



The Quality of Life among Employees in Accounting Firm

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Abstract

Purpose–In view of the promising growth of the quality of life among accounting firm employees in Malaysia, this study aims to determine the quality of life among employees in accounting firm and identify the work-life balance, work stress and work and family roles.

Design/Methodology/Approach- A self-reporting questionnaire was conducted and developed to 150 respondents. The study adopts a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree.

Findings- The multiple linear regression results reveal that work-life balance and work and family roles significant influences on the quality of life among accounting firm employee. However, the insignificant results obtained for work stress warrant further investigation.

Research Implication- The study proposes three factors for measuring the employee quality of life towards their job which is replicable across different family. However, the small sample size raises the issue of generalizability which future studies should seek to address.

Keywords: Accounting firm, Quality of life, Work-life balance, Work stress, Work and family roles, Malaysia, Employee, Family

I. INTRODUCTION

Quality of life is an essential motivator for every working adult to strike a balance between work and family. Quality of life relates to how an individual assess betterment in multiple fields of their life (Theofilou, 2013). The term of 'quality of life' is often refers as a person's well-being in life. It measures an individual's ability to maintain and balance their work and family to achieve the desired standard of living (Pasewark&Viator, 2006).

Quality of life is closely linked with work-family conflict (Koh, Teh, San, & Abdullah, 2016), especially for those accounting employee who always busy on their job and neglect their children and family. These employees who are too busy with their jobs fail to establish and maintain a good relationship with their family (Pasewark&Viator, 2006) and subsequently face deteriorate quality of life. People who work in accounting firm are usually subject to long hours of working, more job responsibility, less personal life and loss of precious time with children (Pasewark&Viator, 2006).

Stressful working life will cause imbalance between the appraisal of the environmental demands and individual life quality expectation (Kinman& Jones, 2005). Most of the accounting employees are having high level of work stress. Work stress will not only influence their health but also affect their performance during working hours. It will trigger higher absenteeism and turnover rate. Work stress is broadly regarded as one of the factor that reduces job satisfaction (Lu *et al.*, 2017). If the workings stress increase, it will lower down the job motivation and productivity.

II. LITERATURE REVIEW

Theory

Conservation Resource Theory focuses on establishing a link between work family conflict and work and family roles. Multiple work and family roles will lead to higher work family conflict and lower quality of

life (Grandey&Cropanzano, 2000). On the other hand, the Role Theory shows a direct relationship between the work and family roles and stresses. According to Role Theory, an individual need to manage their stress well during working hours thus they can focus on the roles and task that they have been assigned. (Grandey&Cropanzano, 2000).

Quality of Life

In this study, the researchers investigate quality of life of accounting employee in this new era. Quality of life can be defined as the well-being of life among employees in an organization (Andrews &McKennell, 1980). Well-being or quality of life may be influenced by the following factors at the working place (Sojka, 2014).

Work-life Balance

Work-life balance refers to the life satisfaction that an individual can attain after working for long hour in office (Pasamar&Pasamar, 2015). Work-life balance can be defined as valuable time spent to concentrate on job as compared to time that pent with family and doing the things that are enjoyable and love (Evertsson, 2013). Technology can help a working adult to improve his relationship with other people, enable asynchronous communication and enhance work-family balance (Evertsson, 2013). However, even with the adoption of communication technology at workplace, accounting staff still find difficult to attainwork life balancebecause most of the accounting routine needs rigorous audit (Rife et al., 2015). Most of the accounting staff feel hard to find time for personalleisure because majority of their time have been spent at work. Therefore, the following hypothesis is tested in this study:

H1: Work life balance affects quality of life.

Work and Family Roles

Work and family roles are essential to satisfy maternal and career functions and needs. Work and family roles are focal in providing life-essential resources such as food, shelter, money, education, transport and others (Peterson & Green, 2009). If working parents cannot balance their work and family roles, it may result in work family conflict, which could jeopardize quality of life.

Every working adult has their own role in their work, family or any position that they hold. Accounting employees find difficulty in performing both work and family roles well at the same time, which induces work family conflict. Work family conflict occurs when the work and family roles interfere at same time with home care responsibilities takes place while a staff is busy with his office tasks (Gombak & Lumpur, 2004). Thus, the following hypothesis is formed and tested:

H2: Work and family roles affect quality of life.

WorkStress

Work stress is a response that a person shows when he or sheis required to handle excessive amount of work demands and pressures, which areabove his knowledge, skills, abilities (Health, 2011). Anxiety, fear and agitation are examples of work stresses (Kinman& Jones, 2005). When work stress increases, a person will feel uncomfortable during work and task (Health, 2011). He is unable to maintain and handle their stress especially when he is inundated with a huge number of monotonous tasks that need to be completed within rush hours. This situation holds true for those working at accounting firm, they might have more work stress than ordinary employee who work in other firms die to the bustling work nature of the industry (Ribeiro, Bosch, & Becker, 2016).

Accounting employees has higherlevel of work stress than employees in other field (Newsletter & Employees, 2012). It is mandatory for accounting employees to know how to manage their stress restructure themselves to effectively tackle work stress. Since accounting employee work in a long period of time, work stress will automatically boost (Newsletter & Employees, 2012). There are a number of factors, which contribute to work stress, for instance,dissatisfaction over employment benefits, work discrimination, communication difficulties and lack of job competency (Newsletter & Employees, 2012). Therefore, the following hypothesis is tested:

H3: Work stress affects quality of life.

III. RESEARCH METHODOLOGY

In this study, 240 questionnaires were distributed to employees in accounting firms in central region of Malaysia, but only 150 complete questionnaires were successfully collected from respondents and used for subsequent data analysis from July to November 2018. The questionnaire began with demographics questions inquiring respondent' profile, with the purpose of understanding the background characteristics of respondents. There are 30 items measuring independent and dependent variables in the questionnaire, which are measured by 5-point Likert scale, anchored by 1-strongly disagree, 2-agree, 3-neutral, 4-agree and 5-strongly agree.

The majority of the respondents are female. The age groups are somewhat which are around 23-27 years old. More than half are single and most of them are having 1-5 years working experience.

Survey Instrument

The survey is carried out using a questionnaire, which is divided in four sections. Section A consists about the demographic about the respondents. Section B consists questions that measure the dependent variable which is quality of life. Section C focuses on independent variable of this study, which is work-life balance. Section D assesses work stress that an employee in accounting firm face. Section E measures the work and family roles of each of the accounting employee. This study adopts a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree.

IV. RESULTS

Validity and Reliability analysis

The questionnaire was piloted on 35 respondents prior to its dissemination in order to satisfy the face validity. In addition, the questionnaire construct validity was also need to be measured. All items measuring independent and dependent variables have a score factor loadings of 0.50 and above. Reliability test shows that all items measuring independent and dependent variables have good internal consistencies, with Cronbach Alpha values of more than 0.70.

Mean and Standard Deviation

Table 1 shows that the mean and standard deviation scores all the items. On average, respondents are satisfied with their quality of life (mean = 3.46). Despite having multiple work and family roles in life (mean = 3.73), most of the respondents manage to attain work-life balance (mean = 3.58) while experiencing considerable amount of work stresses (mean = 3.49).

Table 1: Mean and Standard Deviation of IV and DV

Variables	Mean	Standard Deviation
Work Life Balance	3.6807	1.07141
Work Stress	3.4937	0.73899
Work and Family Roles	3.7258	0.69323
Quality of life	3.4636	0.52263

Table 2 shows the multiple regression results between all the independent and the dependent variables. Multiple regression analysis is used in this study to test the research hypothesis. From Table above, work stress has an insignificant p-value of 0.185, implying that work stress will not significantly affect quality of life among accounting firm employees. On the other hand, work life balance and work and family roles significantly affect quality of life with p-values of 0.002 and 0.001 respectively. R Square value is 0.328, implying that 32.8% of the variance in quality of life has been significantly explained by work life balance and work and family roles.

Table 2: Coefficients

Model	Unstandardized Coefficient		Standard Coefficient	t	Sig.
	β	Std. Error	Beta		
(Constant)	1.777	0.206		8.632	0.000
Work Life Balance	0.113	0.036	0.232	3.108	0.002
Work Stress	0.089	0.067	0.126	1.333	0.185
Work and Family Roles	0.257	0.074	0.341	3.457	0.001

a. Dependent Variable: Quality of Life

V. DISCUSSION

The major objective are conduct to this research survey to determine quality of life among employees in accounting firm from the perspectives of work-life balance, work stress and work and family roles.

Finding 1: Work life balance affects quality of life.

Multiple linear regression analysis result in Table 2 shows a positive relationship between the work life balance and quality of life. When an accounting employee can balance their work and life in a better manner, they can achieve a better career outcome than expected (Eco, 2011). Subsequently, they will feel more satisfy with their job position and quality of life (Eco, 2011). Once the employee feel satisfy with what they do in the organization, they will be more happy with the quality of life as allowance will also be gradually increased to support a better life quality (Eco, 2011). In Malaysia, the government has set some policies to enable employees to maintain work life balance. For instance, the maximum working hours for a week is 48 hours (Ibrahim, 2015). Work-life balance in Malaysia is achievable for accounting employees who are able to arrange time wisely to alternate the needs for their work and non-work (Ibrahim, 2015). Accounting employees need to maintain their work-life balance by wisely manage their time, involvement in family and work and level of achievement in work and family in order to pursue a better quality of life (Philipp, 2015).

Finding 2: Work stress does not affect quality of life.

Work stress does not affect quality of life as shown in Table 2. This is probably due to most of the respondents in this study has at least 1 year experience in working in accounting firm. They are competent in managing the job stress and social stress at workplace. As a result, work stress will not jeopardize their quality of life (Rusli, Edimansyah, & Naing, 2008). Experienced employees tend to be more focus on the job and feel less stressful in completing their daily tasks on time and social relationships at workplace (Mohamad Idham Md, Nurhikma Mat, Ridzuan Adli, Mohd Mas Rizat Haji Abdul, and Ismail, 2014). Most accounting employees has a habit of practising simple physical exercise such as physiological relaxation such as muscle relaxation, relaxation response and relaxation imagery (Shafii & Wan Siti Khadijah, 2012), this good practice helps them to keep work stress at minimum level that will not affect quality of life.

Finding 3: Work and family roles affect quality of life.

This study discovers a positive relationship between the work and family roles and quality of life. When an accounting employee have work and family roles that can bring benefit them such as providing secure for their family, creating a meaningful sense of purpose in life, enhancing self-esteem and supporting their social needs (Barnett & Hyde, 2001), they will be more likely to actively engage in work and family roles, which will in turn enhance their mental, physical and social health and quality of life (Barnett & Hyde, 2001). Accounting employee can manage their time well to avoid tension, anxiety, fatigue, depression, apathy and irritability, which could worsen quality of life (Parker & Decotiis, 1983). Interloping work and family roles is normal for accounting staff and they are competent in complying with the demand of one role over another (Greenhaus & Beutell, 2017).

Implication of Study

This study highlights the importance of work stress management to employers and employees in accounting firms. It also highlights that the greatest challenge of accounting employee is to ensure work-life balance so that they can maintain high quality of life. It also highlights the importance of work-family conflict avoidance to accounting employees who need to spend long hours to complete their working tasks. As many parents who work in accounting firms tend to focus more on their job rather than children and family, this study discover that their quality of life and the well-being of their family will be affected.

This research serves as a foundation for future research to be conducted in other non-accounting profession or within a wider region of coverage. Future researcher can make a comparison on how male and female accounting firm with different years of working experience manage and handle their work and family.

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