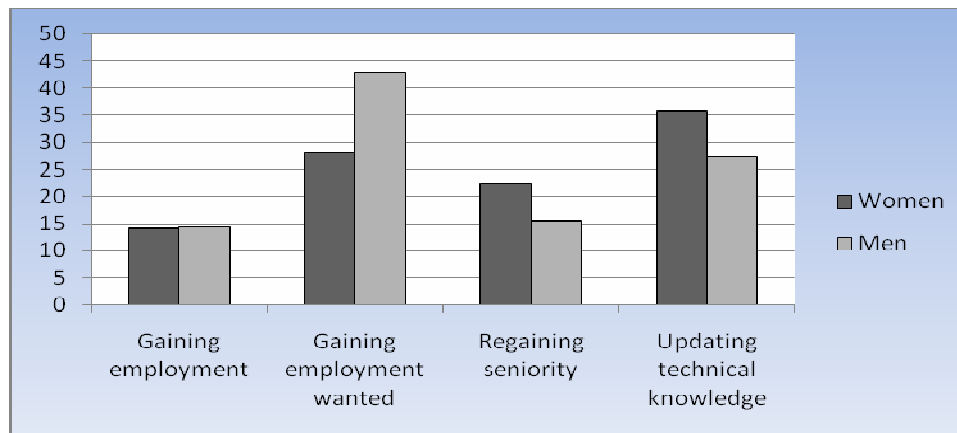
Figure 5 indicates that, overall, about twice as many women as men take time out of the workforce. Women and men take very short breaks in close to equal numbers. However, the number of respondents taking these breaks is not large – about 30 women and 30 men reported taking a break of between five and 11 months. Women predominate among those taking longer breaks out of the workforce: between six months and four years. Again, however, the breaks tend not to be long: only 19 women and six men had had a break of more than two years, the longest period being 12 years for one woman and ten years for each of two men.

#### **Problems on re-entering the workforce**

Respondents who had taken a career break reported various problems associated with re-entering the workforce. The major difficulties for both women and men were gaining the type of employment they wanted and updating their technical knowledge. For women, the most common issue, reported by 36 per cent, was updating their technical knowledge, whereas only about one-quarter of the men (27 per cent) said this was a problem.

The most common issue confronting the men (43 per cent) was gaining the type of employment they wanted, that is, employment in a specific area of accounting. This was an issue for a smaller but still substantial proportion of women: 28 per cent. Almost one-quarter of the women (22 per cent) cited regaining their previous level of seniority as the most significant issue, compared to only 16 per cent of the men who found this a problem. Simply gaining employment was the significant problem for 14 per cent both the women and men. These results are summarised in Figure 8.

**Figure 8: Problems for women and men on re-entry to the workforce**



While similar numbers of men and women have taken short career breaks (one to five months), more women than men have taken longer career breaks, that is six months or longer. Responses from 157 women and 77 men showed that experiences in returning to work following a career break were similar, some were different. Similar percentages of women and men were concerned about gaining employment. However men were more likely than women to be concerned about gaining the *type* of employment they wanted. More women concerned with retaining their seniority and with updating technical knowledge. Issues of age and gender were a perceived ‘double whammy’.

In general, women were more negative about the impact of having had a career break. Only four men commented they had faced problems re-entering the workforce, with most saying they had found work straight away or that the period of leave had been for study. Likewise, many women said they had had no problems re-entering the workforce as they had taken maternity leave or leave for travel. One woman commented that her employer was:

*...keen to keep me and did what they could to help me work at home for a while.*

Many women, however, said there were problems. Their comments typically related to their fears or actual experience of gender-based discrimination and the need to combine work and family care. Two women commented on problems related to a combination of their sex and their age:

*[Problems coming back arose from] my age and gender. Public practitioners would NOT take on a female in her early 30s.*

*One of the major issues was to find meaningful work for which I was qualified and where I was actually using the skills and knowledge I had. Faced much competition from younger people and prejudice, I believe [there are] employers that would not consider employing a relatively inexperienced (in accounting) though well qualified older FEMALE – yes considerable AGEISM and SEXISM. (Capitals in original.)*

Another commented on the busy life of an accountant and how this made it difficult to take maternity leave. In effect, this woman did not have problems returning to work because she was away such a short time for each period of maternity leave:

*No major issues faced with only a maximum of 2 months off at any one time. The more advanced in my career, the less time I felt I was able to take off [for maternity leave] due to workload and lodgement deadlines etc. Maternity leave with baby #1 was 8 weeks leave. Maternity leave with baby #3 was 1 week full leave and 3 months reduced hours.*

One respondent commented on the:

*[...] lack of parental leave and lack of flexibility in work hours especially in [the] busy tax season.*

### **Organisational policies and work practices that assisted return to work**

Respondents who had taken a break from work were asked: ‘What organisational policies or work practices most assisted you with your return to work?’ Eighteen men and 80 women provided comments on this section of the survey, though not all in fact addressed organisational policies or work practices which assisted their return to work, reflecting rather on personal characteristics.

The most common organisational policy or practice that had assisted a return to work was training (cited by 16 women and three men). Eleven women cited flexibility in working hours and working arrangements and ten said part-time work had helped. Six women and three men commented on informal support and guidance they had received from other staff and management. Women were more likely than men to specify ‘training’ as having been important to them in returning to work after a career break. An employer who was prepared to give the employee time to do the necessary catching up was also a great help and this was regularly mentioned alongside training:

*Training, [being] given time to understand and adapt to the work, [being] encouraged to take on further study.*

*Employers place more importance on technical quality of work and there is no pressure in regard to billable hours worked. They gave me time to update my technical knowledge upon my return to work.*

Concerning the type of training, the majority of comments from women referred to courses and seminars that updated their technical knowledge.

Responses which invoked ‘staff/management support’ referred to informal practices at the workplace. The support typically came from colleagues as well as supervisors. Comments from both genders were similar. Women and men both cited ‘clear communication of expectations’; ‘allowing me time to feel comfortable with my technical knowledge’; ‘having a reliable business partner’; and ‘helpful and patient workmates’, as being important to their re-entry process. Other comments from women pointed to miscellaneous sources of support, including equal opportunity policies, and clear office procedures, which meant it was easy to pick up the threads of unfamiliar tasks. Another important theme was the opportunity to work from home until it was possible to rejoin the office in a more conventional way:

*[...] the ability to work from home so that I progressively got back to working 4 days a week in the office.*

Finally, women often reported simply being encouraged to put forward their ideas and feel part of the team were great aids to making them feel like confident contributors to the office environment after a period away.

## **Conclusions**

The term 'work and family' encompasses a range of policies and practices, yet the issues are complex. These policies 'are essentially individualistic and 'work and family' can be a proxy for a personal balancing act in which, as Strachan, Burgess and Henderson (2010, 104) point out, 'while responsibility for child care and household management is unequally distributed between men and women, it is women who will do most of the juggling' (Strachan, Burgess and Henderson 2010, 104). More women accountants in small firms than their male counterparts report bearing the major responsibility for household and family care. They are more likely than men to choose to work part-time specifically to accommodate these demands. Women use their own sick leave and recreation leave more frequently than men in order to manage family issues. This mirrors the situation of women workers generally across industries and occupations in Australia. However, the employment conditions that may assist women and men to manage work and home demands are not as likely to be present in the small business sector as in the public sector or larger organisations. In the small accounting firms, paid parental leave is largely absent. Leave for family care is available less often for accountants in small accounting firms compared to employees in the larger accounting firms.

Broadly speaking, the present analysis shows that many of the conditions that would assist combining work and family care are less prevalent in small accounting firms than elsewhere. Given the significant percentage of women who work in these small firms, this is cause for concern. Some of the comments from the accountants who have used a lot of their own sick leave to care for family have a desperate quality to them. Certainly some women who are working part-time are feeling the negative impact of this on their careers quite keenly.

Elsewhere the survey showed both women and men were as satisfied or more satisfied than the population of accountants as a whole had been 10 years ago. Nevertheless, where there was dissatisfaction, (and experiences with part-time work and career breaks were two areas of some dissatisfaction), women felt this more than men. For women, concerns with returning to the full-time work force after part-time work or return to work after a career break related included anticipated discrimination. Suggestions later in the survey around improving recruitment, retention and satisfaction included the need to improve flexibility, including arrangements around part-time work and career breaks.

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