

The article discusses that firms have been attempting to use FWAs in the last decade for retaining staff through the use of reduced hours arrangements, telecommuting, or non-standard work weeks. In the slower economy using FWAs helps firms achieve needed cost savings by matching personnel with seasonal work fluctuations. FWAs are also more useful to people who would have left the workforce but remain on an FWA in order to provide support for their family in case of spousal job loss. FWAs are also viewed as enhancing the ethics of the public accounting profession. Since men and women view ethics from different perspectives and FWAs can help retain a higher proportion of women in leadership, the ethical decision making in public accounting may be enhanced. The article states that fostering success of FWAs potentially has the benefit of retaining skilled professionals in a cost effective manner and FWAs help employers create an ethical climate that allows for individuals to have a support system in place for successful work and family life balance.

FWAs have become successful because they have become increasingly important to accounting professionals, especially women who use them to balance work life demands. For public accounting firm's efforts to implement FWAs, firms have been recognized in Fortune's list of Best Companies to Work For and Working Mother magazine's Best 100 Companies for Working Mothers.

Although the previously presented information indicates success, there is evidence that peers and superiors perceive negative career consequences from using FWAs. The study considers three hypothesis and one research question related to this. Hypothesis one: Individuals who participate in a FWA as compared to those who do not, will be viewed as less desirable for an engagement, less committed to firm and career, less likely to advance to partner, more likely to be involuntarily counseled out and more likely to voluntarily leave the firm. Hypothesis two: Individuals who are married with a family compared to those who are not married and do not have a family, will be viewed as less desirable for an engagement, less committed to firm and career, less likely to advance to partner, more likely to be

Involuntarily counseled out and more likely to voluntarily leave the firm. Hypothesis three: Males as compared to females who participate in a FWA will be viewed as less desirable for an engagement, less committed to firm and career, less likely to advance to partner, more likely to be involuntarily counseled out and more likely to voluntarily leave the firm. Research question one examines if there is a significant interaction between gender and family status.

To build on the prior study of Cohen and Single and test the hypotheses the study utilized a between a between subjects 3(work arrangement/family status manipulation) x 2(gender) design. A fully crossed design was not used to determine the three categories of hypothetical audit managers due to design considerations and subject availability. Each subject provided in total six dependent measures of which two each were related to career success (being requested on next engagement, advancing to partner level), commitment (to firm, to career) and turnover expectations (being involuntarily counseled out, voluntarily leaving the firm). The development of the vignette is as follows. Respondents were provided with a hypothetical profile of an audit manager. In the vignette, each audit manger was described as either using an FWA or not, and specified their family status and gender. The questionnaire was distributed to audit seniors, managers, senior managers and partners employed at two national and one regional firm. Each firm's firm wide HR office facilitated the study. A 50% response rate was reached from the questionnaires. Three group variables were established. (1) With children on an FWA. (2) With children no FWA. (3) No children no FWA. By comparing the incremental difference between 1 and two work arrangement van be assessed. Then the effect of having children can be assessed trough incremental comparison of 2 and 3.

The results of the study are as follows. Support was found for hypothesis one, that taking part in an FWA would have a negative effect on the perceived career success of the participants. No support was found for hypothesis two, that having children would have a negative effect on the perceived career success of the participants. Limited support was found for hypothesis three. Males utilizing a FWA were

judged more unfavorably than females using an FWA. This effect did not impact Being Requested on Next Engagement or Commitment variables.

I take a position that is for the conclusion of the studies. I have to agree with the findings of hypothesis one. In all of my jobs in college I have worked part time. One could consider this as being similar to a mother or father having a family and working particular hours to care for them in an FWA. Because of my choice I was limited to the position that I was hired into and there was no possibility of moving into a different position or as an assistant manager due to my choice of lack of commitment to the organization. This occurred in instances where I was more qualified for the position due to the accumulation of education at the University level. I also notice that in team-working those individuals who do not pull their load are looked unfavorably. The article mentions that individuals in FWA can control the amount of time that they put into their work so I can agree with hypothesis one again here. I also agree with hypothesis three's findings. I think that our society finds it more acceptable for women to take time off to care for their families since they are the ones who are seen primarily as caregivers to children. I think that the recommendation of the study to help individuals using FWAs to become more integrated into audits to help ensure independence is a good recommendation. It allows for the fairer treatment of those using FWAs and improves audit independence at the same time. I think that the recommendation that firms start taking the focus of FWAs off females and equalize the focus with men creates a more ethical work environment.