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Flexible futures:

Flexible working and work-life integration
in the accountancy profession

Summary findings from stage two of the research

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Foreword

'To get good people in our business is the key to success, and if you can accommodate people's ... personal lifestyles by adopting flexible working practice, you'll not only widen the net in terms of calibre or the quality of people you get, you'll also end up, in my experience, with happier and more productive people.'

(Man, 50, partner, small firm)

Stage two of the 'Flexible Futures' research project has given us the opportunity to investigate further some of the key issues coming out of stage one. There is clearly an increasing awareness of the business case for enhancing work-life integration, particularly through flexible working practices.

In periods of economic downturn, when businesses fight for survival, the best people will continue to have a choice regarding where they work. The businesses that survive will be those that win the war for motivated talent enabling them to provide the best customer service. To do so, those businesses will need to become 'employers of choice'. It is only by recruiting and retaining first class people, and by earning their commitment, that businesses will be able to realise their full potential.

Stage one of the research highlighted some issues of real concern for the accountancy profession and for those who employ accountants. It demonstrated that offering people the opportunity to better integrate their work and personal lives wasn't enough. Many employees didn't even know about the opportunities for flexible working that were available within their organisations. On the other hand, others knew, but were afraid to take them up for fear of damaging their career progression. Worse still, in several cases, where flexible working was available and adopted, people were finding that the stigma associated with working differently was leading to them being given undemanding work assignments and was seriously demotivating. Many of these barriers to effective work-life integration have been explored in stage two of the research and an interesting pattern is being revealed.

In essence, where flexible working is achieving the desired objective, it is because it has been approached with a 'dual agenda'. In other words, the responsibility for making it work has been shared by the individual and the organisation, thereby ensuring that the needs of both are being met.

Secondly, it is becoming increasingly obvious that there is no 'one size fits all' approach that works. This seems to be true regardless of the scale of the organisation. Therefore it is likely to be the individual who needs to decide what he or she wants and to make the business case to the employer.

Thirdly, there appears to be a quantum leap between desire and achievability. Even in organisations where the business case for effective work-life integration is understood and a policy or policies are in place, making it happen can be very difficult.

In the final stage of the research we will delve deeper into this last issue with the aim of helping both individuals and organisations bridge this gap. It is a gap that *must* be bridged by the successful organisations of the future – those organisations that recognise that better talent leads to better corporate performance and those that will ensure that work-life integration remains central to their agenda through bad times as well as good.

Kathryn Britten
Chairman, WORKPLACE
October 2001

Executive Summary

Background

This summary presents the findings of the second stage of a systematic study of flexible working practices in the accountancy profession, undertaken by researchers at UMIST School of Management and Manchester Metropolitan University in collaboration with the Centre for Business Performance of The Institute of Chartered Accountants in England & Wales.

Flexible working is defined here as any policies and practices, formal or informal, which permit people to vary when and where work is carried out. Flexibility does not mean a reduction in hours of work, although this could be one of many flexible options. The study also examines the length of working hours and implications for work-life integration.

The conclusions from stage one of the research (survey responses from 670 Chartered Accountants in business and in practice and 30 human resources specialists in accountancy firms) included:

- The demand for flexible working practices is high, especially among younger Chartered Accountants, and likely to continue to grow.
- There is increasing awareness of the business case for developing flexible working practices and supporting work-life integration.
- A range of formal policies is being developed, especially in larger firms and informal practices, especially in smaller firms.
- Take-up of flexible working practices is limited and unlikely to be increased substantially unless flexibility is regarded as the norm and can be clearly disentangled from career advancement.

Aims of stage two of the research

The aims of stage two were to explore in more depth some of the issues emerging from the first phase, in particular to:

- increase understanding of the potential business impact of flexible working practices;
- examine the circumstances under which flexible working practices are most effective;
- explore barriers to both the take up and effectiveness of flexible working practices and ways of overcoming these;
- examine factors contributing to the long working hours trend identified in stage one and the business consequences; and
- identify examples of good practices.

These objectives were addressed via 40 in-depth interviews with Chartered Accountants, including men and women at different life stages, working in a range of specialisms in different sized firms and in business. Some were selected from the large numbers of respondents from the stage one survey who felt sufficiently strongly about the issues to volunteer to be interviewed in this stage. Others were selected because they were using, or managing others who were using, flexible working practices.

Key findings

1. The potential business impact of flexible working practices in accountancy

Stage one provided evidence of a growing awareness amongst firms of all sizes that the opportunity to control how time is allocated to work and personal life is good for people and therefore good for business and professional practice. The interviews in stage two elaborated on the ways in which flexible forms of work can, if well managed and supported by workplace culture, enhance:

- recruitment;
- retention;
- perception of organisations as being an employer of choice;
- productivity, efficiency and quality of client/customer service;
- flexibility to meet peaks and troughs of work;
- development of the full potential of all staff;
- quality of life and well being of Chartered Accountants;
- tangible outcomes such as business growth; and
- the ability to meet the challenges of changes in the nature of accountancy and the wider context.

Recruitment

In stage one 89% of those responsible for human resources were concerned about access to skilled and experienced staff and 86% believed flexible working practices helped in recruiting the best people. Partners and HR professionals expressed an element of frustration about the never-ending battle to find a supply of suitable candidates with appropriate experience to meet the demand. Interviewees in stage two confirmed that flexible working practices can make potential recruits feel valued as people with lives beyond work and are powerful recruitment aids.

'When I was interviewed for the job I remember one of the questions I actually asked was "if I come in and work very hard are you upset if I leave at six?" And my manager said "why do I care so long as you get the job done?", and to me that was really important. [T]hose types of attitudes make you feel that actually you could combine that with a family.'

(Woman, 33, working in industry)

'I ended up with offers from six firms, two of whom I liked and the other four I really didn't like. I felt that the two I liked were treating me as an individual, and trying to think about what I wanted, and how I fitted in.'

(Man, 42, senior audianager, large firm.)

Retention

In stage one, 91% of those with HR responsibility believed that flexible working practices would aid retention, and 22% of Chartered Accountants surveyed (30% of those with young children) said that flexible hours were one of the main factors keeping them in their particular job.

'I think that what (this firm) has recognised is that they need to provide things other than just salary to their employees, and that includes things like the flexible choices, benefits system and also includes flexible working. I would say that it has worked. I would not consider leaving easily, because I value my nine-day fortnight.'

(Man, 37, director, large firm)

Productivity, efficiency and quality of client service

Those who work flexibly believe they are more productive and provide better service to clients.

'In fact the company won hands down really because I used to do a full-time job but in four days ... just worked a bit harder. I think that the less time you have to do it in the more you do ... people tend to expand their work to fill their day.'

(Woman working in industry)

'I think [working reduced hours] has probably improved my productivity ... I would say that just being more relaxed, I'm thinking more quickly and operating at a better level.'

(Man, 41, manager, large firm)

This is endorsed by their managers.

*'To get good people in our business is the key to success, and if you can accommodate people's ... personal lifestyles by adopting a flexible working practice, you'll not only widen the net in terms of the calibre or the quality of people you get, you'll also end up in my experience, with **happier and more productive people.**'*

(Man, 50, partner, small firm)

Flexibility to meet peaks and troughs of work

The two-way nature of flexibility is recognised, with flexible working arrangements providing overall flexibility to meet peaks and troughs of work.

'[A]ll three of them [part-time employees] ... are very flexible and they know if they've got work coming up that requires them to do all day they just arrange it, which I find invaluable.'

(Man, 50, senior executive, large firm)

'We have got various areas within the business that we could use annualised hours and also term time working, because of our work peaks and troughs ... we are very busy especially in Corporate through May and June and then back end of July/ August there is very little to do. It's got to be a more efficient way... . We have staff shortages at certain times of the year but then if we staffed up for that, we would have surplus staff sat around not doing anything.'

(Woman, 35, partner, small firm)

Development of the full potential of all staff

Where a partnership track is viewed as precluding positive work-life integration ambitions can be limited.

'When I look at the partners in the firm and see the amount of travelling they do, the amount of time they spend away from home and the kind of work lifestyle they have, it's not something that I would want, and so you know even though they get rewarded for that sort of thing I'm quite happy to sacrifice that to have the lifestyle I would prefer.'

(Man, 26, finance executive, small firm)

Quality of life and well-being of Chartered Accountants

A Chartered Accountant, who works long hours in corporate tax, appreciates that having flexibility allows him 'time out' to recover when he has had a busy period. On being asked if he would move to another firm he said 'no because ... if the flexibility isn't there I'd probably get a lot sicker a lot quicker'.

Staff well being can be directly related to tangible benefits such as business growth

A 30-year-old manager discusses how, even in corporate finance, an area known for long working hours, there has been a change in culture in his firm. In the past many people have suffered burnout and turnover was high. Now the firm is concerned to look after people so they can do their job well. This includes not accepting every job that comes in, which, paradoxically has led to long-term growth.

'[T]hey were working some crazy hours and they had a fairly big staff fall out about 12 to 18 months ago. A lot of them just left and didn't even have a job to go to... Since that has been a big shift in the culture. You know people are a scarce resource, we look after our people and then our people will do a good job and we'll take on the jobs that we can manage with the resources. We've picked the cream of the jobs, and since then the staff turnover's been extremely low and they've recruited an awful lot of people, so the department's grown ... it's a growing department in a growing firm in a growing industry so there are no limits.'

(Man, 30, corporate finance manager, large firm)

Meeting the challenges of changes in the nature of accountancy and the wider context

'We are very much business advisors and in order to do that our whole approach is having to change.... I think we need to have a far more flexible approach to be able to be responsive to the needs of our clients.'

(Man, 50, partner, small firm)

'You need people with very good interpersonal skills if you are to provide a first-class service in a flexible way.'

(Woman, 44, small firm)

'You might work very, very hard for a month but that's fine you know. I can tolerate that as long as you get some time off afterwards to try and spend time off with your family or whatever you might have had to put onto one side during the busy period and I think if I was in a situation where I was working long hours on a continuing basis, then I think I would actually seriously think about a different job, even career option may be.'

(Man, 26, corporate finance, large firm)

'I can see clients' staff working at home more and more so we'd have to rethink how we get to meet them and do our audit.'

(Woman, 35, manager, large firm)

'I think the world of work is just changing, what people want to get out of life, I think they're no longer as regimented in nine to five focus and invariably because there's a bunch of bright people here (in accountancy) they're probably hitting it earlier than perhaps you may get with some industries.' (Woman, 35, manager, large firm)

Flexible working practices are widely viewed as strategic responses to changes in the nature of accountancy and in the wider context in which the profession operates by enabling firms to:

- Recruit diverse and flexible staff with the range of skills necessary for the increasingly client-centred, business advisory and commercial nature of accountancy.
- Respond to clients' changing work patterns.
- Respond to the changing values and experience of new recruits.
- Take a lead in terms of the wider value changes in the world of work, including greater valuing of people and of work-life integration.

2. Demand. Who wants to work flexibly?

Stage one revealed considerable demand for flexible working practices. Most respondents said they wanted to work flexible rather than part-time hours and this trend was particularly strong among younger Chartered Accountants. For example 61% of respondents under the age of 30, without children, said they would like to work a compressed working week.

Several participants in stage two said they had chosen accountancy as a profession because of the options and flexibility that it offered. Demand for flexible working practices came from both men and women of all ages (though particularly from younger Chartered Accountants), for a range of different reasons including:

- childcare responsibilities
- to combine paid work with caring for elderly or sick relatives
- to co-ordinate spare time with a partner or spouse
- as a way of easing senior accountants into retirement
- to study
- to conduct other business interests
- for voluntary work
- to participate in sport or cultural activities
- to take 'time out' to go travelling
- for more holidays

'I'd take a lower salary (if there was some flexibility about trading holiday and work). Yes I would make sacrifices.'

(Woman, 28, large firm)

3. Implementation of flexible working practices

Some forms of flexible working are possible in all departments

It is widely believed that flexible working is more suited to some areas of accountancy than others, although there is evidence that some forms of flexible working are possible in all departments.

The interviews indicate that flexibility works best in practice when:

- Formal policies incorporate genuine flexibility and not 'one size fits all' solutions.
- There is effective communication of opportunities for flexibility for all.
- There is a supportive, open and approachable management style among line managers.
- The long hours culture is challenged.
- Flexible workers are trusted and valued.
- At an informal level flexibility is a two-way process which involves a degree of responsibility to adapt to suit the organisation's and the individual's workload and needs.
- Good communication is maintained between flexible workers with colleagues and clients, making optimum use of information and communications technology.

'Probably not much choice as to the total hours, but we do have a choice as to when we fit them in. If I was to ask to work from home, or if I was to say that I need to go out for a couple of hours at lunchtime to do something there'd be absolutely no problem. The volume of work is probably fixed but how I fit that in and where I do it, the firm are very good, particularly the local management that I work for.'

(Woman, 29, audit manager, large firm)

'The partner who heads up the department, he actually comes up and says "you've worked extremely hard I don't want to see you next week" and that sends out a brilliant message to me, so now I guess I'm at a point now where I feel relaxed about going to someone and saying I'm not going to come in tomorrow because I worked the weekend or I'm going to go home early today because I worked late last night. It's now so much part of the culture that I'm comfortable to go and ask or just to do it and let people know that I'm doing it.'

(Man, 30, corporate finance manager, large firm)

'Daphne (who works reduced hours) is a well respected member of the team. The fact that she chooses to work those hours to suit her family situation I think earns her respect amongst her fellow colleagues.'

(Man, 50, partner, small firm)

'I work reduced hours, so that's a 30 hour week, 80% of a full week and as with any professional that kind of flexes as and when the needs of the job flex.'

(Woman, 35, manager, large firm)

'For me it's a trade off, I don't mind working long hours ... and if I need to, have the morning off or an afternoon off.'

(Woman, 35, partner, small firm)

4. The importance of a supportive culture

A key finding from the survey in stage one was that accountancy firms are often not perceived as supportive to work-life integration by those working within them, even in organisations with many official policies. For example, only 25% of those with young children thought that their organisation respected employees' desire to integrate work and family. Respondents in smaller firms perceived their organisation as more supportive than those in the large firms, despite having fewer formal policies.

While many of those interviewed in stage two also experienced their firms, and particularly individual managers, as unsupportive there were nevertheless others, in both large and small firms, who reported that their employers were very supportive of work-life integration. In these cases commitment to the organisation was strong.

'[I]f this is the part of my life where I might start a family ... I just think about the other organisations I've worked in and what the people there have had to do when they've got a problem at home with a child. Here (they just say) "I'm not coming in until 11 o'clock because I've got to drop the kids off at school", or "the kid's got his big football match and I'm not coming in today" and no-one ever complains. In fact people will say "what can I do, what do you need me to do to cover you?" It's fantastic.'

(Man, 30, manager, large firm)

A supportive culture is one in which working flexibly is not career limiting

[Interviewer] Do you think that would affect promotional prospects working from home?

'No because I think ... if you deliver the work and you bring in the new work or whatever ... so long as you do that then people will recognise that. I don't think they mind where you are doing the work as long as you are doing it.'

(Man, 26, corporate finance executive, large firm)

Colleague support

Colleagues were perceived to be supportive of flexible working by 70% of respondents in the stage one survey. It is important that flexible working practices should not be perceived by colleagues as inequitable, which increases the likelihood of 'backlash'.

'Well, you have to treat everybody fairly and I think one has to do it by saying that the reasons for wanting (flexibility) should not be relevant. They shouldn't ask you why you want to do it, it's none of their business. I think it's just one of those things that will probably take time to gain acceptance and as with anything, when you start with very small numbers in the minority people think they're all a bit weird but as momentum gathers and more people start doing it, it becomes accepted.'

(Man, 38 senior manager, small firm)

'I think there can be [resentment] especially when they're here all hours of the day and they see you going home, but then sometimes I turn round and say "but I am having half my salary, you know sometimes you don't remember that."'

(Woman, 33, working part-time in industry)

Manager supportiveness

'If the manager is going on time, then all the other staff will go on time, whereas when managers work later you feel pushed into staying later as well.'

(Woman, 25, supervisor, large firm)

'It's always subject to agreement with your business team leaders, but when I found out about it all I did was have a chat with HR and my boss and I was surprised at how easy it was to move over. There was absolutely zero resistance to the concept and the paperwork just involved them issuing a two page letter which altered the terms of my contract from a 35 hour week to a 31 hour week.'

(Man, senior manager, tax, large firm)

'I really do think that as an organisation we have tried hard to respect people's overall life balance..., on my biggest job this year, I mandated that we would work no overtime and we didn't quite achieve that but the team worked a little bit of overtime when they felt they needed to do it but we turned something that had not been enjoyed in the office to something that was very much enjoyed.'

(Man, 33, senior audit manager, large firm)

The interviews indicate that flexible working patterns are most likely to be widely accepted as being fair and equitable when:

- The business case for flexible working is recognised and widely communicated.
- Flexible working practices are not just aimed at particular groups, such as parents of young children.
- The reason why people want to work flexibly is not considered relevant.
- The nature of flexibly is transparent and fair.

Examples of good management practices in the implementation of flexible working practices from this study include:

- Senior staff acting as role models for flexible ways of working and challenging the need for habitual long working hours.
- Mentors to help make flexible working feasible.
- Developing and communicating the business case for flexible working.
- Communicating examples of good practices.
- Issuing guidelines which challenge the long hours culture and promote flexible working as the norm.
- Ensuring that workloads are realistic.
- Lack of complex bureaucracy for changing to flexible work.
- Promoting the idea of getting work done in a shorter time as a challenge.

A number of interrelated barriers to the take up and effectiveness of flexible working practices emerged, including:

- Long working hours.
- Traditional workplace culture.
- Beliefs about the nature of client service.

Working practices contributing to long working hours include:

- The misuse of technology especially the proliferation of email.
- Unrealistic deadlines set by managers.
- Unrealistic deadlines due to fee cutting.
- A reluctance to admit when jobs take longer than fees quoted.
- The invisibility of non-chargeable hours.
- Responses to client demands.
- Unrealistic self-expectations.

5. Barriers to flexible working

Long working hours

Long working hours emerged in stage one as the norm in the accountancy profession. On average full timers reported working 23% longer than contracted (i.e. about 10 hours extra per week) and part timers an average of 24% longer than contracted. Regular working in evening and at weekends is common; 57% reported that they often or always work in the evenings, 37% often or always work at weekends and 27% do not take up their annual leave entitlements. This can undermine the potential business benefits of flexible working practices by reducing take up or because flexibility is used to fit in over demanding workloads.

Why are long working hours the norm?

Those interviewed in stage two attributed their long working hours to a combination of interrelated factors concerning the ways in which work is organised, personal factors and organisational culture.

'Probably just the barrage of email I get. I must get between 50-70 a day.'

(Man, 42, audit manager, large firm)

'Sometimes there are particular managers who demand that you will get the job done (for a deadline) ... I'm a conscientious, hard working person and I feel I have to deliver on it so you get forced into doing these stupid hours.'

(Woman, 25, supervisor, large firm)

'there was a chance we were going to lose the client and as a result we cut fees so we'd do it in less time. Fees are so competitive that we end up having fees which it's just not realistic to meet.'

(Woman, 25, supervisor, large firm)

'when I did my time sheet I've put on a couple of hours extra but I probably did more, actually, than an extra couple of hours.'

(Woman, 48, manager, small firm)

'All our jobs are charged by the hour, and any extra hour we put on the tab is or can be negative. It increases costs to the jobs and gives us a negative margin. So people are aware of that, so they might do a 10 hour Saturday but only charge two hours of overtime, because they know it will affect the cost of the job.'

(Man, 30, audit manager, large firm)

'There's a crisis when typically clients ... sit on information and then suddenly realise their filing deadline's due and then it all comes in at once and yes, that's when things build up and you just have to sit there and do it.'

(Woman, 29, audit manager, large firm)

'The quality of my output is something that I like to maintain. It does mean sometimes more time to get the report or document right which does mean more time in the office.'

(Man, 30, audit manager, large firm)

'It's a personal battle permanently trying to deliver the things you feel you should be able to deliver, but trying to do it in a shorter timeframe.'

(Woman, 35, manager working reduced hours, large firm)

'I work longer hours than I am contracted to work, but a lot of that is just because of the way I enjoy doing things.'

(Man, 42, senior audit manager, large firm)

'Some people enjoy it... Hours wise I think, there are a select few who like doing overtime and feel that they are doing a better job when they are doing overtime, but I feel that the majority would prefer to do standard hours.'

(Woman, 25, supervisor, large firm)

Workplace cultural factors associated with long working hours

Accountancy firms are missing out on the potential of those who want to work flexibly and who may be partner or senior manager material, but will not be promoted because they do not work long hours.

'The partner actually said to me come back on Monday morning full time and we'll promote you, but we will not promote you while you're working part time, because we don't believe you're committed.'

(Woman, 31, large firm)

This long hours culture is sustained by a number of deeply held assumptions which are ingrained in firms' cultures. If these assumptions are not made explicit they cannot easily be challenged.

'Well, it's as easy for me to get in at 7 instead of 8 o'clock and just work 'till half 5-6. It's really strange. If I was to work 8-5 they wouldn't see you as working hard, but if you work 9-6 then it's seen that way.'

(Man, 35, about to become a partner, small firm)

Thus some non-work activities are precluded and others legitimised. For example, it appears that it is legitimate to take children to school, but not to collect them from school, even if putting in the same hours.

Traditional 'male' culture

Traditional 'male' workplace cultures assume that only certain ways of demonstrating commitment are valid. This not only promotes long working hours but also militates against the retention of a diverse workforce and obscures the value of diverse and innovative ways of working.

*'It's about commitment. I was even told that (I wasn't committed), because I had to get home to relieve the nanny, I wasn't able to go for a drink in the pub after work with everyone. The culture was all set up around **the white middle-class professional male**. And they just could not adapt, **they could not accept that you could show commitment in other ways ... and that what mattered was getting the job done and bringing the fees in and pleasing the clients.**'*

(Woman, 43, large firm)

Beliefs about the nature of client service

The notion of providing a quality service to clients is an integral part of Chartered Accountants' professional identity. For some, working long hours becomes symbolic of providing this good service.

*'A client can ring up, when I come in and I have planned what I have got to do for the day and I have a fairly systemised approach to things, and a client can ring up and that's it. I **have to devote my time to that particular issue.**'*

(Man, 50, partner, small firm)

- Long hours constructed as 'choice' by some.

- A culture in which long working hours are regarded as a sign of commitment and the subsequent undervaluing of those working flexibly, especially part time.

Assumptions include a view that:

- Long hours are an inevitable part of the job.
- Some working hours are more valuable more than others.

6. Challenging and overcoming barriers

A number of individual strategies emerged for making sure that flexible working practices are effective, such as by careful planning and organisation to demonstrate that flexible working practices are seen to be effective and non-disruptive. Ultimately however, the effectiveness of non-standard ways of working depends on organisational strategies for overcoming fundamental barriers to the acceptability of flexible working patterns more generally, including traditional working cultures, the perceptions and expectation of some colleagues and managers, and perceived client needs. There is evidence that these barriers are beginning to be challenged at various levels

Although traditional workplace assumptions are deeply ingrained there is evidence of an emerging counterculture based on the beliefs that:

- Having a life beyond work is important.
- Working shorter, more focused hours improves productivity.
- The current system often rewards inefficiency.

An emerging subculture – challenging the culture of long working hours

'Partners and senior managers seem to ... live in the office. [I]t's not for me.'

(Man, 23, trainee, large firm)

As I've said all along if I could be paid less to have one day at home, I'd do that today.'

(Man, 40, partner, small firm)

'I'd much rather they did first rate work in 7½ hours than string it out to 10. That's suits me better, it suits most of our clients better, it's much healthier and it's a much better way of working.'

(Man, 42, senior audit manager, large firm)

'I mean there are people that can come in and be efficient and do their work in seven hours but people who ... because they know they haven't anywhere else to go will hang around.'

[Interviewer] *'Right. So then following that argument through, somebody who had a commitment outside work, for instance, ... do voluntary work or pick a child up from a child minder, would be in a worse position than somebody who didn't, because the other person could stretch their day, and accrue that overtime.'*

'Yes, yes that's true, yes. [T]hey, would receive less money as a result of doing that.'

(Man, 23, trainee, large firm)

Currently however, the belief that it is necessary to work long hours to do the job well or just to demonstrate commitment tends to be widely taken for granted, while the counterculture argument that shorter, more focused hours may be more effective tends to be presented as an individual belief or insight and not yet as part of the culture in most cases.

There is a need to raise awareness that these counterculture beliefs are more than individual hunches, by demonstrating the success of innovative ways of working and of associated culture change.

Encouraging the counterculture: good practices

There are examples of good practices in which leading-edge firms encourage this counterculture by seeking ways of challenging the long hours norm.

'We've had a big commitment to work-life balance since last year from the partners, and we've had all these guidelines set out and one of the things we shouldn't be doing is criticising and looking down on people who are leaving on time and we should be actively encouraging people to leave on time.'

(Woman, 25, supervisor, large firm)

Challenging the long hours norm

As unrealistic workloads and high self-expectations as well as expectations of others underpin much of the long hours working, support for staff in maintaining manageable workloads is essential.

Realistic workloads

For flexible working to be effective, managers need to have systems in place that ensure that work allocation is fair and equitable amongst the whole staff group so that people who become overloaded for whatever reason, whether they are full time or working reduced hours, are helped to reassess their workload and redistribute it where necessary.

'I manage how much work I have and I have to say I do it badly. I take on too much because of my enthusiasm and sort of drive ... recently ... I was speaking to one of the directors in the team and I said to him, "look everyone else is quiet and it's just dawned on my that I'm really busy and I don't know why" and he said "it's because you put your hand up for everything", and that's true and it's my fault... . [W]e did something about it, just spread the load out a bit more, which was great and other team members are really happy for that. So it's my responsibility, but other people will help and guide if I ask for it. You have to shout, nobody will thank you if you take on too much and sink and don't tell anybody about that.'

(Man, 30, corporate finance manager, large firm)

Workload management often depends on client management.

Challenging assumptions about the nature of service to clients

There is also an emerging counterculture which recognises that the belief that Chartered Accountants should be available to every client at any time are unrealistic and counter productive.

'I actually have a theory that most things a client asks for are never as urgent as they think actually, and most things can normally wait 'till tomorrow and if they have to wait until tomorrow then they will do.'

(Woman, 38, senior manager, small firm)

There is recognition that effective client management can have a positive effect on workload, by enabling Chartered Accountants to prioritise requests and demands and explore clients' expectations, and also to be honest with clients about whether they are working reduced hours.

'You have to manage [clients'] expectations. Frequently people will assume that the client needs the work by tomorrow whereas if you actually ask them they might be asking for it today, but they actually don't need it for a week or so, so often people put unnecessary time pressures on themselves when they don't need to ... if they don't challenge the client about when they actually need it by.' (Man, 50, large firm)

'it's part of training your client isn't it? At the end of the day, to some extent, everybody is unavailable for part of the time, you know if people are working out on jobs or something or they are away. They are not available all day, every day for every client.' (Woman, 38, senior manager, small firm)

More junior members of staff however often have to rely on their managers to negotiate client expectations so this is an important aspect of the managerial role.

'As I get more senior then I might have a bit more influence over the client and I might be able to say well I actually I think that's an unrealistic request. I guess at the moment (I rely on) my manager.'

(Man, 26, corporate finance executive, large firm)

- **Recognising that it is not possible to be available to every client at any time.**

- **Effective client management creates manageable workloads.**

There are implications for training and development including:

- The use of information and communication technology, including the management of email and techniques for ensuring contactability.
- Training for partners and line managers.

- Recognising the business case for flexible working.
- Managing staff who work flexibly.
- Working effectively within regular hours.

- Workload management.
- The management and support of flexible workers.
- The management of self and of clients.

- Recognising, and where appropriate, challenging assumptions underpinning the long hours culture.

7. Implications for training and development

'With answer phone, email etc communication is not a problem. Basically clients need fast response to queries and it's not 9-5 mentality that solves this but an efficient up-to-date approach to use of current technology.'

(Man, 62, sole practitioner)

'Things won't change unless the partners change. We can talk all the time about the way we want to do things, the way we want to work or particular clients or whatever, but unless the partners change then it won't happen.'

(Man, 34, partner, small firm)

8. Conclusions and further work

The interviews in stage two have revealed a strong potential business case for flexible working practices, which could be used strategically to meet the contemporary demands facing members of the accountancy profession. However it is also clear that these tangible business benefits depend on more fundamental changes in beliefs and associated working practices.

The aim of the final stage of this research is to enable flexible working to support business strategies and contribute to business goals, by:

- developing a framework for evaluating the extent to which flexible working policies and practices are achieving their objectives and identifying any barriers to their success; and
- exploring possible ways of overcoming the barriers to effective flexible practices and business success.

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Flexible futures:

Flexible working and work-life integration
in the accountancy profession

Summary findings from stage two of the research