

**THE ANTECEDENTS AND CONSEQUENCES OF WORK-  
FAMILY CONFLICT AMONG MARRIED ACCOUNTANTS IN  
PENANG**

**By**

**KHOR LEE HSIA**

**Research report submitted in partial fulfillment  
of the requirements for the degree of  
Master of Business Administration**

**MAY 2005**

## **DEDICATION**

*Dedicated with love to my dearest mum, Mooi Kheng*

*and my beloved siblings,*

*Jacqueline, Sharon, Irene, Michelle, and Michael.*

## **ACKNOWLEDGEMENT**

First and foremost, I would like to express my deepest gratitude and appreciation to my supervisor, Assoc. Prof. Dr. Azzat Hj Mohd Nasurdin for her patience, suggestions, understanding, and support. Without her guidance and persistent help, this project would not have been possible. Also, I would like to thank Assoc. Prof. T. Ramayah for his invaluable advice and assistance in this research.

I also wish to thank Ms. Thane Meyyappan (coordinator of Malaysian Institute of Accountants, head office located in Kuala Lumpur) for her kind co-operation and wonderful support in this research.

Apart from that, a special note of gratitude and appreciation to all the lecturers in the MBA program. Last but not least, I would like to thank all those who have rendered their help directly or indirectly throughout this project paper. My sincere thanks also go to my mother, siblings, and friends (Chee Ching, Evelyn, Norzalila, Satnam, Siew Ling, Yuh Jen, and Yusliza) for their encouragement, assistance, and support.

## TABLE OF CONTENTS

	<u>Page</u>
<b>TITLE</b>	i
<b>DEDICATION</b>	ii
<b>ACKNOWLEDGEMENT</b>	iii
<b>TABLE OF CONTENTS</b>	iv
<b>LIST OF TABLES</b>	xi
<b>LIST OF FIGURES</b>	xii
<b>ABSTRAK</b>	xiii
<b>ABSTRACT</b>	xiv
<b>Chapter 1 INTRODUCTION</b>	
1.1 Background	1
1.2 Problem Statement	2
1.3 Research Objectives	3
1.4 Research Questions	4
1.5 Significance of the Study	4
1.6 Definition of Key Terms	5
1.6.1 <i>Work-Family Conflict</i>	5
1.6.2 <i>The Antecedents of Work-Family Conflict</i>	5
1.6.3 <i>The Consequences of Work-Family Conflict</i>	7
1.7 Organization of Chapters	7
<b>Chapter 2 LITERATURE REVIEW</b>	
2.1 Introduction	8

2.2	An Overview of Work-Family Conflict	8
2.2.1	<i>Work-Family Conflict and Family-Work Conflict</i>	10
2.3	Theories Associated with Work-Family Conflict	10
2.3.1	<i>Role Theory</i>	11
2.3.2	<i>Scarcity Theory</i>	11
2.3.3	<i>Segmentation Theory</i>	11
2.3.4	<i>Spillover Theory</i>	12
2.3.5	<i>Compensation Theory</i>	12
2.4	The Antecedents of Work-Family Conflict	13
2.4.1	<i>Time Pressures</i>	13
2.4.1.1	<i>The Number of Hours Spent at Paid Work per Week</i>	13
2.4.1.2	<i>Work Schedule Inflexibility</i>	14
2.4.2	<i>Role Stressors</i>	14
2.4.2.1	<i>Role Ambiguity</i>	14
2.4.2.2	<i>Role Conflict</i>	15
2.4.2.3	<i>Role Overload</i>	15
2.4.3	<i>Manager Support</i>	16
2.4.4	<i>Working Spouse</i>	16
2.4.5	<i>Parental Demand</i>	16
2.4.6	<i>Spouse Support</i>	17
2.5	The Consequences of Work-Family Conflict	17
2.5.1	<i>Job Satisfaction</i>	18
2.5.2	<i>Family Satisfaction</i>	18
2.5.3	<i>Intention to Turnover</i>	18

2.6	Demographic Variables	19
2.6.1	<i>Gender</i>	19
2.6.2	<i>Age</i>	19
2.6.3	<i>Education Level</i>	20
2.6.4	<i>Monthly Income</i>	20
2.6.5	<i>Job Tenure</i>	21
2.6.6	<i>Organization Tenure</i>	21
2.7	Theoretical Framework	21
2.8	Hypotheses Development	23
2.8.1	<i>The Relationship between Work-Related Factors, Family-Related Factors, and Work-Family Conflict</i>	23
2.8.1.1	<i>Time Pressures</i>	23
2.8.1.2	<i>Role Stressors</i>	24
2.8.1.3	<i>Manager Support</i>	25
2.8.1.4	<i>Working Spouse</i>	25
2.8.1.5	<i>Parental Demand</i>	26
2.8.1.6	<i>Spouse Support</i>	26
2.8.2	<i>The Relationship between Work-Family Conflict and Job Satisfaction, Family Satisfaction, and Intention to Turnover</i>	26
2.8.2.1	<i>Job Satisfaction</i>	26
2.8.2.2	<i>Family Satisfaction</i>	27
2.8.2.3	<i>Intention to Turnover</i>	27
2.9	Summary	28

## **Chapter 3    METHODOLOGY**

3.1	Introduction	29
3.2	Research Design	29
3.2.1	<i>Sample and Unit of Analysis</i>	29
3.2.2	<i>The Sampling Method</i>	29
3.2.3	<i>Time Horizon</i>	30
3.3	Variables and Measurements	30
3.3.1	<i>Work-Family Conflict</i>	31
3.3.2	<i>The Antecedents of Work-Family Conflict</i>	31
3.3.2.1	<i>Time Pressures</i>	32
3.3.2.2	<i>Role Stressors</i>	32
3.3.2.3	<i>Manager Support</i>	33
3.3.2.4	<i>Working Spouse</i>	33
3.3.2.5	<i>Parental Demand</i>	33
3.3.2.6	<i>Spouse Support</i>	33
3.3.3	<i>The Consequences of Work-Family Conflict</i>	33
3.3.3.1	<i>Job Satisfaction</i>	34
3.3.3.2	<i>Family Satisfaction</i>	34
3.3.3.3	<i>Intention to Turnover</i>	34
3.3.4	<i>Demographic Variables</i>	34
3.4	Data Collection Technique	35
3.5	Data Analysis Techniques	35
3.5.1	<i>Descriptive Statistics</i>	35
3.5.2	<i>Factor Analysis</i>	35
3.5.3	<i>Reliability Test</i>	36

3.5.4	<i>Correlation Analysis</i>	37
3.5.5	<i>Hierarchical Regression Analysis</i>	37
3.6	Summary	39
<b>Chapter 4</b>	<b>ANALYSES AND RESULTS</b>	
4.1	Introduction	40
4.2	Overview of Data Collected	40
4.3	Demographic Profile of Respondents	40
4.4	Analysis	42
4.4.1	<i>Factor Analysis</i>	42
4.4.1.1	<i>Factor Analysis of Work-Family Conflict</i>	42
4.4.1.2	<i>Factor Analysis of the Antecedents of Work-Family Conflict</i>	43
4.4.1.3	<i>Factor Analysis of the Consequences of Work-Family Conflict</i>	45
4.4.2	<i>Reliability Test</i>	47
4.4.3	<i>Descriptive Statistics</i>	47
4.4.4	<i>Correlation Analysis</i>	49
4.4.5	<i>Hierarchical Regression Analysis</i>	51
4.4.5.1	<i>Hierarchical Regression Analysis for the Antecedents of Work-Family Conflict (Hypothesis 1 to Hypothesis 6)</i>	53
4.4.5.2	<i>Hierarchical Regression Analysis for the Consequences of Work-Family Conflict (Hypothesis 7)</i>	55



4.4.5.3	<i>Hierarchical Regression Analysis for the Consequences of Work-Family Conflict (Hypothesis 8)</i>	57
4.4.5.4	<i>Hierarchical Regression Analysis for the Consequences of Work-Family Conflict (Hypothesis 9)</i>	59
4.5	Summary of Findings	60
4.6	Summary	61
<b>Chapter 5</b>	<b>DISCUSSION AND CONCLUSION</b>	
5.1	Introduction	62
5.2	Recapitulation of Study	62
5.3	Discussion	62
	5.3.1 <i>The Antecedents of Work-Family Conflict</i>	63
	5.3.2 <i>The Consequences of Work-Family Conflict</i>	66
5.4	Implications of Study	66
	5.4.1 <i>Theoretical Implications</i>	67
	5.4.2 <i>Managerial Implications</i>	67
5.5	Limitations	69
5.6	Suggestions for Future Research	70
5.7	Conclusion	71
	<b>REFERENCES</b>	72
	<b>APPENDICES</b>	81

Appendix A	Letters and Questionnaire	82
	A1 Letter to Malaysian Institute of Accountants to Seek Support (example)	82
	A2 Cover Letter and Questionnaire	83
Appendix B	Coding Variables	90
Appendix C	SPSS Analysis Outputs	91
	C1 Frequencies	91
	C2 Factor Analysis	93
	C3 Reliability Analysis	97
	C4 Descriptive Statistics	102
	C5 Correlation Analysis	103
	C6 Hierarchical Regression Analysis	104

## LIST OF TABLES

		<u>Page</u>
Table 3.1	Layout of Items in the Questionnaire	31
Table 4.1	Summary of Demographic Profile	41
Table 4.2	Factor Loadings for Work-Family Conflict	43
Table 4.3	Rotated Factors and Factor Loadings for the Antecedents of Work-Family Conflict	44
Table 4.4	Rotated Factors and Factor Loadings for the Consequences of Work-Family Conflict	46
Table 4.5	Reliability Coefficient of the Study Variables	47
Table 4.6	Descriptive Statistics of the Study Variables ( $N = 185$ )	48
Table 4.7	Pearson's Correlation Analysis of the Study Variables	50
Table 4.8	Control Variables, Categories, and Dummy Coded Variables	52
Table 4.9	Hierarchical Regression for Hypothesis 1 to Hypothesis 6	54
Table 4.10	Hierarchical Regression for Hypothesis 7	56
Table 4.11	Hierarchical Regression for Hypothesis 8	58
Table 4.12	Hierarchical Regression for Hypothesis 9	60
Table 4.13	Summary of All Hypotheses Results	60

## LIST OF FIGURES

	<u>Page</u>
Figure 2.1    Research Framework	22

## **ABSTRAK**

Isu konflik kerja-keluarga di kalangan profesional telah menerima perhatian yang hangat di dalam bidang akademik. Tujuan penyelidikan ini ialah untuk mengkaji faktor-faktor anteseden (faktor-faktor berkaitan kerja dan faktor-faktor berkaitan keluarga) dan padah-padah (kepuasan kerja, kepuasan keluarga, dan niat untuk lantik henti) kepada konflik kerja-keluarga. Sampel kajian ini terdiri daripada 185 akauntan di Pulau Pinang yang telah berkahwin, mempunyai sekurang-kurangnya seorang anak, dan bekerja di bawah penyeliaan seorang pengurus. Hasil regresi menunjukkan bahawa faktor-faktor berkaitan kerja dan faktor-faktor berkaitan keluarga mempunyai hubungan yang signifikan dengan konflik kerja-keluarga. Secara terperinci, kesempitan masa (jumlah jam yang dihabiskan untuk kerja yang berupah seminggu and jadual kerja yang tidak fleksibel), tekanan peranan (kekaburan peranan, konflik peranan, dan bebanan peranan), dan pasangan yang bekerja mempunyai hubungan positif dengan konflik kerja-keluarga. Sebaliknya, sokongan pengurus dan sokongan pasangan mempunyai hubungan negatif dengan konflik kerja-keluarga. Di samping itu, konflik kerja-keluarga didapati mempunyai kaitan dengan kepuasan kerja yang rendah, kepuasan keluarga yang rendah, dan niat untuk lantik henti yang tinggi.

## **ABSTRACT**

The issue of work-family conflict among professionals has received a lot of attention in the academic field. The purpose of this research was to examine the antecedents (work-related factors and family-related factors) and consequences (job satisfaction, family satisfaction, and intention to turnover) of work-family conflict. The sample of this study consisted of 185 married accountants in Penang, who had at least one child and worked under the supervision of a manager. The regression results revealed that work-related factors and family-related factors were found to significantly influence work-family conflict. Specifically, it was discovered that time pressures (number of hours spent at paid work per week and work schedule inflexibility), role stressors (role ambiguity, role conflict, and role overload), and working spouse were positively related to work-family conflict. On the other hand, manager support and spouse support were negatively related to work-family conflict. Additionally, work-family conflict was found to be associated with lower job satisfaction, lower family satisfaction, and higher intention to turnover.

## Chapter 1

### INTRODUCTION

#### 1.1 Background

Work and family are two most important domains in most adult life (Netemeyer, Boles, & McMurrin, 1996; Noor, 2004; Skitmore & Ahmad, 2003). Traditionally, men are responsible for work and women for family. However, the nature of work and family structure has changed over the years. The rise of dual-career family, single-parent family, participation of women in paid employment, and men involve in parenting tasks, have changed the role expectation of breadwinner-father and homemaker-mother (Carnicer, Sanchez, Perez, & Jimenez, 2004; Elloy, 2001; Higgins, Duxbury, & Lee, 1994).

Today, most people spend a large portion of their time at the workplace. At the same time, they are also struggling with their role as a spouse and parent at home. As a result, work-family conflict occurs when participation in the work role and family role are mutually incompatible with each other (Greenhaus & Beutell, 1985).

Work-family conflict is a common problem for many accountants (Bedeian, Burke, & Moffett, 1988; Elloy, 2001; Elloy & Smith, 2003). Accounting is a high-stress profession (Gaertner & Ruhe, 1981; Sanders, Fulks, & Knoblett, 1995). The increase in workloads, longer working hours, work schedule inflexibility, business trips, taking work home, or weekend work have contributed to the interference between work and family life (Collins & Killough, 1989; Lo, 2003; Lui, Ngo, & Tsang, 2001). With such working environment, married accountants are highly susceptible to the incompatible pressures from work and family. Therefore, this phenomenon will lead to work-family conflict.

Many empirical studies by academicians and practitioners have shown that professionals who reported higher level of work-family conflict tend to have lower level of job satisfaction, marital satisfaction, family satisfaction, and life satisfaction (Ahmad, 1996; Bedeian et al., 1988). Moreover, work-family conflict among professionals will also result in physical and psychological strains (Thomas & Ganster, 1995), and increase their intention to quit or actual turnover (Cohen, 1999; Greenhaus, Parasuraman, & Collins, 2001; Lo, 2003; Lui et al., 2001). Hence, work-family conflict is a critical issue that organizations cannot ignore and overlook (Burke, 2004; Higgins et al., 1994). Given the important role played by accountants to the industrial and commercial sector of a nation, a study on the work-family conflict experienced by accountants is needed.

Therefore, this present study has two objectives. First, to examine the antecedents (work-related factors and family-related factors) of work-family conflict. Second, to investigate the consequences of work-family conflict. Answers to these questions will enhance our understanding on how organizations can design pleasurable work environment that best fit accountants' family responsibilities.

## **1.2 Problem Statement**

The topic of work-family conflict has been extensively examined. However, researchers have argued that studies on work-family conflict have been mostly conducted in Western countries or societies (Ahmad, 1996; Chiu, Man, & Thayer, 1998; Yang, Chen, Choi, & Zou, 2000). With rapid business development, changing of economic situation, deregulation, and globalization, these environmental elements have made work-family conflict issues increasingly important in developing countries



(Yang et al., 2000). Therefore, a study of work-family conflict among married accountants in Malaysia is crucial.

To the researcher's knowledge, researches on work-family conflict among married professionals in Malaysia primarily focus on either its determinants or consequences. For instance, Mohideen (2004) examined the impact of task characteristics, work role stressors, and family characteristics on work-family conflict among married professionals in several states in Malaysia. On the other hand, Ahmad (1996) investigated the effect of work-family conflict on job satisfaction, family satisfaction, and life satisfaction among female researchers employed at research institutions. Therefore, this present study intends to bridge the gap in the literature by examining a comprehensive model of work-family conflict involving both its antecedents and consequences.

### **1.3 Research Objectives**

This study is conducted with two objectives. The first objective of this study is to investigate the antecedents (work-related factors and family-related factors) of work-family conflict among married accountants. The second objective is to examine the consequences of work-family conflict among married accountants. Specifically, the present study attempts:

- (1) To investigate whether work-related factors (time pressures: number of hours spent at paid work per week and work schedule inflexibility, role stressors: role ambiguity, role conflict, and role overload, and manager support) and family-related factors (working spouse, parental demand, and spouse support) influence work-family conflict.

- (2) To examine whether work-family conflict influences job satisfaction, family satisfaction, and intention to turnover.

#### **1.4 Research Questions**

This study attempts to answer the following questions:

- (1) Is there a relationship between work-related factors (time pressures: number of hours spent at paid work per week and work schedule inflexibility, role stressors: role ambiguity, role conflict, and role overload, and manager support), family-related factors (working spouse, parental demand, and spouse support), and work-family conflict?
- (2) Is there a relationship between work-family conflict and job satisfaction, family satisfaction, and intention to turnover?

#### **1.5 Significance of the Study**

Work and family domains are highly interdependent. Greenhaus and Beutell (1985) have pointed out that one aspect of work and non-work interface that deserves attention is the conflict experienced by employees between their work and family roles. This is specifically true for many married accountants. Job stress is inherent in the accounting profession (Larson, 2004), which in turn, affects the functioning of professionals (Senatra, 1980). Eventually, this situation may jeopardize their work and family well-being. Thus, research on how work and family contexts contribute to the emergence of work-family conflict as well as its negative impacts would be beneficial.

In addition, the results of this research can serve as a guideline to advocate the planning and implementation of human resource policies, work-life support, and

family-friendly programs. These interventions are vital in promoting work-family integration and increasing organizational effectiveness.

## **1.6 Definition of Key Terms**

The key terms used in the present study are defined as follows:

### ***1.6.1 Work-Family Conflict***

*Work-family conflict* is a type of inter-role conflict in which participation in the work role and family role are mutually incompatible with each other (Greenhaus & Beutell, 1985).

### ***1.6.2 The Antecedents of Work-Family Conflict***

In this study, six work-related factors and three family-related factors are investigated. Work-related factors consist of time pressures (number of hours spent at paid work per week and work schedule inflexibility), role stressors (role ambiguity, role conflict, and role overload), and manager support. Meanwhile, family-related factors comprise of working spouse, parental demand, and spouse support. These variables are defined as follows:

*Time pressures* are conditions whereby time spent on work activity will result in one's inability to fulfill family activity (Greenhaus & Beutell, 1985). Time pressures are measured in terms of the number of hours spent at paid work per week and work schedule inflexibility (Greenhaus & Beutell, 1985; Lee & Choo, 2001).

*Number of hours spent at paid work per week* is defined as the amount of time (hours) that an individual spends on his or her paid employment in an average week, including overtime (Coverman, 1989).

*Work schedule inflexibility* refers to the inability to change working times for the purpose to meet work and family requirements (Greenhaus & Beutell, 1985; Staines & Pleck, 1986).

*Role stressors* are job characteristics that produce pressures and threats to employees (Rahim, 1996). Three role stressors are investigated in this present study, namely role ambiguity, role conflict, and role overload (Boyar, Maertz, Pearson, & Keough, 2003; Rizzo, House, & Litzman, 1970).

*Role ambiguity* refers to the perceived lack of information and expectation that a person needs to perform his or her role adequately (Rizzo et al., 1970).

*Role conflict* is described as the incompatibility or incongruity among role expectations that fulfillment in one role will make it more difficult to fulfill another role (Greenhaus & Beutell, 1985; Rizzo et al., 1970).

*Role overload* is a situation where the total demands of time and energy exceed the capability of an individual to perform his or her roles comfortably (Greenhaus & Beutell, 1985; Voydanoff, 1987).

*Manager support* is the assistance and help received from manager in creating a work environment that balances work and family demands (Anderson, Coffey, & Byerly, 2002; Carlson & Perrewé, 1999).

*Working spouse* refers to one's spouse's employment status (Fu & Shaffer, 2001).

*Parental demand* is defined as the number of children one possesses (Lee & Choo, 2001).

*Spouse support* refers to the instrumental and emotional assistances that a spouse provides to satisfy his or her partner's needs (Caplan, Cobb, French, Harrison, & Pinneau, 1975 as cited in Fu & Shaffer, 2001).

### ***1.6.3 The Consequences of Work-Family Conflict***

Three consequences of work-family conflict, namely job satisfaction, family satisfaction, and intention to turnover are defined as follows:

*Job satisfaction* refers to the extent to which an individual has positive feelings towards his or her job situation (Parasuraman & Simmers, 2001).

*Family satisfaction* refers to the extent to which an individual has positive feelings towards his or her family situation (Parasuraman & Simmers, 2001).

*Intention to turnover* refers to one's propensity to leave his or her current organization or search for another job (Anderson et al., 2002; Cohen, 1999).

## **1.7 Organization of Chapters**

This study is divided into five chapters. Chapter 1 highlights the background of the study. The problem statement, research objectives, research questions, significance of the study, and the key terms used in this study are explained in this chapter. Chapter 2 presents a review of previous studies concerning the independent and dependent variables investigated in this study. Based on the literature review, the theoretical framework of the investigation is developed. Subsequently, several hypotheses are formulated. Chapter 3 focuses on the methodology used in the present study. Discussion emphasizes on research design, variables and measurements, data collection technique, and data analysis techniques. Chapter 4 outlines the results of the statistical data analyses. Finally, Chapter 5 presents the research findings, discussions, and the implications of the study. In addition, limitations of the present study and suggestions for future research are provided.

## **Chapter 2**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter presents an overview of work-family conflict and theories that form the foundation of work-family conflict. Then, past literature on the antecedents (work-related factors and family-related factors) and consequences of work-family conflict are discussed. Based on the review of literature, the theoretical framework and hypotheses are developed.

#### **2.2 An Overview of Work-Family Conflict**

Work-family conflict is defined as a type of inter-role conflict in which involvement in work roles interfere with involvement in family roles (Greenhaus & Beutell, 1985). Past researchers have used various terms, such as inter-role conflict (Kopelman, Greenhaus, & Connolly, 1983 as cited in Higgins & Duxbury, 1992), work-family inter-role conflict (Eagle, Icenogle, Maes, & Miles, 1998), work-home conflict (Jones & McKenna, 2002), and negative work-home interaction (Demerouti, Geurts, & Kompier, 2004) interchangeably with work-family conflict. In the present study, the term “work-family conflict” is used.

Work-family conflict can be categorized into three forms, namely time-based conflict, strain-based conflict, and behavior-based conflict (Greenhaus & Beutell, 1985). Walls, Capella, and Greene (2001) named three types of work-family conflict as cognitive appraisal (time-based conflict), emotional reaction (strain-based conflict), and coping behavior (behavior-based conflict).

Time-based conflict occurs when an individual has to fulfill work and family responsibilities that compete at the same time (Greenhaus & Beutell, 1985; Walls et al., 2001). For instance, a working mother who needs to work overtime and pick up her child from school simultaneously will encounter time-based work-family conflict.

Strain-based conflict occurs when the strain experienced in the work domain influences the effectiveness of performance in the family domain, and vice versa (Greenhaus & Beutell, 1985; Walls et al., 2001). For example, an employed mother who worries about her sick child may not be able to fully concentrate on her job, although she is physically present in the workplace. In this way, strain-based work-family conflict exists.

Behavior-based conflict refers to the conflict arising from incompatible behaviors demanded by competing roles (Greenhaus & Beutell, 1985; Walls et al., 2001). In other words, the behavior pattern that is suitable for one domain is inappropriate to another domain. For example, a male entrepreneur may be aggressive, persistent, and impersonal in decision-making at the workplace. Nevertheless, family members tend to expect a warm, nurturing, and caring father or husband when interacting with them (Greenhaus & Beutell, 1985). Eventually, the incongruence in behavior will result in behavior-based work-family conflict.

Among the three types of work-family conflict, there is a lack of empirical research that assesses behavior-based conflict (Greenhaus & Beutell, 1985). Most researchers (Carnicer et al., 2004; Greenhaus et al., 2001; Kinnunen & Mauno, 1998; Parasuraman, Greenhaus, & Granrose, 1992; Parasuraman & Simmers, 2001; Simon, Kümmerling, & Hasselhorn, 2004; Wallace, 1999) have focused on time-based conflict and strain-based conflict as the global measure of work-family conflict. According to Netemeyer et al. (1996), work-family conflict occurs when demands,

time, and strain created by the job interferes with family responsibilities. Hence, the global measure of work-family conflict is used in this research.

### ***2.2.1 Work-Family Conflict and Family-Work Conflict***

Work-family conflict has been extensively examined as a uni-dimensional construct (e.g., Bedeian et al., 1988; Higgins & Duxbury, 1992; Kopelman et al., 1983 as cited in Higgins & Duxbury, 1992; Rice, Frone, & McFarlin, 1992). In other words, these studies concentrate on the intrusion of work into family life.

Frone, Russell, and Cooper (1992a) have subdivided the work and family conflict construct into two categories, namely work interfering with family (work-family conflict) and family interfering with work (family-work conflict). Work-family conflict occurs when work roles and responsibilities interfere with one's family life (Frone et al., 1992a). On the other hand, family-work conflict occurs when family roles and responsibilities interfere with one's working life (Frone et al., 1992a).

Although studies on both types of work and family conflict have been undertaken, it has been revealed that work-family conflict is more prevalent than family-work conflict (Anderson et al., 2002; Aryee, Fields, & Luk, 1999; Frone et al., 1992a; Frone, Russell, & Cooper, 1992b; Kinnunen & Mauno, 1998; O'Driscoll, Brough, & Kalliath, 2004). The findings suggested that people suffered more work-family conflict than family-work conflict (Frone et al., 1992a; Frone et al., 1992b). Hence, this present study will focus on work-family conflict.

### **2.3 Theories Associated with Work-Family Conflict**

Most researchers and practitioners (Broadbridge, 1999; Carlson, Kacmar, & Stepina, 1995; Edwards & Rothbard, 2000; Grant-Vallone & Donaldson, 2001; Greenhaus &



Beutell, 1985; Ludlow & Alvarez-Salvat, 2001) agree that work-family conflict can be explained through role theory, scarcity theory, segmentation theory, spillover theory, and compensation theory.

### ***2.3.1 Role Theory***

The role theory proposes that pressures stemming from participation in multiple roles will result in strain (Kahn, Wolfe, Quinn, Snoek, & Rosenthal, 1964 as cited in Greenhaus & Beutell, 1985). Juggling cumulative role demands (e.g., employee, spouse, and parent) that are incompatible will lead to higher level of stress and inter-role conflict (Elloy, 2001; Greenhaus & Beutell, 1985). Therefore, inability to satisfactorily fulfill work and family roles will result in work-family conflict (Walls et al., 2001).

### ***2.3.2 Scarcity Theory***

The scarcity theory (Marks, 1977 as cited in Grant-Vallone & Donaldson, 2001) holds the assumption that individuals have limited time and energy. Due to the depletion of resources, excessive work demands will make one difficult to fulfill family responsibilities (Edwards & Rothbard, 2000). Fulfilling various role obligations has caused the supply of resources (e.g., time, energy, and commitment) to become exhausted (Higgins & Duxbury, 1992). This, in turn, leads to work-family conflict (Greenhaus & Beutell, 1985).

### ***2.3.3 Segmentation Theory***

The segmentation theory (Dubin, 1958, 1973 as cited in Elizur, 1991) suggests that work and family domains are two separate and distinctive spheres of life. It is

believed that a person can segregate time, attitude, mind, emotion, and behavior between work and family life separately (Edwards & Rothbard, 2000; Lambert, 1990). People will make effort to separate work and family roles to ensure both domains do not influence each other (Edwards & Rothbard, 2000).

#### ***2.3.4 Spillover Theory***

Contrary to the segmentation theory, spillover theory (Wilensky, 1960 as cited in Sirgy, Efraty, Siegel, & Lee, 2001) postulates that satisfaction or dissatisfaction in one life domain may influence other life domains. This notion has been supported by Near, Rice, and Hunt (1980) in investigating the relationship between work and non-work domains. The findings have shown that (1) workplace structures will influence one's attitudes and behaviors outside the work and (2) non-work structures will influence one's attitudes and behaviors on the job (Near et al., 1980).

#### ***2.3.5 Compensation Theory***

The compensation theory (Wilensky, 1960 as cited in Sirgy et al., 2001) is applied to a situation in which an individual tries to balance dissatisfaction in one life domain by engaging in other life domain activities to ensure satisfaction. People will offset dissatisfaction at home by putting in more effort, time, importance, attention, and involvement at the workplace, and vice versa (Edwards & Rothbard, 2000; Lambert, 1990). For instance, a study by White, Cox, and Cooper (1997) has discovered that a small number of professional women tried to compensate the failures in their personal lives by striving for success in their careers.

## **2.4 The Antecedents of Work-Family Conflict**

Work-related factors and family-related factors have been identified as two major sources that significantly influence work-family conflict (Bedeian et al., 1988; Chiu, 1998; Higgins & Duxbury, 1992; Lee & Choo, 2001; Mohideen, 2004; Parasuraman & Simmers, 2001; Voydanoff, 1988).

The following subsections will explain work-related factors (time pressures: number of hours spent at paid work per week and work schedule inflexibility, role stressors: role ambiguity, role conflict, and role overload, and manager support) and family-related factors (working spouse, parental demand, and spouse support) that are associated with work-family conflict.

### ***2.4.1 Time Pressures***

An individual's time and energy are exhausted by multiple role involvement (Coverman, 1989). Time pressures occur when time devoted to work roles will result in the individual's inability to fulfill his or her family roles (Greenhaus & Beutell, 1985; Stoner, Hartman, & Arora, 1990). There are two types of measurement towards time pressures, namely number of hours spent at paid work per week and work schedule inflexibility (Greenhaus & Beutell, 1985; Lee & Choo, 2001).

#### ***2.4.1.1 Number of Hours Spent at Paid Work per Week***

According to Hoogeveen (2000), employees who spend forty to fifty hours per week at work encountered a five percent increase in work-family conflict, including abuse and divorce. For those working more than sixty hours per week, there is a thirty percent increase in severe conflict (Hoogeveen, 2000). Individuals tend to borrow resources (e.g., time) from family domain when they face excessive demands in the

work domain (Fu & Shaffer, 2001). Working for longer hours will affect the time available for family activities (Broadbridge, 1999), thereby, escalating work-family conflict (Carlson & Kacmar, 2000; Fu & Shaffer, 2001; Lee & Choo, 2001; Voydanoff, 1988).

#### ***2.4.1.2 Work Schedule Inflexibility***

Work schedule inflexibility is a situation where employees do not have a choice or control over the pattern of days and the number of hours worked (Staines & Pleck, 1986) to meet work or non-work requirements (Greenhaus & Beutell, 1985). As a result, a working father or mother is unable to meet family demands easily. For instance, visiting the children at school, taking the elders to the doctor, taking the time off during a family emergency, and vacation needs (Thomas & Ganster, 1995; Voydanoff, 1987). Hence, work schedule inflexibility will increase the occurrence of work-family conflict (Anderson et al., 2002; Lee & Choo, 2001).

#### ***2.4.2 Role Stressors***

In this study, three role stressors such as role ambiguity, role conflict, and role overload are investigated (Boyar et al., 2003; Rizzo et al., 1970).

##### ***2.4.2.1 Role Ambiguity***

Role ambiguity is the feeling that arises when roles are inadequately defined or substantially unknown (Rizzo et al., 1970). In other words, employees are unclear and uncertain about work objectives, what actions are to be taken, and what is expected in performing or fulfilling a role (Manshor, Fontaine, & Chong, 2003; Peterson et al., 1995). Thus, role ambiguity will decrease employees' job satisfaction (Bedeian et al.,

1988; Carlson & Perrewé, 1999), reduce organizational commitment (Wetzels, Ruyter, & Bloemer, 2000), and increase job distress (Frone et al., 1992a). Feelings of role ambiguity at the workplace will spillover to family life, resulting in work-family conflict (Frone et al., 1992a).

#### ***2.4.2.2 Role Conflict***

Role conflict indicates the extent to which a person is experiencing incongruent role demands and commitments at the workplace (Rahim, 1996). Role conflict exists when an employee receives an incompatible set of expectations that needs to be satisfied concurrently (Manshor et al., 2003; Sanders et al., 1995). Furthermore, juggling work and family responsibilities have increased the level of conflict (Bedeian et al., 1988). This is because compliance with the work roles would make it more difficult to fulfill with the family roles (Pandey & Kumar, 1997). Therefore, experiencing role conflict will eventually lead to work-family conflict (Aryee et al., 1999; Fu & Shaffer, 2001; Lee & Choo, 2001; Mohideen, 2004).

#### ***2.4.2.3 Role Overload***

Role overload occurs when work demands exceed an individual's abilities and resources (Rahim, 1996; Voydanoff, 1987). Being overloaded with work can pose a threat to employees' physical health, psychological well-being, and marital functioning (Barling, 1995; Burke & Greenglass, 2001; Coverman, 1989). In addition, excessive workloads will prevent employees from performing their family roles adequately (Boyar et al., 2003; Higgins et al., 1994). Eventually, experiencing role overload will increase work-family conflict (Boyar et al., 2003; Voydanoff, 1988; Wallace, 1999).

### ***2.4.3 Manager Support***

Manager support acts as a catalyst in helping employees who juggle multiple roles at work and home (Regan, 1994). Allowing employees to bring their child to the workplace, taking phone calls from home, willingness to adjust employees' schedule to meet changes in the school demands, and permitting employees to take time off early to send their elders to care centers represent managers' supportive behaviors that promote work-family equilibrium (Carlson & Perrewé, 1999; Erdwins, Buffardi, Casper, & O'Brien, 2001; Thomas & Ganster, 1995). Thus, obtaining managerial support in dealing with family matters will minimize the occurrence of work-family conflict (Anderson et al., 2002).

### ***2.4.4 Working Spouse***

The existence of work-family conflict is related to spouse's employment status (Carnicer et al., 2004). When husband and wife are working, they need to compete against time, energy, and commitment for both work and family responsibilities (Elloy, 2001; Higgins & Duxbury, 1992). Dual-career couples need to redistribute their household chores, child care activities, and support partner's career in order to balance work and family demands (Voydanoff, 1987). When the spouse is employed, work-family conflict tends to increase (Carnicer et al., 2004; Eagle et al., 1998).

### ***2.4.5 Parental Demand***

Married couples with children tend to report a higher level of work-family conflict than married couples without children (Pleck, Staines, & Lang, 1980). This is due to the fact that working parents need to spend some amount of time in managing child care activities (Voydanoff, 1988). Such activities include caring of a sick child, day

care sending and pick up, and so on (Higgins et al., 1994). Parental demand can cause irritation (Büssing & Glaser, 2001) and inhibit parents from functioning in their jobs effectively (Anderson et al., 2002). Child rearing responsibilities will intrude into parents' working life, thereby, resulting in work-family conflict (Pleck et al., 1980; Skitmore & Ahmad, 2003).

#### ***2.4.6 Spouse Support***

Spouse support is defined as both implicit and explicit encouragements received from one's partner (Burley, 1995). Spouse support can be emotional or instrumental (Kirrane & Buckley, 2004; Lee & Choo, 2001). Emotional support refers to sympathetic, loving, and caring behaviors (e.g., showing concern on spouse's work, willingness to listen, and giving advice or guidance) (Lee & Choo, 2001). Meanwhile, instrumental support refers to the actual assistance or facilitation in task accomplishment (e.g., helping in household chores and childcare) (Lee & Choo, 2001). Obtaining spouse support will lead to higher job satisfaction, family satisfaction (Parasuraman et al., 1992), and lesser work-family conflict (Erdwins et al., 2001; Kirrane & Buckley, 2004; Lee & Choo, 2001). For many married couples, managing work-family conflict will not be successful without spouse support (Kulik, 2004).

### **2.5 The Consequences of Work-Family Conflict**

Work-family conflict has significantly affected employees' work and family life (Bedeian et al., 1988; Boles, Johnston, & Hair, 1997; Wiley, 1987). In the present study, the effects of work-family conflict on employees' job satisfaction, family satisfaction, and intention to turnover are examined.

### ***2.5.1 Job Satisfaction***

Job satisfaction is an employee's general attitude toward his or her job (Kiyak & Namazi, 1997). According to Shamir and Salomon (1985), employees' job satisfaction is associated with a balance between work and family role demands. When a job makes a person difficult to meet work and family needs, it will lead to job dissatisfaction (Bond, Galinsky, & Swanberg, 1998). Consequently, the occurrence of work-family conflict will reduce job satisfaction in the workplace (Ahmad, 1996; Boles, Howard, & Donofrio, 2001; Howard, Donofrio, & Boles, 2004; Lee & Choo, 2001; Parasuraman & Simmers, 2001).

### ***2.5.2 Family Satisfaction***

Family satisfaction refers to quality of family (Kopelman et al., 1983 as cited in Higgins & Duxbury, 1992). Adams, King, and King (1996) discovered that people with higher job involvement tend to experience higher level of work-family conflict. Working outside from home will intrude into one's personal or family life (Greenhaus & Beutell, 1985). When work-family conflict occurs, it will deprive one's family satisfaction (Carlson & Kacmar, 2000; O'Driscoll et al., 2004).

### ***2.5.3 Intention to Turnover***

Intention to turnover is related to the withdrawal considerations in which an employee actively considers quitting, leaving, and searching for alternative employment (Aryee & Wyatt, 1991; Tett & Meyer, 1993). Cohen (1999) has found that individual personal characteristics, work-related factors, and family-related factors will affect one's intention to turnover. Employees are more likely to quit from work when experiencing work-family conflict (Boyar et al., 2003; Simon et al., 2004). It is



believed that finding another job will enable employees to balance work and family needs more effectively (Anderson et al., 2002; Haar, 2004).

## **2.6 Demographic Variables**

Past studies (Carnicer et al., 2004; Eagle et al., 1998; Kinnunen & Mauno, 1998; Parasuraman et al., 1992; Voydanoff, 1988) have found that gender, age, education level, monthly income, job tenure, and organization tenure are related to work-family conflict. Hence, these demographic variables will be controlled in the statistical analyses. This was due to the potential effects of demographic variables on work-family conflict (Bond, 2004; Kinnunen & Mauno, 1998; Lui et al., 2001; Parasuraman et al., 1992). Discussion of these six variables is as follows:

### **2.6.1 Gender**

Women are more likely to experience work-family conflict than men (Guttek, Searle, & Klepa, 1991; Higgins et al., 1994). Although women are being employed at the workplace, societal expectations on women as homemakers and caregivers still persist (Eagle et al., 1998). For many married couples, employed wives spend greater amount of time in the family work than their husbands (Voydanoff, 1987). Inevitably, women experience higher level of job stress, psychological symptoms, lower level of community satisfaction, and lack of organizational support for work-personal life balance than men (Burke, 2002).

### **2.6.2 Age**

Young professionals are more frustrated in integrating their work and non-work roles (Wilson et al., 2004). Younger and recently married employees tend to experience

lower marital happiness, lower life satisfaction, and higher level of work-family conflict (Stoner et al., 1990). Older parents experience less work-family conflict because their children have grown up, which in turn, require less time and energy from their parents (Boyar et al., 2003). In addition, older employees are more likely to perceive that their jobs possess desired job characteristics (Fogarty, 1994). As a result, younger employed parents (especially employed fathers) experience higher level of work-family conflict than older employed parents (Voydanoff, 1988).

### ***2.6.3 Education Level***

Employees with higher educational level will experience more work-family conflict (Kinnunen & Mauno, 1998; Parasuraman et al., 1992; Voydanoff, 1988). Acquiring more training and educational level will enlarge employees' job responsibilities (Carnicer et al., 2004). The increase in job scope will lead to the feeling of greater work commitment, which in turn, deprives one's family well-being (Carnicer et al., 2004). Subsequently, highly-educated employees are associated with increase in work-family conflict (Carnicer et al., 2004).

### ***2.6.4 Monthly Income***

Income level (salary) has an influential effect on work-family conflict (Erdwins et al., 2001; Parasuraman et al., 1992; Parasuraman & Simmers, 2001). Professionals who can earn more will have greater ability to buy services, such as better child care and household helpers in order to reduce work and family demands (Noor, 2004). As a result, their work-family conflict will be reduced (Noor, 2004).

### **2.6.5 Job Tenure**

In this study, job tenure refers to the length of employment in the accounting profession. According to Hildebeitel, Leaby, and Larkin (2000), entry-level accountants are less satisfied with working conditions and leadership. Accountants with lower level of job tenure are more likely to quit their work (Lui et al., 2001). In addition, job tenure in the accounting profession is correlated with salaries (Ahmadi, Helms, & Nodoushani, 1995). In other words, an accountant's salary increases with job tenure. As explained earlier, professionals with higher income are better in terms of child care and household arrangements (Noor, 2004). Thus, it will help to minimize their work-family conflict (Noor, 2004).

### **2.6.6 Organization Tenure**

Organization tenure refers to the length of employment in the current company. Individuals who work in the firm for a longer time period tend to be more satisfied, more committed, and less likely to turnover (Fogarty, 1994; Hellman, 1997). In addition, they also reported less role stress and more enriched jobs (Fogarty, 1994). Hence, organization tenure is a factor that may affect work-family conflict (Bond, 2004; Lui et al., 2001; Parasuraman & Simmers, 2001).

## **2.7 Theoretical Framework**

Based on the literature review, a theoretical framework is developed for the study. As depicted in Figure 2.1., work-family conflict is the primary variable investigated. The emergence of work-family conflict can be explained through role theory and scarcity theory. Work-family conflict exists when an individual needs to juggle multiple roles simultaneously that are incompatible with each other (role theory), which in turn,

leads to strain-based work-family conflict. Meanwhile, having limited time and energy to fulfill work and family roles (scarcity theory) will result in time-based work-family conflict.

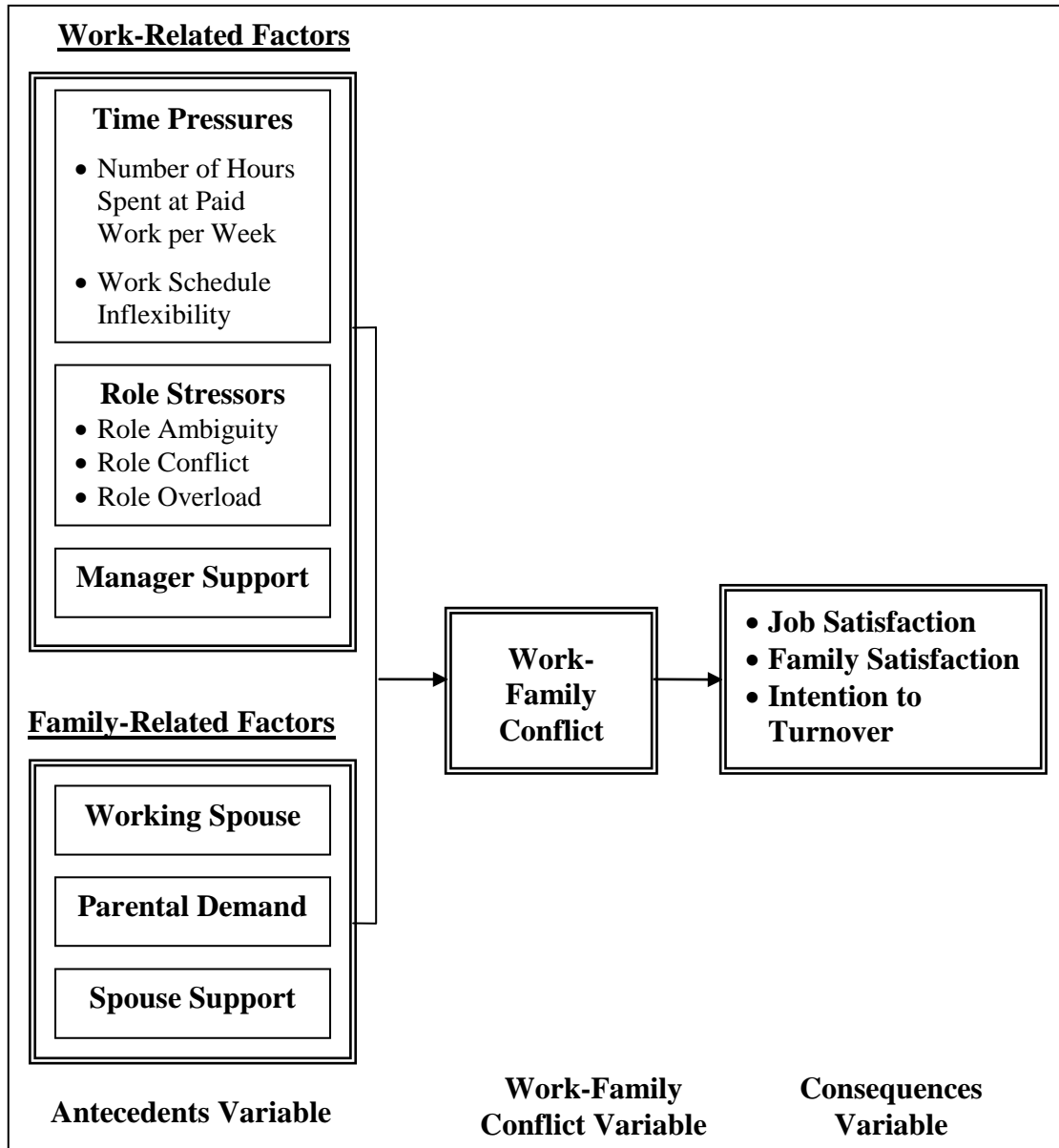


Figure 2.1. Research framework.

According to spillover theory, satisfaction or dissatisfaction in work life will influence family life, and vice versa. The spillover effects are derived from work and family domains. The independent variables that lead to work-family conflict

(dependent variable) can be categorized into two groups, namely work-related factors and family-related factors. Work-related factors include time pressures (number of hours spent at paid work per week and work schedule inflexibility), role stressors (role ambiguity, role conflict, and role overload), and manager support. Family-related factors include working spouse, parental demand, and spouse support.

In addition, the spillover effects are also examined for the consequences of work-family conflict. Three outcomes resulting from work-family conflict (independent variable), namely job satisfaction, family satisfaction, and intention to turnover (dependent variables) are investigated in the present study.

## **2.8 Hypotheses Development**

Hypotheses development will be discussed in two subsections. The first part focuses on the relationship between the antecedents and work-family conflict. The second part focuses on the relationship between work-family conflict and its consequences.

### ***2.8.1 The Relationship between Work-Related Factors, Family-Related Factors, and Work-Family Conflict***

Work-related factors (time pressures: number of hours spent at paid work per week and work schedule inflexibility, role stressors: role ambiguity, role conflict, and role overload, and manager support) and family-related factors (working spouse, parental demand, and spouse support) that influence work-family conflict are discussed.

#### ***2.8.1.1 Time Pressures***

Time pressures comprise of two aspects, namely number of hours spent at paid work per week and work schedule inflexibility (Greenhaus & Beutell, 1985; Lee & Choo,

2001). Work-family conflict is likely to emerge when a person needs to fulfill work activities at the expense of family needs (Hoogeveen, 2000). As a result, longer working hours will lead to work-family conflict (Aryee, 1992; Bond, 2004; Carlson & Kacmar, 2000; Fu & Shaffer, 2001; Gutek et al., 1991; Lee & Choo, 2001; Parasuraman & Simmers, 2001; Pleck et al., 1980; Stoner et al., 1990; Voydanoff, 1988).

In addition, employees that are incapable of controlling work schedules will face difficulties in meeting their work and family responsibilities (Bond et al., 1998; Voydanoff, 1988). Hence, work schedule inflexibility will result in work-family conflict (Anderson et al., 2002; Aryee, 1992; Lee & Choo, 2001). In line with the above-mentioned research findings, it is hypothesized that:

*H1: Time pressures are positively related to work-family conflict.*

*H1a: Number of hours spent at paid work per week is positively related to work-family conflict.*

*H1b: Work schedule inflexibility is positively related to work-family conflict.*

### **2.8.1.2 Role Stressors**

Work role stressors can significantly affect one's family well-being (Frone et al., 1992a; Greenhaus & Beutell, 1985). Prior empirical studies have shown that experiencing role ambiguity (Frone et al., 1992a; Lee & Choo, 2001), role conflict (Aryee et al., 1999; Boyar et al., 2003; Chiu, 1998; Fu & Shaffer, 2001; Lee & Choo, 2001; Mohideen, 2004), and role overload (Aryee, 1992; Boyar et al., 2003; Frone et al., 1992a; Fu & Shaffer, 2001; Lee & Choo, 2001; Mohideen, 2004; Voydanoff, 1988; Wallace, 1999) will lead to work-family conflict. Therefore, the study posits the following hypotheses: