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THE EFFECT OF WORK-FAMILY CONFLICT ON ACCOUNTANT CAREER SATISFACTION MODERATED BY GENDER, MARITAL STATUS, PARENTAL STATUS AND POSITION

Dian Indri Purnamasari, SE., M.Si., Ak
Universitas Pembangunan Nasional “Veteran” Yogyakarta

ABSTRACT

This study examines the relationship between accountant work-family conflict and career satisfaction. This research will also examine the moderating influence of gender, marital status, parental status, and authority on this relationship. The samples data are derived from a questionnaire survey of 114 accountants. Result obtained from moderated regression analysis indicate that relationship between accountant work-family conflict and career satisfaction was statistically significant. Further, gender, marital status, parental status, and authority statistically influenced the relationship between accountant work-family conflict and career satisfaction as moderating variables.

Keywords: Work-family conflict, career satisfaction, accountant, gender



Background

Accounting profession is growing along with the development of business and education. The development demanded as well more complicated work that most likely led to various conflicts between work and family that, in turn, have an impact on career satisfaction. This far, career satisfaction has been associated with various impacts on the organization such as commitment to organization and the level of employee turnover (Igbaria, 1991). Powell and Mainiero's (1992) recent study concluded that one of the important factors affecting career satisfaction is the work-family conflict.

In the past, work-family conflict does not significantly affect one's career satisfaction. This may be due, in large part, to the division of task in which men work for living and women take care of domestic affairs. The division of task has changed as the number of women working outside the home kept increasing. Further changes in the division of tasks encouraged parties, i.e. husbands and wives, to share their respective roles. This, in turn, will bring about work-family conflict that affect one's career.

Accounting works, especially those of public accountant, demand high professionalism. This audit work pressure can lead to work-family conflict as well as affecting one's career satisfaction. Education accountant, on the other hand, is a profession that demands a great responsibility in educating students and producing professional accountants in the future. The current research empirically examine whether work-family conflict affect accountant career satisfaction with a variety of moderating variables, namely gender, marital status, parental status, and position in the workplace. Based on that reasons, author want to examine is work-family conflict, with gender, marital status, parental status and position in the workplace as the moderating variables, affects the career satisfaction of accountants in Indonesia.

Objective

This study aims to examine empirically whether the work-family conflict, with gender-marital status, parental status, and position in the workplace as the moderating variables, affect accountant career satisfaction and contribute to human resource development, particularly to that of public accountants and accounting educators.

Literature Review and Hypothesis Development



While accounting profession is full of challenges and pressures of work, the effect of work-family conflict on career satisfaction in the profession has not been adequately studied. Stroh et al. (1996) found that work-family conflict negatively affect career satisfaction. This, however, depends on the respondents who participated in the study; if they have status as a single, then the work-family conflict will not affect their career satisfaction or, vice versa, will affect those who are married. Therefore, this study not only looks at the relationship between work-family conflicts with career satisfaction, but also presents a variety of their moderating variables. Martins et al. (2002), in his research that uses MBA student respondents, found that work-family conflict negatively affect the career satisfaction, which means that the higher work-family conflict, the lower the level of one's career satisfaction. Work-family conflict has a negative effect two other types of satisfaction, namely job satisfaction and life satisfaction (Kossek and Ozeki, 1998).

Based on the above analysis, the author formulates the hypothesis below:

H₁: Work-family conflict affects the level of career satisfaction of accountants and the influence is negative in nature.

Gender

Gender becomes a relevant subject matter to be considered as a moderating variable in the current study. Work-family conflict will not be apart from the gender variable since men and women will have different levels of work-family conflict which will affect their respective career satisfaction. Many previous studies stated that working women are under higher level of pressure or stress than men (Gutek et.al., 1991). That is because the dual role the working women played, i.e. to work and to take care of their family.

Based on the above analysis, the author formulates the following hypothesis:

H₂: Gender affects the relationship between work-family conflict and career satisfaction, and the effect was stronger in women.

Marital and Parental Status

People who are married will have different life priorities from those who are single. Marriage makes individual to put more priorities on personal life than working life (Blau et.al., 1998). Similarly, when individuals become parents or have children, he will consider his role in his family as more important (Sing et.al., 1998). This in turn makes those who are married and/or

have children experience more intense work-family conflict and lower career satisfaction than those who are single and/or who have no children.

Based on the above analysis, author formulates the following hypothesis:

H₃: Marital status affects the relationship between work-family conflict and career satisfaction, and the effect was stronger in those who are married.

H₄: Parental status affects the relationship between work-family conflict and career satisfaction, and was stronger in those who have children.

Position

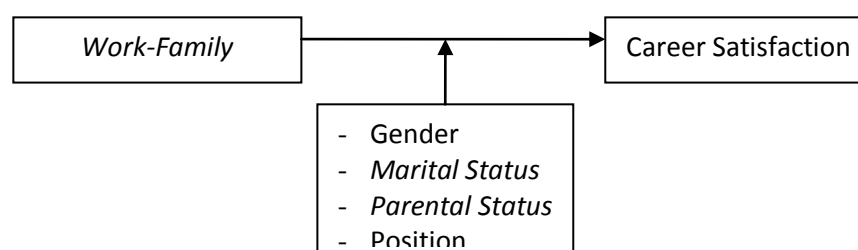
Individuals who work in the institutions have the opportunity to occupy important position in them—position which allows the work-family conflict to take place. Regular staff will have a relatively standard workload so that work-family conflict they experience will differ from those who occupy important positions in the same organization. Workload experienced by those on the structural position will be different from that of regular staff, and this allows more intense work-family conflict that will also affect the level of satisfaction with their careers.

Based on the above analysis, author formulates the following hypothesis:

H₅: Position status affects the relationship between work-family conflict and career satisfaction, and the effect was stronger in those who have a structural position in an organization.

Research Method

Research Model



Sampling

The study population was composed of public accountants and accounting educators in the Yogyakarta Special Region. Samples were taken randomly by the method of mail survey. Public Accountants are accounting scholars who worked as accountant in public accounting



firms and accounting educators is scholars who worked as faculty member at the state and private universities.

Study Instrument

Work-family conflict is a conflict of roles between the pressures of work and of family at the same degree (Martins et.al., 2002). The instrument is measured using the one developed by Powell et.al., (1984) which consisted of 3 items using 5-point Likert scale which asked whether the respondents frequently completed their work at home, whether their work limit the time for family or fried, and whether they give up paying attention to domestic functions in their home when dealing with an important job.

Career Satisfaction is measured using instrument developed by Childs and Klimoski (1986) and Dunnette et.al., (1969) that consist of 3 items with 5-point Likert scale which asked whether the respondent, in general, satisfied with their career status, current job, and future promotion opportunity. **Gender, Marital Status, and Parental status** are measured using dummy variables in which women were coded as 1 and males as 0, married were coded as 1 and not married as 0, having children were coded as 1 and not having children as 0. **Position** is measured using dummy variable to determine whether the respondent has a specific structural position in the organization or only as regular staff.

Validity and Reliability Testing

The research data will not be useful if the instrument used to collect them do not have the reliability and validity (Cooper and Schindler, 2001). Reliability testing is intended to determine the extent to which the measurement is consistent. An instrument is reliable if it has a Cronbach alpha greater than 0.6 (Hair et.al., 1998). Validity testing was to evaluate how well the measuring instrument measures what it is supposed to measure. A variable is valid if it has factor loading larger than 0.4 and eigenvalue greater than 1 (Hair et.al., 1998).

Pilot Test

Before the questionnaire is given to the actual respondents, the author conducted a pilot test to determine the validity and reliability of the instrument and to avoid questions that are less obvious as well as to determine the time required to complete the questionnaire. The pilot test was conducted with 30 respondents of teaching staff and the results showed that all the



research instruments used are valid and reliable.

Classic Assumption Testing

The data analysis technique in this study adopted regression model so that classic assumption testing is needed for the model to meet the requirements of the regression model. Tests for normality using the One Sample Kolmogorov-Smirnov with the provisions of probability Asymp. Sig (2-tailed) standardized residuals indicated the regression model above 0.05. Multicollinearity testing was conducted by looking at the correlation between independent variables. If the tolerance is less than 0.10 or if the variance inflation factor (VIF) is less than 10, regression model has no multicollinearity (Hair et.al., 1998). Tests for autocorrelation using the Durbin-Watson with guidelines $du < DW < 4-du$ means no autocorrelation. The output shows that, for each variable before entering the moderating variable, the VIF is less than 10 which means the regression model has no multicollinearity, while after entering the moderating variables, the VIF is greater than 10 so that the regression model has a multicollinearity. Despite the multicollinearity, the result did not decrease in its level of confidence since the employed analysis is interactive regression so that the multicollinearity is harmless and can be ignored (Mardiyah and Gudono, 2000). Based on the results it is concluded that the regression model did not have symptoms of autocorrelation. The test results appear to show no symptoms of heterocedasticity. Classic assumption testing output indicated that the Asymp. Sig (2-tailed) is greater than 0.05 which means that normality assumption was fulfilled. It is, therefore, can be said that the regression model can be used to predict the influence of work-family conflict on career satisfaction of accountants.

Hypothesis Testing

Hypothesis testing is conducted using Moderated Regression Analysis (MRA).

Data Analysis

Descriptive Statistics

The results of this analysis indicated that the descriptive statistics for each variable are as follows:

Information	Number	%	Mean	
			Conflict	Career

Gender	Female	58	50.8	11.67	6.01
	Male	56	49.2	4.78	11.37
Marital Status	Married	56	49.2	11.80	5.87
	Unmarried	58	50.8	4.89	11.32
Parental Status	Children	36	31.6	11.50	6.44
	No Children	78	68.4	6.80	9.66
Position	Officials	55	48.2	11.52	5.98
	Staff	59	51.8	5.27	11.13
Total		114	100		

Variables	Koefisien Beta	<i>p</i>	Information
Konstan			
<i>Work Family Conflict</i>	-0.804	0.000	SS
Gender	-3.730	0.009	SS
Marital Status	-5.671	0.000	SS
Parental Status	-3.330	0.048	SS
Position	-3.575	0.005	SS
Moderat 1	0.478	0.009	SS
Moderat 2	0.624	0.000	SS
Moderat 3	0.352	0.019	SS
Moderat 4	0.329	0.020	SS
$R^2 = 0.744$ $F = 37.46$ $p = 0,000$ SS = Significant Statistical STS = Statistical Not Significant			

R2 Results showed that 74.4% career satisfaction variables explained by variables of work-family conflict, gender, marital status, parental status, position, moderate 1 (work-family conflict*gender), moderate 2 (work-family conflict * marital status), moderate 3 (work-family conflict*parental status), and moderate 4 (work-family conflict*position), while the remaining 25.6% is explained by other variables.

Hypothesis Test

Statistically, the results of analysis support H_1 which states that work-family conflict affect career satisfaction of accountants at the significance level of 0.05. The effect is negative as indicated by the negative coefficient, which means that the greater the work-family conflict experienced by accountants, the lower the satisfaction of his career will be. Accountants with the increasing level of work-family conflict will have more difficulty in dividing tasks between work and family which, in turn, resulted in lowering career satisfaction. It is difficult for accountants to feel satisfied with his career when he experienced a work-family conflict. In addition, the analysis demonstrated that the



moderating variables, namely gender, marital status, parental status, and occupation are statistically significant at the 0.05 level which means those variables statistically affect the relationship between work-family conflict and career satisfaction of accountants. The results of the test show that H_2 , H_3 , H_4 , and H_5 are strongly supported. Further analysis showed that the relationship between work-family conflict and career satisfaction experienced as stronger by women (gender), individuals who are married (marital status), individuals who have children (parental status), and those who have a structural position in their respective institutions (position).

Descriptive statistics of the mean of respondent's answer to the gender variable indicates that women have higher mean in work-family conflict and lower on career satisfaction variables, which means that women experience more intense work-family conflict, compared to men, which result in a decrease in their career satisfaction. That possibly because women have lower level of tolerance for work-family conflict. In other words, although women are still single, they have a tendency to give more attention to domestic affairs and his family, especially when are married and have children and have a chance of experiencing work-family conflict that affect their career satisfaction. Respondents who are married, have higher mean in work-family conflict and lower in career satisfaction variables, which means that individuals with the marital status experience more intense work-family conflict, compared to those with single status, which resulted in decreased levels of their career satisfaction. Marital status makes individuals no longer focused their attention to themselves only, but also to couples and families as well as the dynamics of the problems they face, and it lowered their tolerance for work-family conflict and affect their career satisfaction.

Parental status variable indicated that the respondents who have children have higher mean score in work-family conflict and lower mean score in career satisfaction, which means that those who have children will experience more intense work-family conflict, compared to those who have not, that in turn decrease their career satisfaction. Parental status makes individuals no longer focused their attention to themselves only, but also to their children and family member as well as the problems they face, and, consequently, it lowered their tolerance for work-family conflict and made them prone to work-family conflict that affect their career satisfaction. Accountant position in an agency also moderates the relationship between work and family conflicts. The results demonstrated that accountants in structural



position at their organization have higher mean score in work-family conflict lower mean score in career satisfaction variables, which means that accountants with structural position experienced more intense work-family conflict, compared to those who work as regular staff, which, in turn, reduce their level of career satisfaction. Structural position place heavier workload—compared to that of regular staff—that most likely demands greater responsibility which causes more intense work-family conflict that lowered their career satisfaction.

Conclusion

The results of R^2 showed that 74.4% career satisfaction variables were explained by variables of work-family conflict, gender, marital status, parental status, position, moderate 1 (work-family conflict*gender), moderate 2 (work-family conflict*marital status), moderate 3 (work-family conflict*parental status), and moderate 4 (work-family conflict*position). The results of the analysis supported statistically H_1 which stated that work-family conflict affects the accountants' career satisfaction at the significance level of 0.05. The latter means that gender, marital status, parental status, and position variables affect statistically the relationship between work-family conflict and career satisfaction of accountants. The results demonstrated that H_2 , H_3 , H_4 , and H_5 are strongly supported, which means that the relationship between work-family conflict and career satisfaction was stronger for women (gender), individuals who are married (marital status), individuals who have children (parental status), and for those who have a structural position in their respective institutions (position).

Implication and Contribution

This study implies that empirically work-family conflict affect career satisfaction of accountants, and it is supported by the variables of gender, marital status, parental status, and position in the workplace. This is a concern of human resource management, particularly accountants. The solutions are expected to come from various parties, either from the accountant or the organization, to cope with work-family conflict experienced by accountants. Alternative solutions by, among others, organizing day care programs (child care) for children of employees so that the latter are expected to feel more comfortable, relaxed and motivated in their work and, thus, reducing their work-family conflict.



Limitation and Suggestion

This study has several limitations that could bring opportunity for future research to improve them. They include the study area that covers only the Special Region of Yogyakarta, which, thereby, made it lack of generalization; the number of respondents among the variables that are less balanced, for example, respondents who had children numbered only 36, while respondents who do not have children are 78, which is likely to give different results when the number is balanced; and non-response bias test that has not been made by the author. Future research can correct some of these limitations and included some other moderating variables that have not been studied in this research, such as income level and work experience.



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