

Work Life Balance and the Performance of Women Employees at Selected Audit Firms in Kenya

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Abstract: Developments in the corporate landscape have resulted in more women seeking gainful employment and advancing their careers. A failure to realize work-life balance, however, results in many of such women opting to sacrifice their careers. The key intention of the inquiry was to determine the impact of the balance between one's career and their life on performance of women workers at Audit firms in Kenya. The balance between life and work was modelled utilizing the following independent variables: leave policies, job sharing, teleworking, and flexible task arrangements. Performance of women workers, the dependent variable, was modelled using timeliness, turnover and job satisfaction. The research reviewed the spillover phenomenon, Maslow hierarchy and gender inequality theories in determining the theoretical influence of a balance in life and work on performance. A research design that is descriptive was used for this research. To determine the relationship between the variables, the study collected information relating to employee performance and the balance between their life and work for a three month period. A structured questionnaire was used to collect data that was qualitative from primary sources. Descriptive statistical techniques were used to analyse data collected. For analysis SPSS version 21.0 was used to produce the desired statistics to describe and establish the how Performance of women workers and the following: leave policies, job sharing, teleworking, and flexible work arrangements are related. Graphs and charts were utilized to exhibit the information

Keywords: Work life Balance; performance; Women; Employees; Audit firms; Kenya.

I. INTRODUCTION

According to Marx [1], while in the past statutory audits were a certification exercise, the engagements have evolved to be a concrete part of an organizations governance. The complexity of organizations and the information technology systems that have evolved are incomparable to what was available in the past. To be able to meet these challenges, the audit firms have evolved to have work place environments with excessive work hours and high levels of stress [2].

The study sought to investigate the impact to productivity of women employees working in Audit firms in Kenya from the Work life balance that they experience working in such firms.

The theories upon which the research was founded on were spillover effect theory, Maslow hierarchy theory and gender inequality theory theories.

Spill-over Theory

This thesis was proposed by Guest [3].The process where one role's experience have an impact on another, making the two synchronous is the spill over effect. It been described as similarity, extension, isomorphs and familiar. Studies have looked at the transfer of attitudes, moods, value, skill, and behaviors an aspect of life to another [4].

Maslow's Hierarchy of Needs theory

This postulation originated from Maslow [5] and was perfected by Maslow [6]. The theory aimed to understand and gain insights on the motivation of humans in organisations and understand them. The theory had the preposition that the satisfaction of specific category of needs was the main motivation for humans. The needs could be physiological like a home and satisfaction of hunger, security needs, that revolved around the safety of the environment a person lived and worked and their family's as well. The social aspect had needs as well. Like the need for recognition and appreciation by peers, leading to the need for esteem relating to self-worth. The esteem of self and others and the need to actualize were part of the need of fulfilling one self.

Gender Inequality Theory

To understand how women workers have the ability to juggle between the home and work responsibilities, a theory looking at how the gender roles are unequal is significantly important. A unique viewpoint is provided and insights are given of how the participation of females in the workforce are compared to the males [7].

Thompson [8] studied work culture in the Garden City area of New York, USA. By analyzing data from a Study of the Nation's evolving workforce, the study was able to probe the linkage connecting work life culture and retention of the workforce. Using hierarchical regression the study found that that companies that concentrated on relevant work-life balance methods were more successful in increasing their employee retention rate.

Rabia and Mahwish [9] studied work-family contrast and the effect on female worker retention. The study was conducted among six entities in the service sector including both private and public entities in Punjab-Pakistan. Primary data was utilised and it was collected in the third quarter of 2010. For analysis descriptive least squares optimisation was utilized using of SPSS software. The study determined that for the private and public sector, there was a discernable relationship between family and work conflict and employee turnover.

Forsyth [10] looked at WLB policies and their applicability in profitability, the study targeted over 1000 employees in 25 institutions in New Zealand. How the employee perceived the level of WLB support from their company was recorded. Inferential statistics revealed that these perceptions had an effect on work performance and employee turnover. The study found that Employees' perception that the company was willing to assist them in performing their family roles improved the pressure in the office and job satisfaction. This caused the turnover rate to reduce as a result. The analysis of the impact on work performance was inconclusive hence the need for further study in this area was noted.

Noor [11] studied the causes of employees leaving from marketing roles in Pakistan. The link work life conflict has with stressful condition was looked at especially relating to turnover. Questionnaires were used and these were administered to 250 managers working in different companies in Pakistan during the second half of 2008. Analysis of data was done using SPSS software. The outcome suggested that stress and lack of work-life harmony had a significant positive link with employee turnover.

Yu [12] studied the link between employee turnover and WLB policies relating to women. The study used secondary data obtained from the Female Employee Reports in Japan from 2002 to 2008. The actual collection being done in 2008. The study used ordinary least squares to analyse the data. The study found that WLB policies had a significant impact on employee turnover. Women who worked only because of economic pressures were the most affected in trying to balance work and family.

Kluczyk [13] studied how WLB affected the welfare of workers on the Irish corporate scene. To calibrate wellbeing, the contentment of families within the office and the health of their mental state was ranked to levels. The study used quantitative methods to implement the research. The sample was based on single employees who were then in a partnership for both genders. Parents meeting this criteria were also considered. IBM SPSS V was used to analyse the data. Deleterious effect of deteriorating life work situations were noted using heightened levels of family career conflict and work family issues at the domestic side of satisfaction. The research also noted the detrimental impacts of lack of work family harmony due to heightened levels of conflict on satisfaction in the workplace and mental health.

Raj and Dev [14] Studied WLB and how it affected specific factors that were work based in some national lending institutions in India. It was carried out between the workers of five national lending institutions in Madurai, in India. Data

was collected using pre set structured questions. Analysis of information was through descriptive tools such as percentage analysis, least squares and correlation. The study revealed that in general, the perceived level of work-life balance among the employees of the Nationalized Banks was low. Work life balance had direct incremental a positive interconnection with workplace linked factors and it had an inverse relation with stress at work and time off.

Despite the literal sources looked at, more studies needed to be done that took a different approach, ie including single women, women that are single parents since majority of the existing literature focused on women with families. Besides, most of the studies were located in other continents. There were very few that had been done in Kenya therefore it was problematic to relate as this environment was not similar.

There were also empirical gaps as these studies either considered one aspect of WLB or they considered whether WLB policies in general were important to organisations, not the specific effect of the main facets of WLB which this study intended to review.

This study sought to study the effect of WLB on performance of corporate area female workers and specifically the audit firms in Kenya. Therefore this research aimed to address the void by studying how balance between life and work affected the performance of Women workers in the private industry and more specifically at the audit firms in Kenya.

The study used a descriptive research design to study the impact between the dependent and independent variables. The independent variables were: leave policies, job sharing, teleworking, and flexible task arrangements. Performance of women workers was the dependent variable which was modelled using timeliness, turnover and job satisfaction.

II. RESEARCH METHODOLOGY AND ANALYSIS

In Kenya, Audit firms, especially the big 4 accounting firms, have been known to have excessive work hours and high stress environments. Employees have high workloads to deliver within a constrained time period [15].

The financial industry is a demanding work environment with odd and long working hours. Women employees at such firms have to therefore choose between work and social needs due to career demands on one’s time. This can be seen in the large levels of female employees who forfeit their leave days at the end of each year [16].

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Considering descriptive research designs are utilised to show the linkage among the variables under investigation in a study [17]. The study took a descriptive method to perform this study. Using this method, data was collected while avoiding to disrupt the ecosystem that it was collected from.

For this research, the targeted population were the female employees at selected audit firms in Kenya. For this research, the sampling frame was made up of randomly selected employees at the selected audit firm’s offices at each of their Headquarters in Nairobi. Simple random sampling method was used since each member of the population was given uniform chance to be chosen. This ensured that the study obtained a representative sample [18].

Table I: Study population

Firm	Total	Female
PWC	595	256
Deloitte	526	230
PKF Kenya	120	55
RSM	80	34
Total	1,321	575

Source: Researcher (2019)

Sample size

To determine the sample sizer the formula below is used [19].

$$S = N/[1+N(e)2]$$

For this study, the following were the parameters that resulted in a sample size of 85:

S :- Sample size, N :- target population = 575, e level of significance = 10%

$$S = 575 / [1 + 575(0.1)^2] = 85$$

The sample distribution was made based on the size of the firms where the employees being studied worked as follows.

Table II: Sample Size

Size of firm	Number of employee	Percentage
Big 4	37	43.53%
Mid tier	26	30.59%
Small firms	22	25.88%
Total	85	100.00%

Source: Researcher (2019)

Primary data was collected for analysis for this study. The study utilized questionnaires on a Likert scale to collect this data. This enabled the data to be collected systematically and also facilitated the data being checked for validity and reliability. [20].

To enhance validity of content, questionnaires were taken through a comprehensive review by employees randomly selected at the audit firms. Content validity was enhanced using the review comments that resulted.

To assess how dependable the instruments were, a reliability test based on Cronbach's Alpha not less than 0.7 was used as a benchmark [20].

Data Analysis

Analysis of data yielded descriptive statistics. Primary attributes of the information collected were described by descriptive statistical methods. The output was basic summarized information on the measures and the sample. SPSS version 21.0 was utilised to generate descriptive statistics and establish the link between the independent variables and the dependent.

The analyzed results were communicated by use of pie charts, tabulation and bar graphs, which present results clearly according to (Kothari, 2010). The main method of analyzing data was by the use of descriptive statistics.

Ethical Considerations

The researcher adhered to required ethical standards to conduct research with human subjects.

Descriptive Analysis

Work Life Balance

This sub-segment explores descriptive statistics on the independent variable dealing with leave policies at the audit firms. Table III presents descriptive statistics on Leave policies and performance.

Table III: Leave Policies and Performance

	N	Min	Max	Mean	Std dev
I am able to take maternity leave when due	61	1.00	5.00	4.2787	0.9854
I am able to take leave to attend to family obligations	61	1.00	5.00	3.3607	1.2115
I am able to plan and take my annual leave	61	1.00	5.00	3.4590	1.2460

Source: Survey data (2019)

From the results, the female employees were highly able to take maternity leave. This was indicated by the mean of 4.3 with a standard deviation of 0.99. The employees were moderately able to take normal leave with a mean of 3.4 and standard deviation of 1.2 and moderately able to plan their annual leave. This measure had a mean of 3.5 with a standard deviation of 1.3. Showing this result had the highest variability in the set. The employees were just able to get leave other than maternity leave.

Flexible Work Arrangements

This sub-segment explores descriptive statistics on the dependent variable dealing with flexible work arrangements at the audit firms. Table IV shows statistics on Flexible Work arrangements.

Table IV: Flexible Work arrangements and performance

	N	Min	Max	Mean	Std dev
My work schedule is flexible to accommodate reasonable personal obligations	61	1.00	5.00	3.0000	1.3663
I am able to do my work from various locations other than the office	61	1.00	5.00	2.9836	1.3228
I am able to take advantage of flexi hours arrangements	61	1.00	5.00	2.7869	1.3677

Source: Survey data (2019)

As shown in table IV, the audit firms were is not as effective in flexible work arrangements. Flexibility in the work place had a mean of 3.00 with a standard deviation of 1.4. The ability to work from various locations had a mean of 2.98 with a standard deviation of 1.34 and flexi hour arrangements had a mean of 2.78 with a standard deviation of 1.37. Overall, the mean tending to 3.0 with a standard deviation of 1.3 and above shows flexible work arrangements were less than moderately available in audit firms.

Job sharing

This subsection covers statistics on Job sharing in the audit firms Table V shows descriptive statistics on the dimensions of job sharing.

Table V: Job Sharing

	N	Min	Max	Mean	Std dev
I am able to work part time with a colleague filling in	61	1.00	5.00	2.7049	1.4183
I am able to work for less than the standard hours if I can finish my work early	61	1.00	5.00	2.7213	1.3920
I have the ability to work part time	61	1.00	5.00	2.4918	1.3494

Source: Survey data (2019)

As indicated in table V by the mean of 2.7 and standard deviation of 1.4. It was less than moderately possible for employees to work part time with a colleague filling in. Employees were also less than moderately able to work for less than the standard hours if they finished their work early as shown by the mean of 2.7 with a standard deviation of 1.4. The ability of working part time on its own was also less than moderate as shown by the mean of 2.7 and standard deviation of 1.3. Overall job sharing was less than moderately available amongst audit firms.

Teleworking

This segment goes through descriptive statistics on various aspects of Teleworking in audit firms. Table VI presents descriptive statistics on various dimensions of teleworking.

Table VI: Teleworking in Audit Firms

	N	Min	Max	Mean	Std dev
Telecommuting facilities like VPN are available at my work place	61	1.00	5.00	3.5738	1.3473
Teleconferencing facilities are available for use and are used at my workplace	61	1.00	5.00	3.7377	1.1387
It is possible to work away from the central office	61	1.00	5.00	3.4918	1.2466

Source: Survey data (2019)

In table VI above, the mean of 3.6 at a standard deviation of 1.3 showed an above moderate availability of digital facilities like VPN that enabled working away from the office. As demonstrated by the mean of 3.7 with a standard deviation of 1.1, there was an above moderate availability of teleconferencing facilities for use at the work place. The ability to work away from the central office was also above moderate with a mean of 3.5 with a standard deviation of 1.2. Overall, there was above moderate ability for teleworking in the audit firms.

Performance of women employees

This segment delves into the statistics on the dependent variable of performance women employees in the audit firms. Table VII provides descriptive statistics regarding Performance of women employees in the audit firms.

Table VII: Performance of Women Employees

	N	Min	Max	Mean	Std dev
I have Job satisfaction at my workplace	61	1.00	5.00	3.0164	1.2714
I am able to finish assigned work within the allocated time	61	1.00	5.00	3.2295	1.3215
I am not thinking of leaving this organization	61	1.00	5.00	2.9180	1.4977

Source: Survey data (2019)

In table VII above, women employees had moderate job satisfaction at the workplace as shown by the mean of 3.0 with a standard deviation of 1.3. They were also moderately able to finish assigned work within the given time with a mean of 3.2 at a standard deviation of 1.3. On whether they intended to leave the organisation, the mean was 2.9 at a standard deviation of 1.5. The results indicated that the performance of the women employees at audit firms was moderate.

Work life balance and performance of women employees

When the scores for work life balance and performance for each respondent were separately averaged and plotted on the same axes as shown on figure 4.6. A direct relationship was apparent between work life balance and employee performance. When work life balance increased or decreased, the performance of women employees also increased or decreased respectively.

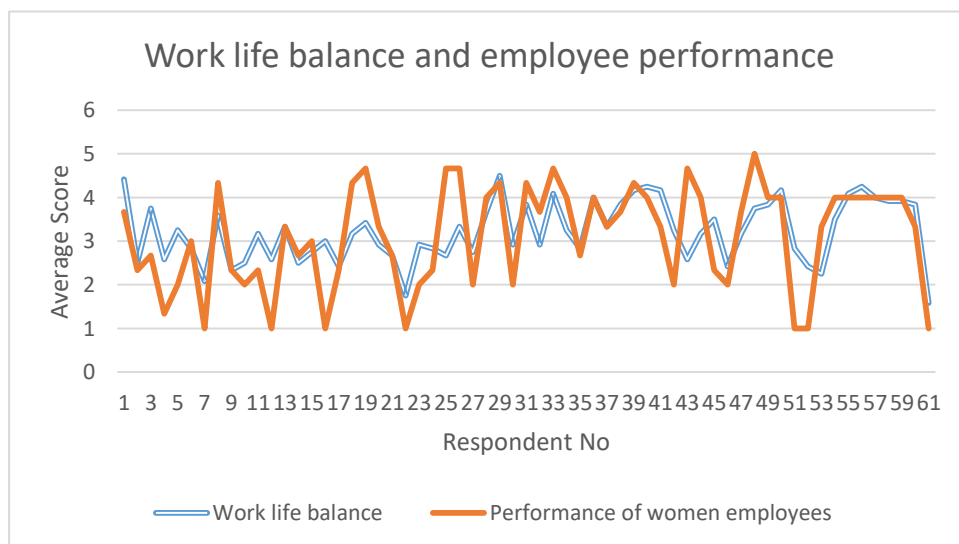


Figure I: Work life balance and performance

Source: Survey data (2019)

Correlation analysis in this study was used to establish the presence of association between the independent and dependent variables. Table VIII Shows the computed persons’ correlations for the independent variables representing work life balance against female employee performance. All the independent variables were correlated positively with work life balance and the correlations were significant at a level significance of 95 as the P value < 0.05.

Table VIII: Correlation analysis

Work life balance element	Correlation coefficient	P value
Leave policies and performance	0.6531	0.0010
Flexible working arrangements and performance	0.8484	0.0020
Job sharing and performance	0.7870	0.0120
Teleworking and performance	0.3296	0.0150

Source: Survey data (2019)

III. CONCLUSION

Work life balance was found to be correlated with the performance of women employees in the audit firms. Management of audit firms should improve the work life balance situation in the audit firms to improve the performance of women employees working there.

Work life balance levels amongst employees should be used by boards of directors as one of the metrics used to measure the performance of the firm. This can be done considering the various aspects or work life balance.

To facilitate the monitoring of work life balance in the audit firms, it would be advantageous to have a standard way to measure work life balance to enable the board, management and the employees in general know what levels of work life balance are available in the entity and be able to assess its impact on the firm's performance.

The study found that the work life balance levels affected the performance of women employees working in audit firms in Kenya. This was based on the significant correlation between the measures of work life balance and the performance levels at the audit firms.

On leave policies, the study found that the female employees were just able to get leave at moderate levels other than maternity leave, which is legally mandated which was available at higher levels. Leave was found to be positively and strongly correlated with the performance of women employees in audit firms.

On flexible work arrangements, the study found that the female employees were less than moderately able to obtain flexible work arrangements at their workplace. Flexible work arrangements were found to be positively and very strongly correlated with the performance of women employees in audit firms.

On Job sharing, the study found that this aspect was less than moderately available to the female employees working in the audit firms. Job sharing was found to be positively and strongly correlated with the performance of women employees in audit firms.

On teleworking, the study found that there was above moderate ability for teleworking in the audit firms for the female employees working there. Teleworking was found to be positively but weakly correlated with the performance of women employees in audit firms.

The study thereby noted that improving work life balance could improve the performance of women employees in the audit firms.

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