Perception of Work-life Balance and the Effects on Job Satisfaction and Productivity Among Filipino CPAs

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I certify that the dissertation entitled:

Perception of Work-life Balance and the Effects on Job Satisfaction and Productivity Among Filipino CPAs

submitted for the degree of: **MSc in Accounting and Finance Management** is the result of the my own work and that where reference is made to the work of others, due acknowledgment is given.

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Dedication

To my parents, for always being there to support me and my siblings to achieve our dreams.

To my aunt, for taking care of me in this foreign land and for all the support that she has given me.

And most especially, to Almighty God, for giving me the knowledge and wisdom and for making this all possible.

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Abstract

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Ranielyn T. Manuel

Commuting is a significant part of one's everyday working life, yet little research has accounted for its influence on work-life balance and its impact on important job outcomes among professional accountants. Extending the 'Beyond the Role Stress' model specifically developed for the accounting literature which show mediating role of job burnout on the relationship between role stressors and job outcomes, this study will examine the influence of commuting stress, direct and indirect as mediated by burnout (the key measure used for work-life balance) on job satisfaction, productivity and support for adoption of AWAs in the context of professional accountants in public practice based in Metro Manila.

A non-probability, non-random sampling of 409 professional accountants in public accounting based in Metro Manila were surveyed. Using correlation analysis and regression-based mediation analysis, key findings of this study are as follows: (1) burnout fully mediated the negative relationship between commuting stress and job satisfaction but no evidence of mediation on productivity and support for adoption of AWAs were found; (2) burnout is negatively related with Job satisfaction and productivity; (3) burnout and job satisfaction is significantly higher among Big 4 professionals while job burnout is significantly higher among associates and those professionals in audit and assurance; and (4) Level of support for adoption in AWAs is found to be equal among professionals regardless of firm size, rank and service lines.

The results indicate that commuting stress does have an impact on work-life balance and important job outcomes through job burnout. Results of this study highlights issues on management of human resources and have important implications for the development and implementation of policies to improve work-life balance. Summary of recommendations to improve work-life balance are solicited from professional accountants and presented later in this study.

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List of Abbreviations

AWAs	Alternative Work Arrangements
CS	Commuting Stress
JB	Job burnout
JS	Job satisfaction
WLB	Work-life balance
P	Productivity
PWT	Productivity while telecommuting
SFAAs	Support for adoption of AWAs

1 Introduction

1.1 Overview

Commuting is defined by Cambridge dictionary as “the activity of travelling regularly between work and home”. Regardless of occupation, commuting is a significant part of one’s everyday working life. A study by the Asian Development Bank (ADB) ranks Metro Manila as the most congested city in Asia. Congestion occurs when the demand for travel exceeds the maximum capacity of transportation or if travel time takes longer than should be in a free-flowing or light traffic (ADB, 2019). In addition, Metro Manila has also been dubbed as ‘worst’ in terms of traffic management in 2015 (Hegina, 2015). It was also found that commuters in Metro Manila spend an average of 66 minutes time being stuck in traffic every day, ranking third in Asia (Billups, 2012).

Like normal commuters, professional accountants rely heavily on public transportation system. They must endure and patiently wait in an extremely long lines for jeepneys, UV express, buses, LRT and MRT trains along with other commuters or get affected by frequent delays and breakdowns of trains or get stuck in a slow and heavy flow of traffic due to road blocks and accidents (Limkin, 2015). To alleviate this, some leave home earlier than usual to get to their destination on time and leave their offices late where heavy traffic subsides (Fallaria *et al.*, 2019). As such, the unreasonable additional time spent by sleep-deprived professional accountants on travelling that they could have spent for personal, family and relaxation is sacrificed almost every day to get to their destination on time.

Research shows that longer commute is associated with increased stress, higher blood pressure, reduced time available for health-promoting activities (e.g., exercise and sleep (Cramer, 2016). Also, commuting stress is found be associated with job burnout, lower job satisfaction, lower productivity and performance and turnover intention (Ma and Ye, 2019; Amponsah-Tawiah *et al.*, 2016; Barreck, 2015; Novaco *et al.*, 1990). Turnover intention is a major concern in public accounting especially they are facing staffing shortages (Drew, 2015). Recent CPA board exams held in May and October 2019 reported new CPAs alarmingly lower at 16.46% (3,616 out of 14,358) and at 14.32% (1,699 out of 10,319), respectively, at a reducing trend since May 2016 (PRC, 2019) which make it difficult to attract and retain new generations of professional accountants who are found to place greater emphasis on their work-life balance (Lindquist 2008; Twenge, Campbell, Hoffman, and Lance 2010; Gerson 2010 as cited in Buchheit *et al.*, 2015).

This study will examine how commuting influence work-life balance (through burnout) and its influence on job satisfaction, productivity and support for adoptions of AWAs in the context of professional accountants in public accounting in Metro Manila.

1.1 Research Purpose

Given that commuting is a significant part of one's working life and its potential negative effects on job outcomes and with public accounting work environment becoming even more demanding (longer working hours) and less appealing than in previous decades (Hermanson *et al.*, 2016a) and with the new generations of accountants having a stronger focus on work-life balance, the purposes of this research are as follows:

1. To determine influence of commuting stress to perceived work-life balance using job burnout as key measure;
2. To determine how these [commuting stress and job burnout] influence on job outcomes (i.e., job satisfaction and productivity) and support for the adoption of alternative work arrangements (AWAs);
3. To determine current perception of work-life balance measured in terms of burnout by firm size (big 4 and non-big 4), rank (associate, senior associate and manager) and by service lines (audit, tax, advisory) among professional accountants in public practice in Metro Manila;
4. To determine how do other variables (commuting stress, job satisfaction, productivity and support for adoption of AWAs) differ across firm size, rank and service lines.
5. To provide recommendations on how to improve work-life balance

Understanding work-life balance and what influence it is important because of its likely effect on individual's job satisfaction and productivity and organisation's productivity, performance and employee turnover and ultimately to organisational success, which is now of special concern due to alarming low national board exam passing rates and difficulty in attracting new generations of accountants.

1.2 Significance of the Study

This study will contribute to accounting literature by extending previous research that examines the antecedents and consequences of job burnout and the impact of subjective commuting experience to job outcomes with the mediating effect of job burnout. This study specifically examines the pathway through which commuting stress influence work-life balance (measured in terms of burnout) and their impact on job outcomes that are critical for the success of the

accounting firms and well-being of employees (i.e., employees' job satisfaction and productivity) and the level of professional accountants' support on the adoption of AWAs in the context of professional accountants in public practice in Metro Manila.

Using level of job burnout as key measure, this study will also provide current perception of work-life balance of these professional accountants across firm size, ranks and service lines. This is especially beneficial for accounting firms which promotes work-life balance in their organisation to increase employee retention by highlighting potential issues on human resource management, identifying sources of job burnout and recommending ways on how to help alleviate the burnout tendencies that makes it difficult for employees to achieve a healthy work-life balance.

1.3 Research Objective

The objective of this research is to highlight an issue on management of human resources which must be recognized and addressed to sustain the profession by first gaining an understanding of the current perception of work-life balance of professional accountants in public practice, determined by level of burnout tendencies. Since public accounting workplace is long considered to be a high stress work environment (Weick, 1983), it is important for firms to identify and reduce, if not totally eliminate, job-related stress of their employees as well as consider outside factors that may exacerbate their working conditions. On this basis, this study also aims to explore the influence of commuting experience on important job outcomes such as job satisfaction and productivity. Furthermore, this study also aims to understand further the shift in culture and its impact and the possibility of reshaping the workplace to attract and maintain key talents and ensure positive job outcomes by developing and implementing work-life balance policies such as adoption of AWAs.

1.4 Structure of the Study

The structure of this study is organized into five chapters:

Chapter one will provide background and issues underlying the research and the purpose, objective, and justification for conducting the study.

Chapter two will go through literature and conceptualise the constructs of commuting stress, work-life balance (burnout), job satisfaction, productivity, and alternative working arrangements (AWAs) as well as the development of hypotheses.

Chapter three describes the research methodology and research design employed by the researcher in conducting the study and the rationale for choosing quantitative research methods and techniques to examine the relationships between variables.

Chapter four will present and discuss the findings based on analysis of the primary data collected using descriptive and inferential statistics and link the findings to the literature as discussed in detail in chapter 2.

Finally, chapter five will provide the overall conclusion of the research as well as acknowledgment of its limitations and suggestions for future research.

2 Literature Review

This section will be divided into ten separate categories to better understand the flow of the research within the context of this study: (i) Public accounting work environment (ii) Work-life balance; (iii) Job burnout; (iv) Commuting stress and Job burnout; (v) Job burnout and Job satisfaction; (vi) Job burnout and Productivity; (vii) Commuting stress, Job satisfaction and Productivity; (viii) Alternative Work Arrangements (AWAs); (ix) Conceptual Framework and (x) Conclusion.

2.1 Public accounting work environment

The two main career areas in accounting are private and public accounting. Private accountants work for specific companies and play an important role to the success of companies whereas public accountants work for different clients and provide services such as auditing, tax and advisory (Erstad, 2018). The focus of this study is professional accountants in public accounting based in Metro Manila, Philippines.

Public accounting is known to be a stressful and demanding profession. Long hours and demanding work conditions are words that often characterized it (López and Peters, 2012). Due to the demanding nature of work and heavy workload, professional accountants work longer hours to meet deadlines and satisfy clients' and firm's demands as quoted from an auditor below:

> *"So you're working on average 60 hours [per week], and then . . . you get to January . . . we worked at least 90 hours [per week]. I remember [one week] submitting my timesheet and having 128 hours . . . One week, 128 hours. I went home [only] to shower one of those nights. I charged 22 hours for that day".*
>
> — (Quote from an auditor in Hermanson *et al.*, 2016, p. A39)

Dealing with stress and burnout is common for professionals regardless of occupation. However, the unique characteristics of work environment in public accounting makes dealing with it extra difficult. First, public accounting is known to have exponential learning curve wherein you will be constantly exposed to opportunities and challenges every single day. Second, it is known for its "busy season" where accountants experience excessive stress and are expected to work longer hours (Jones III *et al.*, 2010) because of demanding deadlines, causing conflict between work and family responsibilities and little time for oneself (Fogarty *et al.*, 2000). The Bureau of Internal Revenue requires qualified companies to submit Audited Financial Statements along with Annual Income Tax Returns on or before the 15th day of the fourth month of the close of the fiscal year (e.g. 15th April for those whose reporting period ends

on 31st December) (Bureau of Internal Revenue, 2019). Therefore, "busy season" usually starts on the first quarter following the close of the fiscal period but can start as early as the third quarter of the fiscal period depending on the nature, complexity and size of the audit client as interim audit may be deemed appropriate based on risk assessment. Clients also have different fiscal period which makes "busy season" seem to become year-round. Sometimes, firm-wide and industry-specific trainings have commenced but the audit has not yet concluded or a new one is about to start. As such, auditors must attend trainings in the morning (as part of maintaining professional competence) and work during unsocial hours to deliver the audit. "Busy season" creates workload pressures (López and Peters, 2012) which leads to dysfunctional behaviours (Kelley and Seller (1982) as cited in Persellin *et al.*, (2019)), burnout (Sweeney and Summers, 2002) and reduced audit quality (Persellin *et al.*, 2019). In addition, these also creates time pressure due to strict reporting deadline of listed companies and pressure arising from fear of litigation due to high reputational costs associated with audit failures. As a result, many auditors bring work-related stress from work at home which leads to additional interpersonal stress (Figler (1980) as cited in Jones III *et al.*, 2010).

2.2 Work-life balance

Practitioners suggest that public accounting work environment has become even more demanding and less appealing than in previous decades (Hermanson *et al.*, 2016b) where management of work and personal life is hurdled by the increasing demands of the profession intensified by advances in technology which result to pressure to work at very high speed in a tight deadline and pressure to deliver high quality work from regulators. Different organizations across industries around the world acknowledge that their employees need to allocate equal time to work and their personal lives as these have effects on productivity and efficiency.

In 2013, PWC (2013) conducted a massive study called NextGen Study in order to better understand the attitudes and goals of its millennial employees after the noticeable growing numbers of resignation coming from these generation and alarming lack of interest in the traditional career path which requires an intense commitment early in the career to make partner later on. The study revealed that work-life balance is one of the most significant drivers of employee retention of "Millennials" or "Gen Y". From more than 40,000 responses from millennials and non-millennials, the study also revealed that both generations share a similar aspiration towards a workplace that places greater priority on work-life balance and flexibility. We often hear the term "work-life balance" but what does this term exactly mean?

An examination of literature reveals many definitions of work-life balance. Work-life balance is a broad term that encompass all aspect of one's work and personal life which includes family, community, recreation and personal time. Lockwood (2003) defines work-life balance from the employee viewpoint as a dilemma of "not having enough time and/or support to do, to handle, to manage work commitments and personal responsibilities". The author also defined it, on the organization's view, as providing a working environment which stimulates high commitment and concentration.

A pioneering study of more than 800 business professionals found that work and family as the dominant life roles for most employed women and men in contemporary society can either help or hurt each other (Friedman and Greenhaus, 2000) wherein any competing demands from both roles can cause conflict and negatively affect employees' wellbeing (Clark, 2016). Greenhaus and Beutell (1985) suggests that work and family role interference may result to activities and responsibilities from each side to compete in terms of limited time, psychological resources and physical energy, resulting to negative outcome in both sides in either direction.

Increased work demands lead to higher level of stress (Malik *et al.*, 2010) resulting to work-family conflict and family-work conflict. Prior research shows that work demands require longer working hours and thus leave less time for family (Hill, 2005) and negatively impacts one's physical and psychological wellbeing (Malik *et al.*, 2010). Researchers also found that work-family conflict has consequences and effects on the quality of family life and career attainment regardless of gender.

Prior research studies work-life balance with work-family conflict and job burnout as key measures (similarly, burnout will be used as measure of work-life balance in this study) and the organizational support and viability of AWAs (e.g. flextime, part-time work, telecommuting and compressed worksheets) within public accounting and the industry (Buchheit *et al.*, 2015). They found out that the work-life conflict and burnout is higher in the big 4 firms which suggests poor work-life balance and that big 4 firms view AWAs as less viable despite high organizational support.

What is causing this work-family conflict? Out of the job factors that influence work-family conflict, Dhas (2015) suggests that the amount of time spent at work is the strongest and most consistent predictor. Other factors include job security, support from co-workers and supervisors, work overload, role conflict, role ambiguity, job dissatisfaction, and the 'always-on' culture that obscures the boundaries between home and work. Moreover, advances in technology and pressure to deliver high quality work demand one's time and can intensify

pressures of work. Guest (2002) argued that these pressures and demands of work manifested in longer working hours, more exhaustion and growth of evening and weekend work, leaving less scope for quality family time, reduced participation in non-work activities and dominating the rest of life results to imbalance. Another factor cited by the author pertain to one's attitudes and values of work especially millennials who place greater emphasis on work-life balance. As such, the conflict between demands of work and decline of work as central interest also results to imbalance.

Prior researches suggest several consequences of poor work-life balance. From employees' perspective, work-family conflict causes depression, distress, poor physical and psychological health resulting to lower job satisfaction, lower productivity, poor work quality, lower organisational commitment, low morale and higher absenteeism (Hill, 2005; Brough *et al.*, 2005). From the organisation's perspective, poor work-life balance results to higher staff turnover, lower productivity and poorer work quality (Hill, 2005) due to struggle of keeping staff and maintaining their morale.

Given the demanding nature of the work which requires longer working hours than other profession, commuting to and from work can be taking their valuable time that they could be spending on relaxing activities to recover from stressful day at work. Combining the hours spent at work and commuting already take a huge portion of the day which leaves the professional not enough time for personal, family, recreation and other activities outside work.

2.3 Job burnout

Busy season in public accounting creates both work-load pressure and increased levels of work-family conflict and burnout (Sweeney and Summers, 2002) which can create negative emotional spill-over from work to non-work which the authors suggest that certain stressful events at work produce fatigue, tension, worry, or frustration making it difficult to pursue a satisfying non-work life (Bartolomé and Evans, 1979), resulting to the so-called work-life imbalance. Although Dhas (2015) suggests that the amount of time spent at work is the strongest and most consistent predictor, Guest (2002) suggests that it is important to note individual differences. Peiperl and Jones (2001) distinguished workaholics (opt to choose to work for longer hours and reap some rewards from it) from over workers (little or no choice but to work for longer hours and perceived no benefits from doing so). Furthermore, prior researches have linked workaholism to extreme work involvement (Machlowitz, 1980) while other research linked it to relatively stable personality types (Scottl *et al.*, 2016). Hence, it can be argued that working for longer hours may not necessarily lead to work-life conflict or imbalance. For these reasons, the work-life balance measure that the researcher deemed appropriate in this study is job burnout.

Cordes and Dougherty (1993) describes burnout as "a unique type of stress syndrome, characterized by emotional exhaustion (i.e., lacking energy as a result of excessive demands), depersonalisation (i.e., tendency to dehumanize others) and diminished personal accomplishment (i.e., low motivation and self-esteem)". The authors provided empirical evidence which suggests negative consequences of burnout at the individual level on both psychological and physical well-being leading to dysfunctional job outcomes such as decrease productivity/performance, increase turnover intentions and job dissatisfaction.

Job burnout is caused by work-related stressors or simply role stressors which are divided into three dimensions: (1) ambiguity (i.e., lack of information to perform the role), (2) conflict (i.e., two or more sets of expectations wherein compliance of one makes the compliance of another difficult if not impossible) and (3) overload (i.e., difficulty to perform multiple tasks in a given amount of time), the cumulative effects of these although not individually excessive results to job burnout (Feldman and Weitz, 1988). Fogarty *et al.* (2000) developed a model (see **Figure 1**) which treats job burnout as key mediator between the role stressors and job outcomes which argues that the individual effects of such stressors is not sufficient to influence job outcomes hence suggests consideration of their cumulative effects.

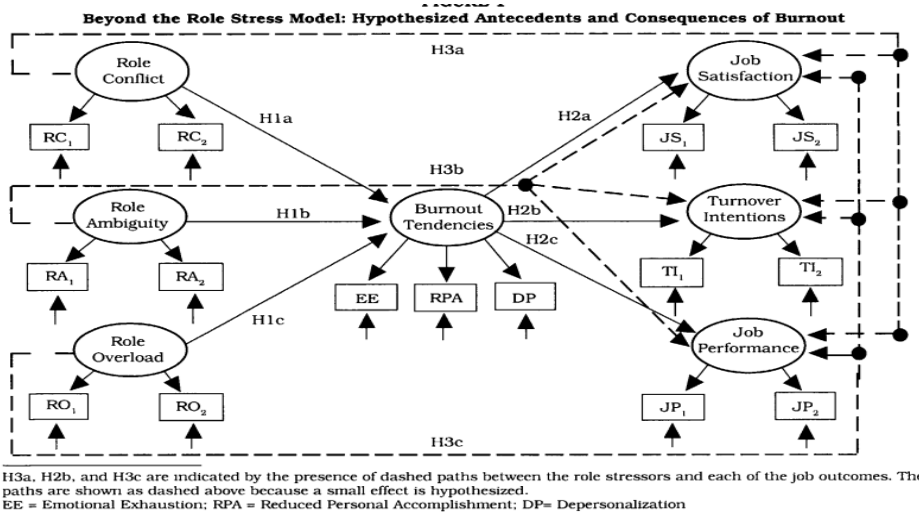

Figure 1: Hypothesized Model with Burnout as Key Mediating Variable (Fogarty *et al.*, 2000)

Public accounting, known as a high stress environment, has several characteristics leading to higher rate of burnout which is especially higher during busy season. Public accountants are expected to be well-rounded (i.e., strong knowledge of IT and different business operations and industries. Working on one task could be challenging already. In this field, you are expected to juggle multiple tasks for different clients which require them to be highly flexible and fast learner especially in understanding new clients' businesses and processes and are expected to

deliver the work in short period of time. They are often pressed to handle multiple accounts with fewer people in each engagement within a very short deadline which leads it to being known as a high stress environment. Accounting research reported that excessive workload results to employee burnout, turnover and decreased performance (Sweeney and Summers, 2002). Persellin *et al.* (2019) suggests that aside from employee turnover, reduced effort or focus due to excessive workload may lead to reduced audit quality and/or audit failures.

Buchheit *et al.* (2015) surveyed 1,063 practicing accountants to examine work-life balance across different segments of the profession. The study shows that there are higher burnout tendencies and work-life conflict among Big 4 professionals than non-big 4 professionals. Across service lines, tax professionals do not experience significantly different levels of burnout than auditors. In terms of rank, lower ranking professionals (staff and senior) are more likely to have higher burnout levels than higher ranking professionals (managers and partners).

2.4 Commuting stress and Job burnout

Although prior accounting research documented antecedents and consequences of job burnout, it has not yet explored influences of non-role related factors to job burnout and its effects on job outcomes. (Haskins *et al.*, 1990) suggests that frequent time and budget pressure, deadlines and work overload are the job stressors for professional accountants. Other than these job-related stressors adversely impacting employees' job performance and productivity, there may also be external factors that exacerbate the stress resulting from work such as commuting experience of the professional accountants especially in the context of Filipino CPAs in Metro Manila where traffic congestion is rampant (Fallaria *et al.*, 2019). In other words, Job-related stress can build up as early as their commute to their offices and as a result can transfer their negative feelings from their commuting experience to their work where in fact 'commuting' was already considered as the second source of workplace stress in a survey conducted in a tech sector in the U.S. next to unclear goals.

Amponsah-Tawiah *et al.* (2016) performed a cross-sectional study of 336 employees from diverse occupations in Ghana to examine the direct and indirect effects (through burnout) of commuting stress on job satisfaction and turnover intention. The study shows that commuting stress was positively related to burnout and turnover intention but not directly related with job satisfaction and that burnout mediates relationship of commuting stress with job satisfaction and turnover intention. The present study will extend their findings on the effect of commuting stress on other job outcomes such as productivity which is one variable of interest in this study.

Prior researchers suggest that there are positive and negative aspects of commuting. On the positive side, commuting is said to be beneficial for disconnecting oneself from workplace to home. Van Hooff (2015) analysed the recovery of employees who commute to and from work and found that commuting can be useful especially when it allows relaxation for the commuter and is essential for recovery from work stress. In addition, researchers have found the positive emotions with active transport (e.g., walking/cycling) on their daily commute (Olsson et al, 2013). Furthermore, individuals treat their commutes (especially when their commutes are taking longer as usual) as an opportunity to rest from either work related stress or due to boredom or inactivity (Fallaria *et al.*, 2019). Some commuters would even prefer a long but uninterrupted or smooth flowing journey to switch off before or after working day and those whose mode of commute is via car-pooling would allow them to talk about their day and transition to conversations about their personal lives (Flynn, 2017). However, experience of delays in the commute impedes this said process of recovery (Novaco *et al.*, 1990).

Flynn (2017) found that although commuting serves as a buffer between work and home, it can be a potential source of strain and conflict especially those who are travelling the longer distance. Moreover, those who are subjected to longer working hours, their hassle commute from work to home which one of the participants considered as 'empty hours' would add to the lengthy time and would affect their personal time after work (e.g., lack of time to cook, interact with family etc). Furthermore, prior research shows that traffic congestions are correlated to higher risks of chronic stress which can later on develop to heart-related diseases (Hoehner *et al.*, 2012). Based on the aforementioned literatures, the hypothesis is:

H1: There is a significant relationship between commuting stress and job burnout.

2.5 Job Burnout and Job satisfaction

Job satisfaction has been subjected to numerous researches in the past. It is defined as "a pleasurable or positive emotional state resulting from the appraisal of one's job or job experience" and "the extent to which people like (satisfaction) or dislike (dissatisfaction) their jobs (Locke and Lathan (1976) and Spector (1997) as cited in Kanwar *et al.*, 2009). Smith *et al.* (1969) identified co-workers relations, supervisors relations, working conditions, nature of the work itself and pay and promotion opportunities as the five factors influencing job satisfaction. Among auditors and accountants, prior researches suggest that salary (Eilatealamdari, 1988); Shekarriz, 1991), reward for effectiveness (Persellin *et al.*, 2019), job security, job persistence, good work conditions and tools to advance and promote human relations (Shekarriz, 1991) as positive factors influencing their job satisfaction. While high audit workloads (Persellin *et al.*, 2019) are cited as a negative factor. Prior researches (Fogarty *et al.*, 2000; Kalbers and Fogarty,

2005) provided empirical evidence that high audit overload leads to job burnout. In addition, Kalbers and Fogarty (2005) found in their study of internal auditors that burnout can greatly impact job satisfaction. Although professional accountants may be satisfied with their job, they may also suffer from temporary level of fatigue or dissatisfaction especially during the seasonal "busy season".

In terms of level of job satisfaction across practice sectors, some authors found that there were decrease in job satisfaction in auditors more than accountants (e.g., Deen et al, 1988). Across ranks, prior research found that higher-ranking auditors have higher levels of job satisfaction, and are more excited about public accounting than lower-ranking auditors (Persellin *et al.*, 2019).

Moreover, prior research also states that both work-life conflict and burnout have negative relationship with job satisfaction (Tsigilis and Koustelios (1994); Karatepe et al. (2006) as cited in Kanwar *et al.*, (2009)). This means that the lower the work-life conflict and burnout, the higher the job satisfaction. An empirical evidence suggests that work and personal life demands were responsible for the increased stress and emotional exhaustion among employees which brought negative effects on their health (Hyman *et al.*, 2003).

Prior research has linked job satisfaction to organisational performance and organisational success (Bakotić, 2016). Since employees will be more productive and will perform better when they are happy, resulting to organisational success. Other research shows that job satisfaction is positively correlated with productivity (Argyle, 1989) and that people who frequently experience positive emotions are more likely to succeed in their career (Boehm and Lyubomirsky, 2008). Based on these aforementioned literatures, the hypothesis is:

H2a: There is a significant relationship between job burnout and job satisfaction.

2.6 Job burnout and Productivity

Chowdhury (2018) stated that the third dimensions of burnout – reduced personal efficacy, as described by Maslach and Jackson (1981) makes it difficult to gain a sense of accomplishment, characterized by a tendency to evaluate oneself negatively. Hence, one may feel reduced competence and productivity at work. Burnout affects individuals (e.g., detrimental impact on the affective, psychological, physiological or behavioural well-being among human service workers (Lizano, 2015) and organisational outcomes (e.g., decrease in job performance, job satisfaction and organisational commitment and increase in absenteeism and turnover (Cordes and Dougherty, 1993b)).

Prior accounting research have found that excessive workload result to burnout (Sweeney and Summers, 2002; Kalbers and Fogarty, 2005; Buchheit *et al.*, 2016) and that negative emotions associated from it can hampers individual's ability to think, process information and make good decisions (Mckee (2014) as cited in Persellin *et al.*, 2019). Prior research also suggests that an employee who is overworked and not getting enough sleep or exercise for months is not as productive, efficient, or sharp as he would be under normal circumstances (Persellin *et al.*, 2019).

Kalbers and Fogarty (2005) suggests that manifestation of burnout includes include absenteeism, physical isolation, extended breaks, and concerted efforts to avoid contact with organizational members and clients. As such, it can be argued that these symptoms reduces work ethic, job performance and enthusiasm (Guillot, 2013) which will in turn reduce productivity. Based on these aforementioned literature and argument, the hypothesis for this:

H2b: There is a significant relationship between job burnout and productivity.

2.7 Commuting stress, Job satisfaction and Productivity

The impedance model of Novaco *et al.*, (1979) suggests that commuting conditions leads to psychological stress that affects the physiology, task performance and mood of employees. This can also lead to presenteeism which makes employees, although physically present at work, less productive and complete tasks longer than is normal. Furthermore, although they may be satisfied with their job, it can be argued that there are external factors outside the control of the organization that may lead to job dissatisfaction at times such as their daily commuting hustle in this study. A clinical psychologist explains that "Humans are well-equipped to deal with acute moments of stress—say getting cut off in traffic—but when these moments happen day after day, those acute moments of stress turn into long-term chronic stress" (Mammoser, 2019), which can then arguably results to job dissatisfaction and motivate employees to leave their job. Based on these aforementioned literatures and arguments, the hypotheses are:

H3a: There is a significant relationship between commuting stress and job satisfaction.

H3b: There is a significant relationship between commuting stress and productivity.

H3c: There is a significant relationship between commuting stress and support for adoption of AWAs.

H4a: Job burnout mediates the relationship between commuting stress and job satisfaction.

H4b: Job burnout mediates the relationship between commuting stress and productivity.

H4c: Job burnout mediates the relationship between commuting stress and support for adoption of AWAs.

2.8 Alternative Work Arrangements (AWAs)

Due to the growing emphasis on a better work-life balance especially the new generation (Buchheit *et al.*, 2015), employees' dissatisfaction with the working arrangement is evident from the fact the employees resign from work within 1 or 2 years with an overall separation rate of 7.59% (Philippine Statistics Authority, 2019). External factors such as worsening traffic congestions in Metro Manila made it commute to and from their workplace even more exhausting which negatively affect their punctuality and contributes to stress, frustration and negativity (Hartgen *et al.*, 2014).

Considering the technological advancement that has opened new and alternative avenues for employees to carry out their work, Republic Act 11165 or the Telecommuting Act has been passed into law which "allows an employee to work from an alternative workplace with the use of telecommunication and/or computer technologies" (Sec. 2 of R.A. 11165, Official Gazette, 2018). In addition, the Senate has passed Senate Bill No. 1751 or Alternative Work Arrangements Bill which allows adoption of voluntary work arrangement as agreed between employer and employee "when national emergency requires or the parties mutually agree" provided that the arrangement does not require the employee to work more than 48 hours per week. The Bill aims to provide flexibility in the working environment. This Bill has not yet passed into law but even though it passes, it is not compulsory (Senate of the Philippines, 2019).

Prior accounting research examined the relationship between role stressors, job burnout and job outcomes and provided empirical evidence that role overload results to burnout which in turn is associated with low job satisfaction, low performance and high turnover intentions (Fogarty *et al.*, 2000). Almer and Kaplan (2002) then examined how flexible working arrangements (FWAs) can reduce stress and burnout and reported that CPAs under these arrangements have higher job satisfaction, lower turnover intentions and lower role conflict (indifferent in role ambiguity and role overload). A recent research found that although accounting firms are positive about AWAs, their perception on their viability is still low due to the commercialized organizational culture which values long hours and visibility of employees (Buchheit *et al.*, 2015).

Given the promising benefits of AWAs, prior research suggests that the success of AWAs lies on acceptance of firms and employees as viable work alternative since many organizations still associate long hours and face time with productivity (Olmstead and Smith 1994 as cited in Frank and Lowe, 2003). Based on these aforementioned literatures, the hypotheses are:

> **H2c:** There is a significant relationship between job burnout and support for the adoption of AWAs.

H3c: There is a significant relationship between commuting stress and support for the adoption of AWAs.

In addition, to test difference in the aforementioned variables in terms of firm size, rank and service lines, the hypothesis to be tested is:

H5: There is a significant difference between variables in terms of firm size, rank and service lines.

2.9 Gaps in the literature

Based on the review of literature, some research has found correlation between commuting stress (using objective measures such as commuting time and distance) and job burnout among a large sample of 2,162 employees from diverse workplaces in developed countries like Canada (Barreck, 2015) while a study in a less developed country like Ghana has found indirect relationship between commuting stress (using self-report to measure subjective experience), job satisfaction and turnover intention through mediating effect of job burnout among 336 employees from diverse occupation. Although prior accounting researches has shown relationships between role stressors and job outcomes (Fogarty *et al.*, 2000), no research in the past, to the best of author's knowledge, has examined the influence commuting stress (non-role related) has on job outcomes in the accounting literature specifically in the context of professional accountants in public practice in the Philippines where public transportation system especially in Metro Manila, the most congested city in Asia, is poor. Therefore, to fill this gap, the this study will examine the relationship between commuting stress and job outcomes (job satisfaction and productivity) and support for the adoption or viability of AWAs with the mediating effect of job burnout in the context of professional accountants in public accounting based in Metro Manila, Philippines. In addition, this study will provide current perception of work-life balance (using burnout as key measure) using the same sample of professionals to allow comparison of trends over time (*e.g., is work-life balance in public accounting better or worse than in the past 5-10 years?*)

2.10 Conceptual Framework

After extensive research and review of relevant literature, the conceptual framework is drawn and illustrated in **Figure 2** below. The conceptual framework is adopted from the burnout construct developed by Fogarty *et al.*, (2000) for the accounting profession which states that role stressors do not directly impact job satisfaction, turnover intentions and job performance. However, this burnout construct does not state how other non-work-related variables (e.g.,

commuting stress) impact one's perceived level of job burnout which is used to measure of work-life balance in this study.

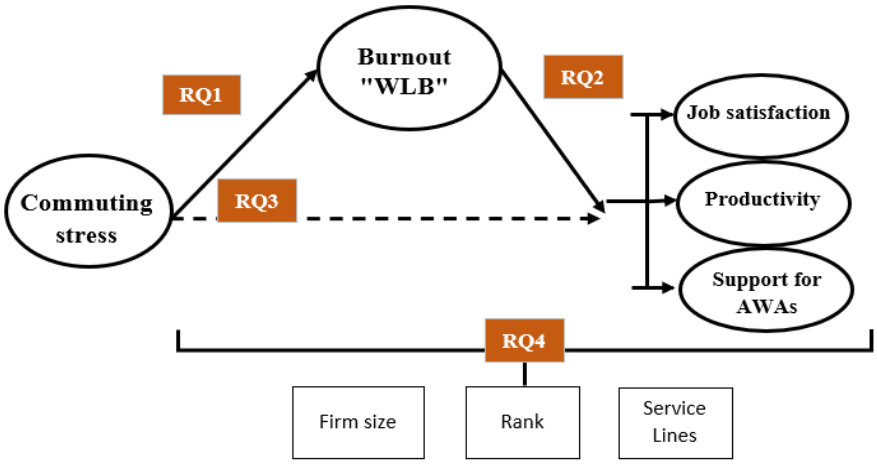

Figure 2: Concepts and relationships to be examined in this study and corresponding research questions

Research questions

As guided by the conceptual framework above, the following are the specific research questions:

1. How does commuting stress relates to burnout (which is used in this study as the measure of work-life balance)?
2. How does burnout relate to organizational outcomes (i.e., job satisfaction and productivity) and support for adoption of AWAs?
3. How does commuting relates to organizational outcomes i.e., job satisfaction, productivity, and support for adoption of AWAs?
4. How does commuting stress, job burnout, job satisfaction, productivity and support for adoption of AWAs differ in terms of firm size, rank and service lines?

Hypotheses

A set of hypotheses are developed to examine the research questions and accomplish the objectives of this research:

Hypothesis 1 ($H1_0$): There is not a significant relationship between commuting stress and job burnout.

Alternative Hypothesis 1 ($H1_A$): There is a significant relationship between commuting stress and job burnout.

Hypothesis 2a ($H2a_0$): There is not a significant relationship between job burnout and job satisfaction.

Alternative Hypothesis 2a ($H2a_A$): There is a significant relationship between job burnout and job satisfaction.

Hypothesis 2b ($H2b_0$): There is not a significant relationship between job burnout and productivity.

Alternative Hypothesis 2b ($H2b_A$): There is a significant relationship between job burnout and productivity.

Hypothesis 2c ($H2c_0$): There is not a significant relationship between job burnout and support for adoption of AWAs.

Alternative Hypothesis 2c ($H2c_A$): There is a significant relationship between job burnout and support for adoption of AWAs.

Hypothesis 3a ($H3a_0$): There is not a significant relationship between commuting stress and job satisfaction.

Alternative Hypothesis 3a ($H3a_A$): There is a significant relationship between commuting stress and job satisfaction.

Hypothesis 3b ($H3b_0$): There is not a significant relationship between commuting stress and productivity.

Alternative Hypothesis 3b ($H3b_A$): There is a significant relationship between commuting stress and productivity.

Hypothesis 3c ($H3c_0$): There is not a significant negative relationship between commuting stress and support for adoption of AWAs.

Alternative Hypothesis 3c ($H3c_A$): There is a significant relationship between commuting stress and support for adoption of AWAs.

Hypothesis 3a ($H4a_0$): Job burnout does not mediate the relationship between commuting stress and job satisfaction.

Alternative Hypothesis 4a ($H4a_A$): Job burnout mediates the relationship between commuting stress and job satisfaction.

Hypothesis 4b ($H4b_0$): Job burnout does not mediate the relationship between commuting stress and productivity.

Alternative Hypothesis 4b ($H4b_A$): Job burnout mediates the relationship between commuting stress and productivity.

Hypothesis 4c ($H4c_0$): Job burnout does not mediate the relationship between commuting stress and support for adoption of AWAs.

Alternative Hypothesis 4c ($H4c_A$): Job burnout mediates the relationship between commuting stress and support for adoption of AWAs.

Hypothesis 5 ($H5_0$): There is not a significant difference between variables in terms of firm size, rank and service lines.

Alternative Hypothesis 5 ($H5_A$): There is a significant difference between variables in terms of firm size, rank and service lines.

2.11 Conclusion

The literature informs about the potential significant contributing effects of commuting stress on perception of work-life balance among Filipino CPA. Some research in the context of developing countries were done in the past linking commuting stress to burnout and ultimately to job satisfaction and turnover intention (Amponsah-Tawiah *et al.*, 2016), however, little research has been done in the context of developing countries and in particular in the Philippines setting where traffic congestion is very high and in the context of professional accountants in public practice who works unreasonable hours especially during busy season. With this said, this study aims to contribute to the burgeoning accounting literature by examining the relationship among commuting stress, burnout and job satisfaction and productivity among professional accountants in the public practice. This study also demonstrates the current perceived work-life balance status of professional accountants in

public practice across ranks, service lines and level of experience. Lastly, this study aims to find out if AWAs in professional service firms where physical presence at work is important will be supported by them as influenced by different factors such as perceived level of job satisfaction based on one's assessment of work-life balance status.

3 Methodology and Research Design

3.1 Overview

This chapter will tackle the methodology employed by the researcher to conduct the study. Sources of data, method of collection, measure of different constructs will be presented. Furthermore, the method and strategy to analyse the data will be discussed in detail.

3.2 Research Philosophy and Approach

This section explains the philosophical influences on the approach to the research. Saunders *et al.* (2019), p. 130, defines research philosophy as a 'system of beliefs and assumptions about the development of knowledge'. One of the five major philosophies is positivism. Positivism is based on the belief that "reality is independent of us and the goal is the discovery of theories, based on empirical research (observation and experiment). Knowledge is derived from 'positive information' because it can be scientifically verified." (Collis and Hussey, 2003, p. 44). Therefore, the positivist researcher collects and interpret data in an objective manner without human interpretation or bias. One of the objectives of this research is to examine the relationship among commuting stress, job burnout (key measure for work-life balance) and job outcomes (job satisfaction and productivity) and support for adoption of AWAs which is consistent with positivism that look for causal relationships to create law-like generalisations in the data (Saunders *et al.*, 2019).

To complement the positivism philosophy, a deductive approach will be adopted. Based on review of literature, the researcher will formulate hypotheses from existing theories and propose relationships between variables of interest which will be tested through empirical observation (Collis and Hussey, 2003). Analysis of the outcome will either accept or reject the hypotheses leading to further development of theory to be tested by future research (Saunders *et al.*, 2019). The researcher aims to test theory on burnout as key mediator on the relationship between commuting stress and job satisfaction, productivity and support for adoption of AWAs among professional accountants. Several hypotheses will be formulated and will be tested using quantitative methods of analysis.

3.3 Research Strategy

According to Saunders and Lewis (2012), the research strategy will be guided by the research questions, objectives, extent of existing knowledge and available resources.

The objective of the research is to identify and explain the relationships between variables (i.e., commuting stress to job burnout and ultimately to job satisfaction and employee productivity and support for adoption of AWAs). This study also aims to understand the differences of the components (burnout, job satisfaction, productivity, and support for adoption of AWAs) across different variables – firm size, rank and service lines. Thus, a quantitative approach employing survey questionnaires is deemed the most suitable research strategy since, under positivism, it is assumed that social phenomena can be measured (Collis and Hussey, 2003).

All instruments used in the survey were adopted from previous researchers (e.g., Christen *et al.*, 2006; Buchheit *et al.*, 2016; Amponsah-Tawiah *et al.*, 2016) wherein their validity was already tested and their cronbach alphas was above the acceptable threshold of 0.70. Survey questionnaire designed using Microsoft forms were then distributed online to interested respondents (professional accountants in public practice in Metro Manila) since the researcher lives abroad and to reach out faster to potential respondents. The survey questionnaires were designed clearly and concisely to collect useful and honest insights from respondents and to encourage 100% completion of the survey. Screening questions were added to ensure that participants were (1) 18 or over, (2) CPAs who were currently employed in accounting firms based in Metro Manila and (3) commuting to/from work. Pilot testing of the questionnaire was done by two colleagues of the researcher in order to check for typos, ensure that items were not misunderstood and get the approximate time for completion of the survey. Minor revisions were made, and feedback were incorporated in the questionnaire prior official launch.

3.4 Collection of Primary Data

3.4.1 *Sources*

As mentioned, online survey questionnaire via Microsoft forms were used for data collection appropriate to answer research questions and meet the objectives. Respondents were invited through the use of networks to reach out to friends of friends via online social/professional platforms such as LinkedIn, Researcher's FB page and CPAs Fb Groups (e.g., The Accountant, Accounting Coach Philippines and ATH-Singapore Market). The survey consisted of different set of questions measuring commuting stress, job burnout, job satisfaction, productivity, and support for adoption of AWAs. At the end of these set of questions, one open-ended question was added to the survey to gather written comments on how to improve work-life balance. The question was "In your opinion, what can you or your firm do to improve your work-life balance? (e.g., what type of AWAs is deemed fit for you and will likely improve your work-life balance and increase job satisfaction while still remaining effective at work)." These respondents were asked to provide demographic information such as age, gender, marital status,

years of experience, rank/position and service lines. Detailed survey questionnaire can be found in the Appendix.

In addition to the primary sources of data, the researcher also used secondary data such as existing literature to guide her with survey design and sample size determination.

3.4.2 *Population and sample size*

The target population of this study were professional accountants in public practice who commute to and from their work/offices in Metro Manila. The population only covered those employed in their Metro Manila offices as this is the most congested place in the country. The population varied in terms of service lines (i.e., audit, tax and advisory).

The researcher identified samples using snowball sampling technique since the target population of accounting professionals who commutes to or from work was difficult to identify. The researcher contacted previous colleagues who qualify under the target population and recommended other people they know until the sample was as large as was manageable (Saunders *et al.,* 2019).

To compute for sample size, Cochran's sample size formula (see **figure 3**) was used.

$$n_0 = \frac{Z^2 pq}{e^2}$$

Figure 3: Cochran's sample size formula

Where:
e = margin of error
p = estimated portion of the population (population parameter)
q = 1 - p

For unknown population, the population parameter is always taken as 50%, with 5% margin of errors (p), z= 1.96 of 95% confidence interval. Therefore, using the formula above, the minimum sample size is 384. The number of responses in the survey was 409 which exceeded the minimum figure.

3.4.3 *Access and Ethical Issues*

All respondents were provided with brief description of the purpose of the study, type of questions that will be asked and approximate time of completion. All respondents were also advised that the survey will be conducted anonymously (i.e., participants answers will never be identified to each of them or their respective employing organization in the dissertation or in other publication) and voluntarily (i.e., participants may wish to withdraw from the study at any point). Also, respondents were assured that all answers will be collated with the overall sample for analysis by the researcher alone and will be kept in the strictest confidentiality. Furthermore, the data gathered will be used for the sole purpose of completing a master's dissertation and will not be published after several years. Lastly, a part of the screening questions was to ensure that only respondent who was 18 or over can partake in the survey.

3.4.4 *Nature of data*

To answer the research questions and achieve the objective of this study, the researcher collected quantitative data – descriptive (or nominal) such as firm size, rank (associate, senior associate, manager, senior manager or partner), years of experience, or service lines (audit, tax, advisory), age, gender and marital status as demographic variables; and ranked (or ordinal scale) such as the use of Likert scale in measuring burnout, commuting stress, job satisfaction, productivity and support for AWAs. In addition, a written response was gathered in order to gain insights on how to improve their work-life balance.

3.4.5 *Measures*

Aside from demographic variables, participants were provided assessment of burnout, commuting pressures, job satisfaction, productivity, and support for AWAs adoption using standardized instruments. Due to current pandemic state where participants were forced to work from home, respondents were instructed to answer the survey in the context of their normal/regular work setting in the past 3 months unless specifically told otherwise in which they have to answer based on their current state. Responses were rated on using Likert scales for each measure.

Dependent variables

Burnout. Consistent with Buchheit *et al.* (2016), an abbreviated 9-item drawn from Maslach Burnout Inventory was used to measure burnout which was widely used in previous accounting studies and provided reliable results. All items were measured on a 5-point Likert which ranged

from 1 (strongly agree) and 5 (strongly disagree). Some items were reversed coded. The Cronbach alpha reported by Buchheit *et al.* (2016) was 0.83 which was well above the established threshold of 0.70. In this study, the Cronbach's alpha was .721 which suggested acceptable reliability. High and low scores indicate high and low perceived level of burnout, respectively.

Commuting stress. The Subjective Impedance Scale (Novaco et al., 1990) is a widely used measure for commuting stress. However, most items apply mainly to drivers. Hence, commuting stress were assessed using the 10-item instrument developed by Amponsah-Tawiah *et al.* (2016), four items of which were adapted from the said scale developed by Novaco *et al.* (1990) which was designed to assess subjective commuting experience of individuals. All items were measured on a 5-point likert which ranged from 1 (strongly agree) and 5 (strongly disagree). Amponsah-Tawiah *et al.* (2016) reported scale's alpha reliability was .90. In this study, the Cronbach's alpha was .871 which suggested strong reliability. High and low scores indicate high and low perceived level of commuting stress, respectively.

Job satisfaction. Amponsah-Tawiah *et al.* (2016) used the 5-item version of the Brayfield-Rothe Satisfaction Index (Brayfield & Rothe, 1951) to test mediation effect of job burnout on the relationship between commuting stress and job satisfaction. However, Amponsah-Tawiah *et al.* (2016) expressed the need for a more reliable instrument for job satisfaction which they suspected to party account for the non-significant relationship between commuting stress and job satisfaction. Hence, to measure job satisfaction, the Global Job Satisfaction (GJS) by Warr *et al.* (1979) was used. This 15-item instrument has been used in many industries which measures both intrinsic and extrinsic job satisfaction (Castelle, 2017). The composite alpha score ranged from .80 to .91, intrinsic job satisfaction from .84 to .88, and extrinsic scored .76 (Fields, 2002). All items were measured using a 7-likert scale which ranged from 1 (I'm extremely dissatisfied to 7 (I'm extremely satisfied). In this study, the Cronbach's alpha was .879 which suggested strong reliability. High and low scores indicate high and low perceived level of job satisfaction, respectively.

Productivity. To measure productivity, the perceived productivity instrument developed by Castelle (2017) was used. All items were measured using a 7-likert scale which ranged from 1 (Strongly Agree), 4 (Neither agree nor disagree) and 7 (Strongly agree). In this study, the Cronbach's alpha was .879 which suggested acceptable reliability. The author reported Cronbach's Alpha was .908. In this study, the Cronbach's alpha was .855 which suggested strong reliability. High and low scores indicate high and low perceived level of productivity, respectively.

In addition, due to current pandemic, firms adopted telecommuting (e.g., work from home) policies for their employees. As one form of Alternative Work Arrangements, it was now possible to measure perceived telecommuting productivity or employees' ability to still remain effective at work (i.e., perform high quality work while meeting deadlines). Telework, telecommuting and virtual working are words used interchangeably to refer to working conditions where employees work from a remote location such as home (Aboelmaged and El Subbaugh, 2012). To measure the perceived telecommuting productivity, the researcher adopted the same 3-item measure adapted by the authors from Belanger (1999) and Teo and Lim (1998). All items were measured on a 5-point likert which ranged from 1 (strongly agree) and 5 (strongly disagree). The Cronbach alpha reported by Aboelmaged and El Subbaugh (2012) was 0.84. In this study, the Cronbach's alpha was .603 which suggested acceptable reliability for scales with less than 10 items because it is difficult to get a high alpha (should be >.50) (Pallant, 2010). High and low scores indicate high and low perceived level of perceived level of productivity while telecommuting, respectively.

Support for AWAs. To measure the level of support for the adoption of AWAs, the scale developed by Buchheit *et al.* (2016) was used. The respondents were asked "To what extent do you believe that you could use the following alternative work arrangements and remain effective at your job". The traditional/common forms alternative work arrangements include flexible scheduling, part-time work, compressed workweek and telecommuting. The items were measured on a 5-point scale which ranged from 1 (not at all, 3 (neutral) and 5 (very much). In this study, the author's reported cronbach's alpha for the scale at 0.626 which was acceptable for scales with less than 10 items because it is difficult to get a high alpha (should be >.50) (Pallant, 2010). High and low scores indicate high and low perceived level of support for adoption of AWAs, respectively.

Demographic variables

Individual characteristics that were measured include age, gender, marital status, years of experience, rank/position, service lines and individual trait of mindfulness. Age was coded as 1 (18-24), 2 (25-34), 3 (25-34), 4 (35-44) and 5 (45 and above). Gender was coded as 0 (male) and 1 (female). Marital status was coded as 0 (single) and 1 (married). Level of experience was coded as 1 (less than one year), 2 (1-2 years), 3 (2-4 years), 4 (4-6 years) and 5 (more than 6 years). Rank was coded as 1 (Associate), 2 (Senior associate) and 3 (Manager). In addition, mode of transport, working hours per week and commuting time were measured as these can potentially moderate the effect of commuting to individuals. Working hours were measured as the average hours they work per week. Commuting time were measured as the average time in minutes it takes for them to commute to and from work. Other information such as average time

leaving home and office and reason for choosing mode of transport to support discussion about poor traffic system and management in Metro manila.

3.5 Approach to Data Analysis

Analysis Technique

As the researcher used quantitative approach, descriptive statistics and inferential statistics were used to answer research questions/hypothesis. The researcher encoded data in SPSS, an analytical software, to analyse the data collected. For testing the hypothesis, the researcher used correlation analysis for hypothesis 1, 2a-c & 3a-c, regression-based mediation analysis for hypotheses 4a-c and independent t-test and one-way anova for hypothesis 5.

The data were analysed using IBM SPSS Statistics 26. Descriptive statistics (frequency distributions, means and standard deviations) were used to develop the profile of the respondents and to summarize the variables. In addition, one-way anova (more than 2 groups) or t-test (for 2 groups) were performed to determine difference between groups. Cronbach's alpha coefficients were also computed to assess the reliability of scales used in this study. To better understand the effects of commuting stress and job burnout on job outcomes (i.e., job satisfaction and productivity) and Support for adoption of AWAs), regression-based mediation analysis was performed. For understanding the effect of demographic variables, different statistical tests like t-test and analysis of variance (ANOVA) were used.

4 Presentation and Discussion of the Findings

4.1 Overview

The results of various statistical analysis performed using IBM SPSS were presented in this chapter. Descriptive statistics were performed to understand the characteristics of the population. Correlation analysis were performed subsequently to test hypotheses examining the association of each variables. Finally, regression-based mediation analyses were performed to test for mediating effect of burnout on relationship between outcome variables (job satisfaction, productivity, and support for adoption of AWAs).

4.2 Findings

4.2.1 *Response*

The survey was conducted from 16 April to 5 May (20 days). A total of 473 responses were received and 64 were screened out (based on screening questions specified in section 3.3) deleted in the analysis, leaving 409 useful responses.

4.2.2 *Preliminary analysis*

Excel file summarizing the result from Microsoft forms and entered in IBM SPSS. Screened out items were deleted prior data entry. Some items of questionnaires were also reversed coded prior computing for total score for each questionnaire. Nominal variables were then coded as specified in section 3.4.5

4.2.3 *Descriptive statistics*

Demographic profile and working characteristics of the sample is shown in **Table 1**. The sample was slightly more female (59.7%) than male (40.3%). More than half of the sample belongs to the age bracket of 18-24 (52.8%) while others belong to 25-34 (46.9%) and 35-44 (.2%). Majority of the sample were single (98.8%), employed in big 4 firms (87.8%) and working in audit and assurance (77.5%). Majority of the sample holds associate (40.8%) and senior associate (45.2%). Nearly 40% of the sample had 2-4 years of experience.

Table 1: Demographic Profile of respondents (N = 409)

Category	Value	Frequency	Percentage
Gender	Male	165	40.3%
	Female	244	59.7%
Age	18-24	216	52.8%
	25-34	192	46.9%
	35-44	1	.2%
Marital Status	Single	404	98.8%
	Married	5	1.2%
Firm size	Big 4	359	87.8%
	Non-big 4	50	12.2%
Years of experience	Less than 1 year	43	10.5%
	1-2 years	123	30.1%
	2-4 years	162	39.6%
	4-6 years	59	14.4%
	More than 6 years	22	5.4%
Rank	Associate	167	40.8%
	Senior Associate	185	45.2%
	Manager	50	12.2%
	Senior Manager [(1)]	7	1.7%
Service Line	Audit and Assurance	317	77.5%
	Advisory	41	10%
	Tax	49	12%
	Others	2	.5%

**Note:* [(1)] One respondent identified herself as director and this is included in senior manager for analysis. This is combined with 'Manager' for the test in between groups.

Table 2 summarizes the mode of commuting and average commuting time of the sample. As shown in the table below, about 73.8% of the respondents reported that they rely on public transport to commute to work, followed by those who walk to their offices or active transport (19.8%) and those who are driving their own car (6.4%). 91 out of 409 (22.2%) reported average commute time to work between 21-30 minutes while 75 out of 409 (18.3%) reported average commute time of over 75 minutes.

Table 2: Mode of transport and commuting time (N = 409)

Category	Value	Frequency	Percentage
Mode	Active [(1)]	81	19.8%
	Public [(2)]	302	73.8%
	Private [(3)]	26	6.4%
Average commuting time	10 minutes or less	17	4.2%
	11-20 minutes	61	14.9%
	21-30 minutes	91	22.2%
	31-40 minutes	58	14.2%
	41-50 minutes	29	7.1%
	51-60 minutes	46	11.2%
	61-75 minutes	32	7.8%
	Over 75 minutes	75	18.3%

**Note:* [(1)] Active = walking/cycling; [(2)] Public = Jeepneys, Van/UV express, Buses, MRT/LRT, Taxi, Carpooling, Angkas; [(3)] Private = Driving own car

Descriptive statistics for each variable were also summarized below to assess normality of distribution (see **table 3**).

Table 3: Descriptive statistics for each scale (N = 409)

	CS	JB	JS	P	SFAA
M	36.49	29.55	70.43	87.46	14.94
SD	7.88	3.00	11.89	11.64	3.04
Skewness	-.748	-.388	-.561	-.234	-.438
Kurtosis	.479	.292	.486	.215	.166

CS = Commuting stress; JB = Job burnout; JS = Job satisfaction;
P = Productivity; SFAA = Support for adoption of AWAs

Data is considered to be normally distributed when the skewness value is less than +3 or - 3.0 and kurtosis value is less than +10 or – 10. As can be seen, skewness for all variables exceeded -.30 while the kurtosis values were normal. However, sample size was large enough to generate stable means and standard deviation regardless of the level of skewness (Piovesana and Senior, 2018). Hence, all scales were considered to have acceptable statistics.

4.2.4 *Hypothesis testing*

When determining the appropriate analysis for testing hypotheses, it was important to use techniques that are consistent with other similar studies. Correlation analysis using the Pearson product-moment correlation coefficient as a statistical measure was therefore utilized in testing the hypotheses 1, 2a-c, and 3a-c which examines relationships between variables. Results of zero-order correlations (of variables of interest for the purpose of this study) using Pearson's correlation were presented in **table 4** below. +/- sign indicates the direction of the relationship while values of +(-).1 represent small effect, +(1).3 is medium effect and +(1).5 is a large effect (Field, 2009).

Table 4: Mean, Standard Deviation and Zero-order correlations (N = 409)

		M	SD	1	2	3	4	5
1	CS	3.65	.78	-				
2	JB	3.28	.33	.247**	-			
3	JS	4.70	.79	-.152**	-.405**	-		
4	P	4.86	.67	-.018	-.358**	.670**	-	
5	SFAA	3.74	.76	.048	.058	-.003	0.032	-

Notes: *p <.05, **p <.001.
CS = Commuting stress; JB = Job burnout; JS = Job satisfaction;
P = Productivity; SFAA = Support for adoption of AWAs

Hypothesis 1

Hypothesis 1 ($H1_0$): There is not a significant relationship between commuting stress and job burnout.

Alternative Hypothesis 1 ($H1_A$): There is a significant relationship between commuting stress and job burnout.

Pearson product-moment correlation was conducted to examine the relationship between commuting stress (CS) and job burnout (JB). The Pearson product-moment correlation coefficient between CS and JB was r =.247, p <.001 which suggests weak positive relationship between these two variables thereby supporting the alternative $H1_{A.}$

Hypothesis 2a

Hypothesis 2a ($H2a_0$): There is not a significant relationship between job burnout and job satisfaction.

Alternative Hypothesis 2a ($H2a_A$): There is a significant relationship between job burnout and job satisfaction.

Pearson product-moment correlation was conducted to examine the relationship between job burnout (JB) and job satisfaction (JS). The Pearson product-moment correlation coefficient between JB and JS was r =-.405, p <.001 which suggests moderate negative relationship between these two variables thereby supporting the alternative $H2a_{A.}$

Hypothesis 2b

Hypothesis 2b ($H2b_0$): There is not a significant relationship between job burnout and productivity.

Alternative Hypothesis 2b ($H2b_A$): There is a significant relationship between job burnout and productivity.

Pearson product-moment correlation was conducted to examine the relationship between job burnout (JB) and productivity (P). The Pearson product-moment correlation coefficient between JB and P was r =-.358, p <.001 which suggests moderate negative relationship between these two variables thereby supporting the alternative $H2b_{A.}$

Hypothesis 2c

Hypothesis 2c ($H2c_0$): There is not a significant relationship between job burnout and support for adoption of AWAs.

Alternative Hypothesis 2c ($H2c_A$): There is a significant relationship between job burnout and support for adoption of AWAs.

Pearson product-moment correlation was conducted to examine the relationship between job burnout (JB) and support for adoption of AWAs (AWA). The Pearson product-moment correlation coefficient between JB and AWA was r =.058, p >.05 which suggests weak positive relationship between these two variables thereby not supporting the alternative $H2c_A$.

Hypothesis 3a

Hypothesis 3a ($H3a_0$): There is not a significant relationship between commuting stress and job satisfaction.

Alternative Hypothesis 3a ($H3a_A$): There is a significant relationship between commuting stress and job satisfaction.

Pearson product-moment correlation was conducted to examine the relationship between commuting stress (CS) and job satisfaction (JS). The Pearson product-moment correlation coefficient between CS and JS was r =-.152, p <.001 which suggests weak negative relationship these two variables thereby supporting the alternative $H3a_A$.

Hypothesis 3b

Hypothesis 3b ($H3b_0$): There is not a significant negative relationship between commuting stress and productivity.

Alternative Hypothesis 3b ($H3b_A$): There is a significant negative relationship between commuting stress and productivity.

Pearson product-moment correlation was conducted to examine the relationship between commuting stress (CS) and productivity (P). The Pearson product-moment correlation coefficient between CS and JB was r =-.018, p >.05 which suggests weak negative relationship these two variables thereby not supporting the alternative $H3b_A$.

Hypothesis 3c

Hypothesis 3c ($H3c_0$): There is not a significant relationship between commuting stress and support for adoption of AWAs.

Alternative Hypothesis 3c ($H3c_A$): There is a significant relationship between commuting stress and support for adoption of AWAs.

Pearson product-moment correlation was conducted to examine the relationship between commuting stress (CS) and support for adoption of AWAs (AWA). The Pearson product-moment correlation coefficient between JB and AWA was r =.048, p >.05 which suggests weak positive relationship between these two variables thereby not supporting the alternative $H3c_A$.

Hypothesis 4a-c: Mediation analysis

Mediation is a hypothesized causal chain in which one variable ('X' or predictor variable) affects a second variable ('M' or mediating variable) that, in turn, affects a third variable ('Y' or outcome variable). In other words, it "mediates" the relationship between X and Y.

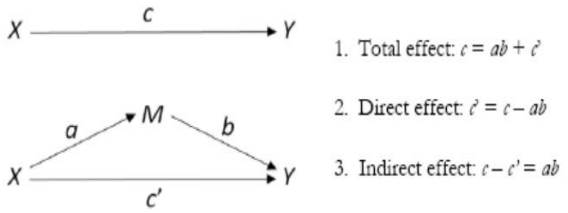

Figure 4: Mediation model by Baron and Kenny (1986)

In **figure 4** above, path c represents the total effect of X on Y. paths a and b are called direct effects while path c' is called the indirect effect which represents the portion of the relationship between X and Y that is mediated by M.

The variables to be tested for mediation analyses were presented in **figure 5** below.

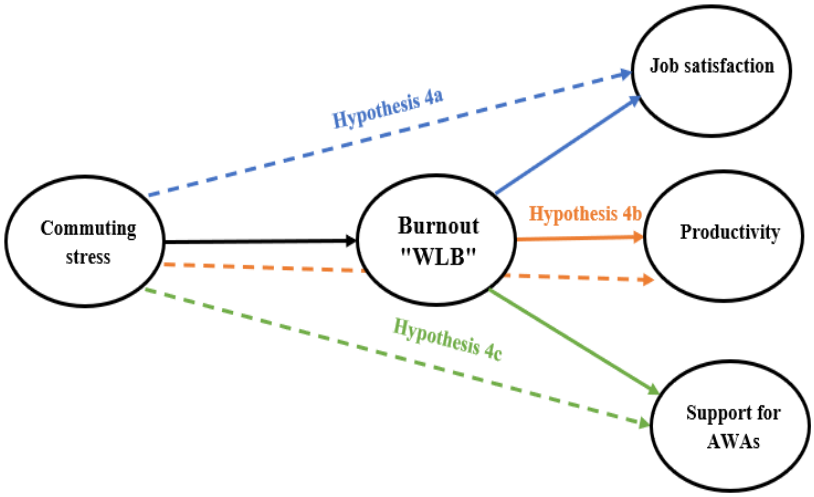

Figure 5: Variables tested for mediation analyses

In order to test for hypotheses 4a-c, mediation analyses were performed using Baron and Kenny (1986) method. The authors proposed a four steps approach (see **table 5**) wherein several regression analyses where performed and significance of the coefficients were examined in each step.

Table 5: Four steps approach by Baron and Kenny (1986)

Steps	Path	Analysis	Result
1	Path c	Conduct simple regression analysis with X predicting Y	If X and Y are significantly correlated and X significantly predicts Y, proceed to step 2. If not, do not proceed to next step.
2	Path a	Conduct a simple regression analysis with X predicting M	If X and M are significantly correlated and X significantly predicts M, proceed to step 3. If not, do not proceed to next step.
3	Path b	Conduct a multiple regression analysis with M predicting Y, while controlling for X	If M and Y are significantly correlated and M significantly predicts Y after controlling for X, proceed to step 4. If not, do not proceed to next step.
4	Path c’		If X is no longer significant when controlling for M, this results to <u>full mediation</u>. If Both X and Y are significant, this results to <u>partial mediation</u>.

<u>Assumptions testing</u>

Prior running regression analyses to test for hypotheses 4a-c, there were several assumptions to be met such that the model generated for a sample can be applied accurately to the target population (i.e., coefficients and parameters of the regression equation are unbiased or on average the regression model from the sample is the same as the population model (Field, 2009).

1. Multicollinearity

This exists when there is a strong correlation between two or more independent variables (Field, 2009). One way to test for this to run correlation matrix of all independent variables and check correlation of more than .80 or .90. Alternatively, collinearity diagnostics can be run and check for Variance Inflation factor (VIF) (value of 10 as suggested by Myers (1990)) and Tolerance Statistics (which is the reciprocal of VIF (1/VIF) so values below 0.1 is of serious concern. No correlation above .80 between independent variables as can be seen in **Table 4**. Collinearity statistics were also run (see **table 6**). VIF is not more than 10 and tolerance is above 0.1, which means that there was no multicollinearity problem.

Table 6: Collinearity Diagnostic

Variable	VIF	Tolerance
Commuting stress	.939	1.065
Job Burnout	.939	1.065

2. Normality of distribution

This assumption means that residuals in the model are random, normally distributed variables with a mean of 0. To check visually if the distribution is normal, probability-probability plot (P-P plot) were created for the dependent variables (Field, 2009). As no extreme deviation from the straight diagonal line (**Figure 6**, **7** & **8**), no major deviations from normality was assumed (Pallant, 2010).

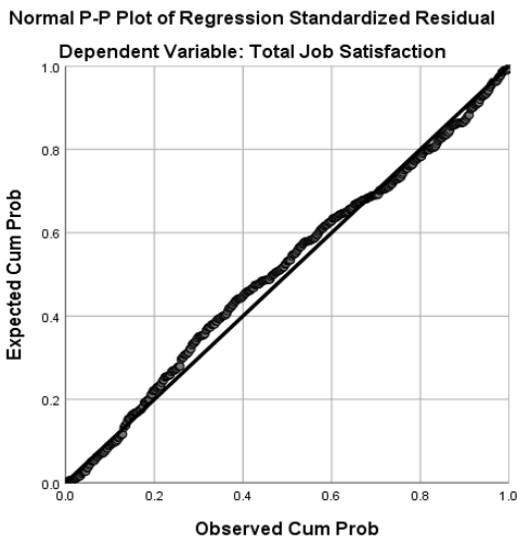

Figure 6: Normal P-Plot of regression standardized residual for Job satisfaction

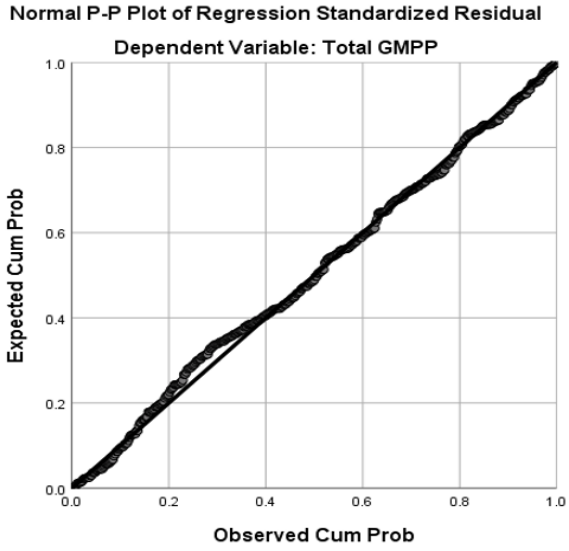

Figure 7: Normal P-Plot of regression standardized residual for productivity

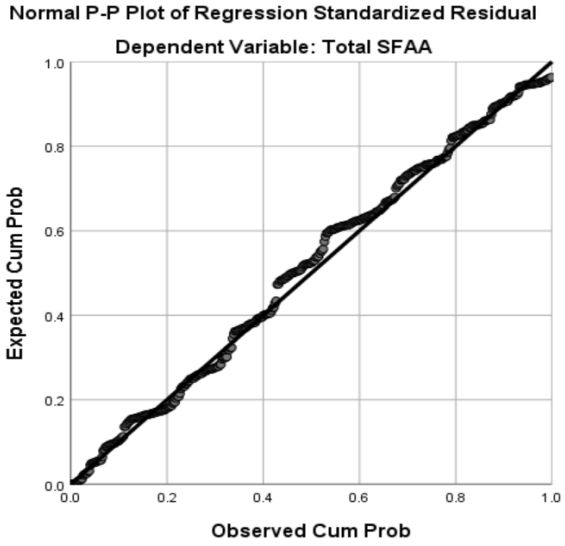

Figure 8: Normal P-Plot of regression standardized residual for Support for adoption of AWA

3. <u>Outliers and unusual points</u>

In order to determine any outliers that may distort the statistics, case wise diagnostics were run (**Figure 9**, **10** & **11**). The standard residuals for these items are below -3, hence these were outliers. However, these were ignored due to having large sample size.

Casewise Diagnostics[a]

Case Number	Std. Residual	Total Job Satisfaction	Predicted Value	Residual
180	-3.008	39	71.73	-32.730
369	-4.072	23	67.31	-44.311

a. Dependent Variable: Total Job Satisfaction

Figure 9: Casewise diagnostic for job satisfaction scale

Casewise Diagnostics[a]

Case Number	Std. Residual	Total GMPP	Predicted Value	Residual
369	-3.084	53	86.51	-33.507

a. Dependent Variable: Total GMPP

Figure 10: Casewise diagnostic for productivity scale

Casewise Diagnostics[a]

Case Number	Std. Residual	Total SFAA	Predicted Value	Residual
81	-3.685	4	15.22	-11.217
391	-3.591	4	14.93	-10.932

a. Dependent Variable: Total SFAA

Figure 11: Casewise diagnostic for SFAA scale

4. Homoscedasticity and Linearity

This assumption was checked through the residual scatterplot. As the scatterplot forms roughly a rectangular shape and most were concentrated around the center, it was assumed that the data were homoscedastic.

5. Independence of observation

This assumption means that for any two observations, the residual terms should be uncorrelated (Field, 2009). This was tested using the Durbin-Watson Test. The test statistic goes from 0-4 with a value of 2 meaning that the residuals are uncorrelated. The Durbin–Watson values (see **table 7**) were not that far from 2 which suggest that the residues were independent, and respondents were not similar; therefore, the estimated standard errors were reliable.

Table 7: Durbin-Watson test

Model	Durbin-Watson
CS & JB → JS	1.929
CS & JB → P	1.813
CS & JB → SFAA	1.945

CS = Commuting stress; JB = Job burnout; JS = Job satisfaction;
P = Productivity; SFAA = Support for adoption of AWAs

Hypothesis 4a - Testing for mediation effect of job burnout on relationship between commuting stress and job satisfaction

Following the steps above, job burnout (JB) was tested for possible mediating effect on the relationship between commuting stress (CS) and job satisfaction (JS). In **step 1,** simple regression was run to predict CS (Y; outcome variable) from JS (X; predictor variable). **Figure 12** shows model summary and regression coefficients. The relationship between CS and JS was significant (b = -.229, SE = .074, t (407) = -3.092, p <.05). A significant regression equation was found (F (1,407) = 9.563, p <.05, with an R^2 of .023 which is quite small.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.152[a]	.023	.021	11.769	.023	9.563	1	407	.002	2.016

a. Predictors: (Constant), Total Commuting Stress

b. Dependent Variable: Total Job Satisfaction

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1324.529	1	1324.529	9.563	.002[b]
	Residual	56371.593	407	138.505		
	Total	57696.122	408			

a. Dependent Variable: Total Job Satisfaction

b. Predictors: (Constant), Total Commuting Stress

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	78.776	2.761		28.527	.000					
	Total Commuting Stress	-.229	.074	-.152	-3.092	.002	-.152	-.152	-.152	1.000	1.000

a. Dependent Variable: Total Job Satisfaction

Figure 12: Model summary and regression coefficients (Step 1)

Proceeding to **step 2**, Next, simple regression was made between JB and JS. **Figure 13** shows model summary and regression coefficients. The relationship between JB and JS was significant (b = -.094, SE = .018, t (407) = 5.152, p <.001). A significant regression equation was found (F (1,407) = 26.540, p <.001, with an R^2 of .061.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.247[a]	.061	.059	2.915	.061	26.540	1	407	.000	1.816

a. Predictors: (Constant), Total Commuting Stress

b. Dependent Variable: Total Job Burnout

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	225.479	1	225.479	26.540	.000[b]
	Residual	3457.841	407	8.496		
	Total	3683.320	408			

a. Dependent Variable: Total Job Burnout

b. Predictors: (Constant), Total Commuting Stress

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	26.103	.684		38.167	.000					
	Total Commuting Stress	.094	.018	.247	5.152	.000	.247	.247	.247	1.000	1.000

a. Dependent Variable: Total Job Burnout

Figure 13: Model summary and regression coefficients (Step 2)

Proceeding to **step 3**, multiple regression was performed to test for mediation. JB significantly predicted JS while controlling for CS and controlling for firm size (as the only variable meeting the correlation assumption of regression), b = -1.670, SE = .183, t (405) = -9.120, p <.001). A significant regression equation was found (F (2,405) = 83.183, p <.001, with an R^2 of .205 and job burnout was responsible for 16.32% of the variance. Finally, **step 4** revealed that, controlling for the M (JB), CS no longer significantly predict JS, b = 0.089, SE = 0.069, t (406) = -1.291, p = .197. **Figure 14** shows model summary and regression coefficients. Finally, a Sobel test was used to test if the indirect effect of X on Y through M was significantly different from 0. The Sobel test was significant (z = -4.53, p < .001) which confirms evidence of mediation (see **figure 15**).

Model Summary[c]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.204[a]	.041	.037	11.671	.041	8.776	2	406	.000	
2	.453[b]	.205	.199	10.644	.163	83.183	1	405	.000	1.942

a. Predictors: (Constant), Total Commuting Stress, Firm Size

b. Predictors: (Constant), Total Commuting Stress, Firm Size, Total Job Burnout

c. Dependent Variable: Total Job Satisfaction

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2390.865	2	1195.432	8.776	.000[b]
	Residual	55305.257	406	136.220		
	Total	57696.122	408			
2	Regression	11814.517	3	3938.172	34.763	.000[c]
	Residual	45881.606	405	113.288		
	Total	57696.122	408			

a. Dependent Variable: Total Job Satisfaction

b. Predictors: (Constant), Total Commuting Stress, Firm Size

c. Predictors: (Constant), Total Commuting Stress, Firm Size, Total Job Burnout

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	79.832	2.764		28.878	.000					
	Firm Size	-4.938	1.765	-.136	-2.798	.005	-.127	-.138	-.136	.996	1.004
	Total Commuting Stress	-.241	.073	-.160	-3.281	.001	-.152	-.161	-.159	.996	1.004
2	(Constant)	123.896	5.450		22.735	.000					
	Firm Size	-7.168	1.628	-.198	-4.403	.000	-.127	-.214	-.195	.974	1.027
	Total Commuting Stress	-.089	.069	-.059	-1.291	.197	-.152	-.064	-.057	.938	1.066
	Total Job Burnout	-1.670	.183	-.422	-9.120	.000	-.405	-.413	-.404	.918	1.090

a. Dependent Variable: Total Job Satisfaction

Figure 14: Model summary and regression coefficients (Step 3 and 4)

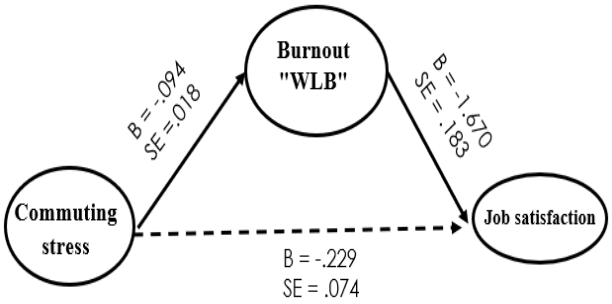

Figure 15: Mediation result between commuting stress, job burnout and job satisfaction

Hypothesis 4b - Testing for mediation effect of job burnout on relationship between commuting stress and productivity

Mediation was not conducted as it violated the assumption of mediation due to no significant relationship (r =-.018, p >.05). Therefore, not supporting the alternative $H4b_A$.

Hypothesis 4c - Testing for mediation effect of job burnout on relationship between commuting stress and support for adoption of AWAs

Mediation was not conducted as it violated the assumption of mediation due to no significant relationship (r =.048, p >.05). Therefore, not supporting the alternative $H4c_A$.

Hypothesis 5 – Test between groups

To determine scores differences for (1) commuting stress, (2) job burnout, (3) job satisfaction, (4) productivity, (5) productivity under telecommuting arrangement and (6) support for adoption of AWAs among professional accountants in terms of firm size, rank and service lines, independent t-test and one way anova and post-hoc test were performed.

Comparison by firm size

An independent sample t-tests was conducted to explore the differences of level of CS, JB, JS, P and SFAAs between big 4 (N = 359) and non-big 4 (N = 50) professional accountants. Levene's Test for equality of variances (homogeneity of variance) showed no violations, p = .738. Summary of results were presented in **table 8** below.

Table 8: Independent Samples Test

		M	SD	Levene's Test (p)	t	df	P	Cohen's D
CS	Big 4	36.67	8.088	.060	1.219	407	.204	.20
	Non -big 4	35.22	6.055					
JB	Big 4	29.73	2.908	.049*	2.918*	407	.005*	.47
	Non -big 4	28.26	3.386					
JS	Big 4	70.99	11.654	.132	2.574	407	.010	.37
	Non -big 4	66.40	12.900					
P	Big 4	87.82	11.741	.554	1.691	407	.092	.26
	Non -big 4	84.86	10.652					
SFAA	Big 4	15	3.059	.738	1.051	407	.294	.16
	Non -big 4	14.52	2.929					

*Levene's F test was violated hence equal variances not assumed line was interpreted.
CS = Commuting stress; JB = Job burnout; JS = Job satisfaction;
P = Productivity; SFAA = Support for adoption of AWAs

Commuting stress

There was no statistically significant effect which indicates that professional accountants in big 4 firms and professional accountants in non-big 4 firms do not differ in level of commuting stress, t (407) = 1.219, p > .05.

Job burnout

There was statistically significant effect which indicates higher perceived level of job burnout among professional accountants in big 4 firms than those in non-big 4 firms, t (407) = 2.918, p < .05.

Job satisfaction

There was statistically significant effect which indicates higher job satisfaction among professional accountants in big 4 firms than those in non-big 4 firms, t (407) = 2.574, $p < .05$.

Productivity

There was no statistically significant effect which indicates that professional accountants in big 4 firms and professional accountants in non-big 4 firms do not differ in perceived level of productivity, t (407) = 1.691, $p > .05$.

Support for adoption of AWAs

There was no statistically significant effect which indicates that professional accountants in big 4 firms and professional accountants in non-big 4 firms were equally supportive for the adoption of AWAs, t (407) = 1.051, $p > .05$.

Comparison by rank and service lines

A One-way between group analysis of variance (ANOVA) was used to explore the differences of level of CS, JB, JS, P and SFAAs across ranks and service lines. See **Table 9** and **10** for the means and standard deviations by rank and service lines, respectively. The test for normality, examining Kolmogorov-Smirnov and Shapiro-Wilks test, indicated the data were not statistically normal (see **table 11**). However, sample size was large enough to generate stable means and standard deviation regardless of the level of skewness (Piovesana and Senior, 2018) and anova is robust test which can handle violations of normality. Levene's F tests were met except for CS across service lines (Welch's F test was used for this one case (Tomarken and Serlin, 1986)). Thus, homogeneity of variances was assumed (see **table 12**). An alpha level of .05 was used for all subsequent analyses.

Table 9: Mean and Standard Deviations by Rank

		CS	JB	JS	P	SFAA
Associates (N = 167)	M	36.80	29.78	70.85	87.14	15.19
	SD	8.44	3.08	12.05	11.48	3.00
Senior Associates (N = 185)	M	36.89	29.64	69.40	86.84	14.74
	SD	7.21	2.86	11.55	11.06	3.00
Manager (N = 57)	M	34.32	28.56	72.53	90.42	14.89
	SD	8.01	3.09	12.35	13.59	3.31

CS = Commuting stress; JB = Job burnout; JS = Job satisfaction;
P = Productivity; SFAA = Support for adoption of AWAs

Table 10: Mean and Standard Deviations by Service lines

		CS	JB	JS	P	SFAA
Audit (N = 317)	M	36.21	29.75	69.95	86.92	14.97
	SD	8.23	2.99	11.59	11.73	3.04
Advisory (N = 43)	M	36.77	29.00	70.63	88.33	14.30
	SD	7.04	2.88	13.13	10.80	3.28
Tax (N = 49)	M	38.08	28.69	73.35	90.18	15.31
	SD	5.93	3.04	12.54	11.56	2.86

CS = Commuting stress; JB = Job burnout; JS = Job satisfaction;
P = Productivity; SFAA = Support for adoption of AWAs

Table 11: Test of normality

	Kolmogorov-Smirnov			Shapiro-Wilk		
	Statistics	df	Sig	Statistics	df	Sig
CS	.099	409	.000	.961	409	.000
JB	.115	409	.000	.978	409	.000
JS	.075	409	.000	.980	409	.000
P	.047	409	.030	.993	409	.075
SFAA	.110	409	.000	.971	409	.000

Table 12: Levene's F Test

	By Rank		By Service Lines	
	F (2,406)	P	F (2,406)	P
CS	1.429	.241	3.78	.024
JB	.766	.465	.128	.880
JS	.461	.631	1.14	.320
P	1.321	.268	.75	.471
SFAA	.130	.878	.23	.794

*Levene's F Test was violated. Hence, welch test was used.

Commuting Stress

There was no statistically significant difference in perceived level of commuting stress across ranks [$F(2, 406) = 2.55$, $p = .079$] and service lines [($F(2, 406) = 1.88$, $p = .160$], suggesting that professionals regardless of ranks and service lines experience the same level of commuting stress.

Job Burnout

There was a statistically significant difference in perceived level of job burnout across ranks [$F(2, 406) = 3.72$, $p = .025$] and service lines [$F(2, 406) = 3.48$, $p = .032$]. Post-hoc comparisons using Tukey HSD test indicated that the mean job burnout score for associates ($M = 29.78$, $SD = 3.08$) was significantly higher than for the managers ($M = 28.56$, $SD = 3.09$). Senior associates ($M = 29.64$, $SD = 2.86$) did not differ significantly from either associates or managers. Another post-hoc comparisons indicated that the mean job burnout score for those in audit and assurance ($M = 29.75$, $SD = 2.99$) was significantly higher than for those in Tax ($M = 28.69$, $SD = 3.04$). CPAs in advisory ($M = 29.00$, $SD = 2.88$) did not differ significantly from either CPAs in audit or CPAs in tax.

Job Satisfaction

There was no statistically significant difference in perceived level of job satisfaction across ranks [F (2, 406) = 1.69, p = .186] and service lines [F (2, 406) = 1.75, p = .176]

Productivity

There was no statistically significant difference in perceived level of productivity across ranks [F (2, 406) = 2.18, p = .114] and services lines [F (2, 406) = 1.80, p = .166].

Support for adoption of AWAs

There was no statistically significant difference in level of support for adoption of AWAs across ranks [F (2, 406) = .947, p = .389] and service lines [F (2, 406) = 1.32, p = .268]

4.2.5 *How to improve work-life balance*

One of the objectives of this study is to provide recommendations on how to improve work-life balance among professional accountants. Summary of written responses are presented below.

Since public accounting is considered and already accepted by many as a highly stress environment, people can only do little to change the nature of the work. However, firms can do many things in order to improve work-life balance and prevent employees from getting burnout resulting to unproductive exhaustion and retain top performers in the firms.

Similar to Buchheit *et al.* (2016) which reported increasing work-life balance as the top recommendation for public accounting firms to increase retention, written comments were solicited in this regard in order to gain insights from professional accountants themselves on ways to improve work-life balance and increase job satisfaction while still remaining effective at work. Respondents responses were analysed. Recommendations are grouped into categories as summarized below:

1. Adoption of AWAs

Majority of the respondents agreed that adoption of AWAs will improve their work-life balance although varied in terms of frequency or implementation. Some respondents who commutes over 75 minutes via taxi on a regular basis (which is quite expensive) proposed regular work from home arrangement to avoid traffic and unnecessary stress resulting from it. Whereas others suggested to study the viability of having a 4-day compressed workweek and flexible hours tailored to each individual's preference for reasons such as to avoid traffic, to have enough time to recharge for the following week and to work during more efficient/productive hours and to

make up for the lost time due to traffic and reconnect with their loved ones as illustrated by the following quotes:

> "For auditors, compressed work week is actually beneficial as there will be added day-off for us. I think I will also be efficient if I'm working at home since I'm not stressed due to traffic and I can have move sleep time". *(Male, Big 4 Employee, Audit – Senior Associate)*

> "Allow work from home at least once a week to enable employees to recharge and be ready for the following week". *(Female, Big 4 Employee, Audit – Senior Associate)*

> *"Through flexible working hours or work lifestyle, I believe employees can be more productive. Also, output basis is a thing now and is kind of better. As long as the employee delivers the work at a set timeline or no important work schedule (e.g. team meetings, calls, trainings, etc) is compromised, then that should not be a problem whether or not he/she works at a standard time or not". (Male, Big 4 Employee, Advisory – Senior Associate)*

One of the respondents said that she is contented with her work environment as her partner-in-charge is an advocate of work-life balance as she quoted:

> "My department, especially my Partner-in-charge, is an advocate of work-life balance — we are allowed to work at flexible hours and do occasional telecommuting… we are not forced to work beyond office hours and weekends. I am quite contented on my work environment and how my work circumstances contribute to my job satisfaction". *(Female, Big 4 Employee, Advisory – Senior Associate)*

Although some respondents confirmed current implementation of flexi-time in their firm, extending time at work is oftentimes inevitable due to overlapping roles which suggests insufficiency of staff:

> "Flexi time is currently being adopted but usually I still tend to extend to finish some tasks due to overlapping roles as a preparer/reviewer. *(Female, Big 4 Employee, Audit – Senior Associate)*

While others indicate that work from home arrangement is already being offered, many people are not aware and suggests proper dissemination to staff as quoted below:

> "In our firm, even before the ECQ there is a one-day WFH being offered. Although it is existing as an option to us staff, many people are not aware or not informed as to the filing of WFH. I think that the info dissemination is important." *(Female, Big 4 Employee, Audit – Associate)*

Some respondent suggested that adoption of flexible hours is best suitable for managers as quoted:

> "Since I'm already a manager, flexible working hours would be best suitable for me. Most of my staff submit their output in the afternoon so I'm not doing productive in the morning. Because of this late submission, most of the time I have to render overtime just to meet deadlines, for which I'm no longer paid (cause manager are not paid for OT works, we're only allowed to claim OT allowance). Not only will this give you more time to rest but also, you could do your personal plans on this arrangement. Thus, would solve the problem of burn out at work" *(Male, Non-Big 4 Employee, Tax – Manager)*

2. Proper work allocation

One thing that still evident in public accounting is the heavy workload. Although some of the respondents said that they do not have any issues with her organisation and its culture as a whole, the issue of heavy workload still existed in her firm and echoed the issue of difficulty of hiring new CPAs due to the alarming low national board exam passing rates. She suggested that hiring enough personnel will resolve this problem which is also voiced out by many respondents. She quoted:

> "One thing that may resolve this problem is to hire enough personnel. The entry level compensation is not as inviting as it was with the other private sectors but surely, meaningful experience can be expected. Also, compensation benefits (i.e. insurances, medical healthcare, busy season allowances, clothing allowance and other allowances) are enough and liveable but due to the low national board exam passing rate, our human resources department was facing a hard time hiring professionals…"

In addition, she also mentioned the improvements that her organisation is doing in order to speed things up at work by taking advantage of new information technology as she also quoted:

> "(…Also, our organization makes their way to a more future-proof firm as they turn to digital way of doing things such as innovating applications and tools that will speed up our work and will enable us to work remotely" *(Female, Big 4 Employee, Tax – Senior Associate)*

One suggested lack of client pre-acceptance procedures which is a requirement under ISA 220 *Pre-acceptance procedures* which the firm must assess whether they have the resources (i.e., time, money and staff with proper training and sufficient experience) to perform high-quality audit as she quoted:

> "The firm should manage the engagement to accept before the start of the audit to effectively delegate to the resources with proper training and experience in order to deliver a high quality of audit". *(Female, Big 4 Employee, Audit – Senior Associate)*

Other than hiring more personnel and improving internal processes (e.g., improved planning), other respondents suggested to allocate lesser engagements to staff, give better incentives for

those who work with heavy workload, set realistic deadline and monitor utilisation rate to make sure tasks are uniformly assigned.

3. Quality working hours

Many respondents suggested that the firm should have clearly defined work schedule, fixed hours, set cut off working times, reduce overtime/impose maximum over time hours per week (lights off after office hours), promote efficiency and prohibit/discourage staff to work during weekends as quoted:

> "I'd recommend increase staffing and strictly implementing efficiency through not allowing employees to work on weekends". *(Female, Big 4 Employee, Audit – Senior Associate)*

Although one of the respondents believed that it is really down to one's time management given the conflicting stand of her firm between discouraging overtime and pressing them to submit deliverables on due dates as illustrated:

> "Actually, the Firm discouraged its employees to overwork but always pressure them to submit everything on due dates which is somewhat conflicting. They don't really care about your wellness; they only care how to mold/train you as an auditor. It's up to you to manage things". *(Female, Big 4 Employee, Audit – Senior Associate)*

Some respondents demonstrate presence of quality working hours policy in their firm. However, although working perfectly as a policy (and it seemed that the firm doesn't monitor employee activities after curfew hours), this still doesn't stop them from continuing their work at home (which is obviously not paid) to meet deadlines which she points heavy workload as the primary culprit.

> "Our firm pushes for quality working hours (QWH) at work (i.e. 8pm and 10pm curfew during slack and busy seasons, respectively), which I appreciate. But although this is in place, it would be better if the firm reduces the workload of the employees. Even in the presence of QWH, we tend to extend our working hours at home due to the curfew at the office to be able to meet deadlines. This defeats the purpose of QWH and makes work-life balance harder to achieve" *(Female, Big 4 Employee, Audit – Senior Associate)*

4. Encourage effective communication and involvement of higher-ranking personnel

Some respondents voiced out the importance of open communication and reaching out to staff (where such openness may encourage employees to talk to their supervisors on the onset of burnout) as illustrated:

> "Managers and partners need to be more involved in the engagement. Likewise, communication within the team (especially senior to manager and partner) should be open and encouraged". *(Female, Big 4 Employee, Audit – Senior Associate)*

5. Improve the work environment to be more collaborative and less competitive

"Reduce competition and aim for a greater bond of teamwork…". *(Female, Big 4 Employee, Audit – Associate)*

6. Firm to provide stress-relieving/fun activities

Some respondents proposed increasing recreational activities within the firm that might develop better relations within the organization, at the same time enhance personal growth and development as inllustrated:

"The firm should cater activities that will help relieve the stress of its employees". *(Female, Big 4 Employee, Audit – Senior Associate)*

"…create a more exciting working environment like adding sports or any recreational activity and encourage employee to join such". (Male, Big 4 Employee, Audit – Senior Associate)

"…At least one-hour every two weeks of happy hour through simple gathering, life-stories session, or spiritual-life strengthening, etc. any session that lightens the mood or tensions experience during the week/s." *(Male, Big 4 Employee, Audit – Senior Associate)*

"…support the creation of official clubs (currently we only have a choir) that could help employees have other ways to do activities not work-related. (e.g. dance, mountaineering, teachers', etc.)" (Male, Big 4 Employee, Tax – Senior Associate)

7. Employee recognition and rewards

Some respondents suggested that recognition, rewards and treats will help boost employee's motivation and morale as illustrated:

"It's already the norm of all audit firms, which actually only seasonal. Not all year round is busy season. I guess rewards and treats during busy season helps boost employees' motivation" *(Female, Big 4 Employee, Audit – Manager)*

"…management to initiate closer professional relationship with its subordinates, showing support and a sense of appreciation for the works done. It's really frustrating when your immediate supervisor or manager not appreciating your efforts. All they see is your failures … instead of appreciating your little progress. Also, since there is currently a shortage in the staffing in our firm, I find the distribution of accounts (clients) very unfair and burdensome. There are times when 1 associate has to do 10 clients at once. Their demands are overflowing but the time provided is so short. This is usually the reason why my other former colleagues resign. They're exhausted and unappreciated" *(Male, Non-Big 4 Employee, Audit – Associate)*

"…Overall, employee motivation is still the key because regardless of difficulties encountered in work, he or she would find her or his way through success" *(Male, Big 4 Employee, Audit – Associate)*

8. Better compensation

Some respondents proposed paying better compensation (e.g., paying overtime pay) and covering for their transportation expenses especially during busy season when they are expected to go home late. Also, some suggest increasing compensation benchmarked on other companies offering the same nature of work to increase employee retention as illustrated:

"I think a better compensation will help with the work life balance. We slave ourselves for more than 50 hrs per week specially during busy season and yet out OT are not being paid. Also, if the company will pay for our transportation, especially when we go home late" *(Female, Big 4 Employee, Audit – Senior Associate)*

"…Also conduct benchmarking study to see if the current salary is at par with what is being currently given at the market to avoid employees leaving their post and joining other firms which basically has the same nature of work with the firm the employee currently employed" *(Male, Big 4 Employee, Audit – Senior Associate)*

"…There's too much work and responsibilities but the pay rate is just the same. Employees are usually overworked but underpaid. Big firms should consider reassessing the pay rating to lessen their employee turnover" *(Female, Big 4 Employee, Advisory – Supervisor)*

Others suggested compensation in the form of secondment opportunities.

9. Increase training

Some respondents highlight inadequacy of trainings in their firm. If competence and skills are sufficient to perform a task, it obviously will take a lot of time to complete such task which could've been faster if task is properly allocated to those with appropriate skills or if trainings are adequate as quoted:

"I think problem with big firms is that they have a lot of clients, but trainings are not enough to equip their staff on the requirements of the projects. It's always like you have to learn things in an instant. *(Female, Big 4 Employee, Advisory – Supervisor)*

Most of the suggestions above pertains to what their respective firms can do, some suggests that achieving work-life balance depends on the employee himself and it's just a matter of prioritisation as quoted:

"Work and life will hardly be balanced. I believe it's just a matter of prioritization…In my opinion, everything depends on the employee. There will be a specific time in a day where he will be productive, and not. So it's a must for him to integrate work and life putting himself in a position where he can still make ends meet. Attending a family dinner on a particular night, but still allotting ample time for

any missed output during that night. It all boils down to how well an individual can manage his time, while still enabling a right amount of time to rest. After all, busy season will only be at its peak for about 4-5 months. The rest of the year, overtime work will be reasonable enough to meet life demands." *(Male, Big 4 Employee, Audit – Senior Associate)*

"It depends on the service line you are into. Audit or assurance tends to be more working until the wee hours of the morning during busy season. In order not to be swallowed by this, a 5-10minute break for every 2 hours would be great…Lastly, it is always prioritization that will determine your work-life balance" *(Male, Big 4 Employee, Audit – Senior Associate)*

Majority of the respondents suggest implementation of AWAs due to several reasons including heavy traffic in Metro Manila where some indicates that commuting is the most stressful part of the day. This supports findings from quantitative data that suggests that commuting stress, as a non-role related stressor, significantly influences work-life balance. Many believe that adoption of AWAs will greatly enhance their productivity and job satisfaction while also giving them more time for their selves and loved ones.

4.3 Discussion

The purpose of this study was to provide current perception of work-life balance among professional accountants in public practice, determined by level of job burnout which can highlight issues on management of human resources that must be recognized and addressed to sustain the profession. Since public accounting is considered to have a high stress work environment, it is important for firms to identify and reduce, if not totally eliminate, work-related stress as well as consider external factors that may exacerbate employees working conditions. In this regard, this study also aimed to examine the influence of commuting stress on work-life balance (through burnout) and ultimately to important job outcomes. Eleven (11) hypothesis were tested using correlation analysis (H1, H2a-c, H3a-c), mediation analysis using Baron and Kenny (1986) method (H4a-c) and independent t-tests and one-way anova (H5).

A survey instrument was used to obtain perceptions across variables of interest in this study and to determine relationships among them. This section was arranged by the order of research questions in section **3.1.**

4.3.1 *Relationships among commuting stress, burnout, job outcomes and support for the adoption of AWAs (research question 1-3)*

As can be seen in **table 4**, It was found that commuting stress is positively related with job burnout ($r = .25$), which supports the hypothesis ($H1_A$) that there is significant relationship

between commuting stress and job burnout. This suggests that the more professional accountants are exposed to stressful commute, the more they are likely to report high level of job burnout, consistent with prior research in developed countries such as Canada (Barreck, 2015) which found correlation between objective commuting stressor (e.g., commuting distance and mode of transport) and job burnout and in less developed countries such as Ghana (Amponsah-Tawiah *et al.*, 2016) which found positive relationship between subjective commuting experience to job burnout. Possible reason is that daily exposure to hassle commute creates stress and when constantly exposed and not managed can lead to burnout (Mammoser, 2019). This can also be explained by impedance model by Novaco *et al.* (1979) which suggests that commuters may suffer when their commute is delayed (especially in a highly congested city like Metro Manila) which results to employees who commute to experience higher level of stress which they can pass on to their work (see Koslowsky *et al.*, 1995).

Furthermore, it was hypothesized that there is significant relationship between commuting stress and job satisfaction ($H3a_A$). It was found that commuting stress is negatively related to job satisfaction ($r = .15$), supporting $H3a_A$, which is inconsistent with findings of Amponsah-Tawiah *et al.* (2016). The finding of non-significant relationship is attributed by Amponsah-Tawiah *et al.* (2016) to the instrument used and expressed the need for future research to use a more reliable instrument to measure job satisfaction.

Between commuting stress and productivity ($r = -.02$) and commuting stress and support for adoption of AWAs ($r = .05$), no significant relationships were found. One possible reason could be the scale used to measure the productivity which measured individual, organisational, and managerial aspects of productivity and only the total scores were analysed where possible offsetting of negative and positive scores were initially suspected. As such, although not hypothesized, correlation between commuting stress and each factor was performed and did not create significant relationship. Other factors were suspected to moderate the relationship between commuting stress and productivity such as mode of transport, personality traits, commuting time and level of training which were no longer explored in this study and will leave for future research. Between commuting stress and support for AWAs, non-significant relationship can be due to, although employees see benefits of AWAs to ease commuting stress, either some employees are already accustomed to the office setting or their clients do not reciprocate the work from home arrangements as illustrated:

> "While telecommuting is more relaxed in terms of commuting to work, I find it better to still be reporting to work at the office because I am accustomed to it" *(Male, Big 4 Employee, Tax – Senior Associate)*

> "The firm's doing its best in improving work life balance through work from home arrangements, but these are just not reciprocated by clients" *(Female, Big 4 Employee, Audit – Senior Associate)*

In turn, job burnout was found to be negatively related to job satisfaction (*r = -.41*) (consistent with findings of previous researches (Fogarty *et al.,* 2000; Amponsah-Tawiah *et al.,* 2016) and Productivity (*r = .36*) but not with support for adoption of AWAs (r = .06) which is consistent with Buchheit *et al.* (2016) that found no correlation between job burnout and support for adoption or viability of AWAs. However, the finding of this study is consistent with prior research which found employees who have lengthier commutes reported lower job satisfaction (see Chatterjee *et al.,* 2020).

Commuting stress and job satisfaction mediated by Job Burnout

The result of series of regression analysis following Baron and Kenny (1986) method confirmed existence of full mediating effect of job burnout on the relationship between commuting stress and job satisfaction, which was subsequently validated by Sobel test. Initially, commuting stress was found to have direct significant impact on job satisfaction such that an increase in commuting stress will result to decrease in job satisfaction. However, when job burnout was added in the regression model, the predictive ability of commuting stress has dropped to being insignificant suggesting that commuting stress can only influence job satisfaction through the presence of burnout. This is consistent with Amponsah-Tawiah *et al.* (2016) which found indirect relationship between commuting stress and job satisfaction through job burnout. This finding confirms the key role being played by job burnout between work and non-work-related stressors and important job outcomes and thus highlights the importance of eliminating as much as possible stressors that could potentially lead to job burnout since this phenomenon is one way closer and proven to have significant negative influence on job satisfaction, turnover intention and performance (Amponsah-Tawiah *et al.,* 2016; Fogarty *et al.,* 2000; Novaco *et al.,* 1990).

Extending on the models developed by previous researchers (Amponsah-Tawiah *et al.,* 2016; Fogarty *et al.,* 2000), this study examined the mediating effect of burnout on the relationships between commuting stress and productivity and support for adoption of AWAs. No evidence of mediation effect was found in both cases. However, on the relationship between commuting and productivity, the researcher suspected that CS is or acts as a suppressor variable since result of multiple regression which is no longer reported in this study enhanced the predicted ability of job burnout (mediator variable), one of the characteristics of a suppressor variable (Ludlow and Klein, 2014). The researcher leaves this for future researchers to explore.

4.3.2 *Perceptions of work-life balance across firm size, ranks and service lines (Research question 4)*

One of the purposes of this study was to provide current perception of work-life balance among professional accountants in public accounting in Metro Manila which is of significant importance as prior research suggests that work-life balance is one of the most significant drivers of employee retention of millennials (PWC, 2013) making the profession less attractive for those who place greater emphasis on achieving it.

The result is consistent with prior research (Buchheit *et al.,* 2016) which suggest that big 4 professionals experience the highest level of burnout. Among the reasons cited by the respondents in the open-ended question are heavy workload, insufficient staff, and misallocation of assignments. In terms of service lines, the result indicates that associates (low rank) experience the highest level of burnout followed by senior associates (mid rank) and manager (high rank) which is consistent with the prior research (Buchheit *et al,* 2016) and the notion of learning curve theory which suggests that the more experienced and knowledgeable you are, the easier the tasks will be and hence they are less likely to get overwhelmed by job demands and get stressed out. Inconsistent with findings of Buchheit *et al.* (2016) that found no evidence that level of burnout differ across service lines (audit, tax and advisory), result of this study indicates that professional accountants in audit and assurance experience the highest level of burnout compared to those professional accountants in either tax or advisory which is probably influenced by the nature of audit work compared to other service lines.

4.3.3 *Differences of level of commuting stress, job satisfaction, productivity, and support for adoption of AWAs across firm size, ranks and service lines (Research question 4)*

With one exception, this study does not find differences in level of commuting stress, productivity, and support for the adoption of AWAs due to firm size, ranks and service lines. Big 4 professionals experience higher job satisfaction than non-big 4 professionals. Possible reasons can be the exponential learning curve (exposure to multiple aspects of different clients' businesses almost every day) and world class and valuable experiences from having the opportunity to work with multinational clients that can be later on be used as access to international opportunities.

However, no evidence was found supporting previous research that higher-ranking auditors have higher levels of job satisfaction than lower ranking auditors (Persellin *et al.*, 2019). The

inconsistency can be attributed to having samples consisting only of professionals from the pool of associates to senior managers and no partner-level respondents were included in the survey which could potentially altered the outcome. Furthermore, no evidence of difference in terms of level of job satisfaction across service lines was found. Possible reason could be each service lines have their own unique characteristics and professional accountants were given the opportunity to select in which service lines they want to work as early as the job application process or having the option to transfer to other service lines that they find fit for their skills, knowledge and interest.

Result of this study suggests that there is no significant difference in commuting stress in terms of firm size, rank and service lines which is not surprising due to the fact their offices are in Metro Manila which is highly congested wherein hassle commute can be expected. However, when broken down into mode of transport (based on the longest transport used), untabulated results suggest that those who are walking/cycling to work are less likely to feel stress when commuting to work which can be explained by positive emotions associated with active transport (Olsson et al, 2013) and that their commute is short and uninterrupted. On the other hand, those who are commuting either via public or private transport are more likely to experience stress on their commute since they're more susceptible to experience more delays and get stuck in traffic every day in which they don't have control (Barreck, 2015; Novaco *et al.*, 1990).

No evidence of difference was also found in terms of level of productivity due to firm size, rank, and service lines. This study only used self-reported measure of productivity which participants might provide invalid answers or might not answer truthfully (Demetriou *et al.*, 2015) thereby overestimating their productivity. Future researchers are encouraged to develop a measure specifically for accounting professionals that will capture the inherent characteristics of the profession and employ a multi-method assessment combining both objective and subjective measures as well as considering third party assessment (e.g., supervisor, peers), which can accurately measure productivity level.

Results indicate no difference in terms of level of support for the adoption of AWAs while they still believe that they will be effective in their jobs which is inconsistent with the findings of Buchheit *et al.*(2016) which suggests that although big 4 professionals experience highest level of burnout, they report lowest level levels of AWA viability. The findings support the notion that new generations of accountants place greater emphasis on work-life balance. Possible reason for this is the many benefits that they can get from adopting AWAs if it's not necessary to go to office and the work can be done at the comfort of their home.

4.3.4 *Other findings*

In measuring perception of work-life balance, the same instrument used in several accounting studies were used to allow for trends/comparison. The mean score of job burnout (see **table 4**) is higher compared to the mean score reported in Buchheit *et al.* (2016) 5 years ago (M = 2.38, SD = 0.71). This suggests that perceptions of work-life balance in public accounting are worse than that perceived by a sample of national accountants in the united states couple of years ago.

No gender-based differences in AWA which is inconsistent with prior research that suggests that male accounting professionals perceive less organizational support regarding AWAs are less likely to believe that they could remain effective employees while using AWAs.

Based on the result of the quantitative survey, adoption of AWAs received fairly above average support from professional accountants regardless of firm size, rank and service lines (M = 3.74, SD = .76).

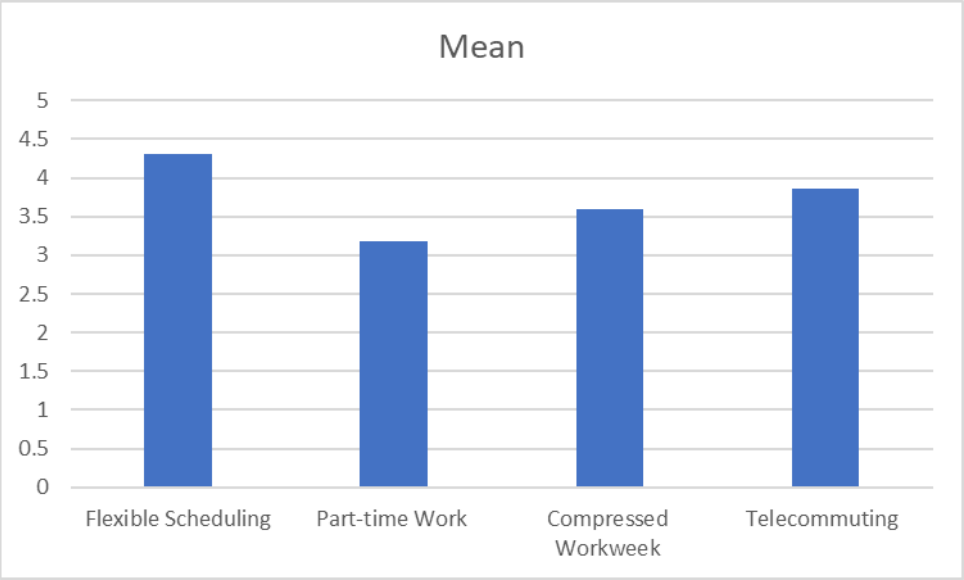

Figure 16: Survey result for Support for adoption of AWAs

Figure 16 shows that flexible scheduling (M = 4.30, SD = .91) received the highest support followed by telecommuting (M = 3.86, SD = 1.04) among the traditional AWAs.

Lastly, due to current pandemic state where employees are forced to work from home, this gave the researcher the opportunity to measure their level of productivity under telecommuting or work from home arrangement. On average, respondents reported moderate level of productivity (M = 3.42; SD = .68). This is supported by written responses from respondents as illustrated:

"Since the enhanced community quarantine, we were forced to work at the comfort of our homes. Despite the load of work due to the busy season, we are still performing at our best. In this regard, I think that the firm where I currently work should lift so many conditions before a work from home request can be granted. After all, it is very feasible" *(Male, Big 4 Employee, Audit –Associate)*

5 Concluding Thoughts on the Contribution of this Research, its Limitations and Suggestions for Further Research

5.1 Implications of Findings for the Research Questions

Overall, the result of this study highlights the importance of having a quality work-life balance (through reducing if not totally eliminating stressors that could lead to burnout). In this study, job burnout has shown to be negatively associated with job satisfaction and productivity which are both critical job outcomes and are interrelated. Ensuring work-life balance and job satisfaction is important as they provide benefits for both individual and organisation. "A healthy worker is a happy worker. A happy worker is more productive" (Vitaly Health Insurance, 2016, p. 35), and that a happy worker is more likely to succeed in his career (Boehm and Lyubomirsky, 2008). In addition, a worker who is happy with his job will have extraordinary performance leading to his employing company's overall performance or success (Bakotić, 2016). This emphasize the importance of ensuring that employees remain happy with their job particularly in a high stress work environment where longer working time is demanded. Since when employees are happy, they will be more committed with their job and so will be willing to spend private time to their work activities and will face any difficulties that may come across the realisation of their jobs (Bakotić, 2016).

Given the benefits of work-life balance, this study identified external factors that can influence it. Since commuting is a significant part of one's daily work life and has been found to be a significant source of stress (Novaco *et al.*, 1990), this study examined how it can influence work-life balance (using burnout as key measure) and job outcomes. The findings revealed that commuting stress has indirect effect on job satisfaction with mediating effect of job burnout. In other words, commuting stress can only affect job satisfaction through experience of job burnout. Commuting may be stressful especially in Metro Manila, but it can be incentivized with good co-workers and supervisors relations, good working conditions, the nature of the work itself and good pay and promotion opportunities as the five facet of job satisfaction (Smith *et al.*, 1969). However, result of the survey (see section 4.2.5) suggests that many of these factors are lacking. Moreover, it has shown in prior research that commuting stress is associated with job burnout, lower job satisfaction, lower productivity and performance and turnover intention (Ma and Ye, 2019; Amponsah-Tawiah *et al.*, 2016; Barreck, 2015; Novaco *et al.*, 1990). Therefore, if stressful commute is not properly incentivized or if the stress is not properly managed leading to burnout, it can result to lower job satisfaction, lower job performance and higher turnover intention (Fogarty *et al.*, 2000). These findings indicate cause of concern for

accounting firms especially they are facing staffing shortages (Drew, 2015) due to high employee turnover coupled with alarmingly lower passing board exam rates (PRC, 2019) and generations of accountants who are found to place greater emphasis on their work-life balance. Prior research shows that average commuter would need a salary increase of 19% per month in order to fully compensate the decrease in life satisfaction due to longer commute (Stutzer and Frey, 2008). Therefore, professional accountants may decide to leave for other firm that offer the same nature of job but with better pay as illustrated by one of the respondents:

> "…Also conduct benchmarking study to see if the current salary is at par with what is being currently given at the market to avoid employees leaving their post and joining other firms which basically has the same nature of work with the firm the employee currently employed" *(Male, Big 4 Employee, Audit –Associate)*

Other findings of this study also indicate that associates have the highest burnout level compared to their seniors and managers and thus need the most attention from management. When feel burnout, these staff may start entertaining thoughts of quitting their jobs and leave for companies that offer better work-life balance.

In summary, results of this study highlights issues on management of human resources and have important implications for the development and implementation of policies to improve work-life balance of professional accountants in public accounting in Metro Manila. Recommendations were presented in detailed in section 4.2.5.

5.2 Contributions and Limitations of the Research

5.2.1 *Limitations of the Research*

Despite the interesting result of this study, it is also important to recognize the limitation of this study and suggestions on how to improve them:

1. Use of self-report instruments. Variables of interest in this study were measured using self-report instruments which may be incorrect or biased interpretation of their subjective experiences. Future research should use both objective and subjective measures that can give more accurate measure of their experiences.
2. Use of cross-sectional study. The usual caveat for drawing cause/effect inference apply. Future research should use longitudinal design to draw causal relations.
3. Number of responses and limited access to target population. It should be noted that participants were recruited thru networks of friends and social/professional platforms thus there may be a great number of potential respondents who don't have social media and had been missed out, which explained the dominant young participant groups (ages

18-34) as they were more represented in social media. Therefore, it is recommended for future researches to secure access to organisation for company-administered survey would have likely resulted to even number of responses across age and access to more professional accountants esp. those in senior manager and partner level as most of the respondents were associate and senior. Moreover, the result of this study may not be generalisable across all professional accountants in public practice not based in Metro Manila offices, as well as those working in private companies as the work setting and external factors affecting stressors and job outcomes may be different. Also, future research can study professional accountants in public practice across practice sectors within and outside Metro Manila to enable comparison and allow generalisability among Filipino CPAs in the Philippines.

4. In connection to above limitation, the researcher can't make statistical inferences from the sample to the entire population when snowball sampling method is used. In other words, samples may be representative of the target population but not representative of the total population of professional accountants in the Philippines. However, generalisability of the results can still be made about theory but should not be made for the entire population (Saunders *et al.*, 2019). Therefore, it is recommended for future research to collect primary data using probability sampling method to ensure that samples are representative of the entire population and thus allow generalisability or replicate results to strengthen any generalisations (Atkinson and Flint, 2001).
5. Speedsters and flatliners. Since the survey took approximately 15 minutes to complete, there may be respondents who will accomplish the survey without actually reading it and finish quickly than it should take (Finnemore, 2015). Company administered survey would have been one way to avoid this as respondents will think that their respective companies are involved in the study and therefore should have taken the survey seriously.
6. Validation of all instruments adopted in this study. Although instruments were validated by previous researchers, CFA and EFA analysis should be performed on all instruments since they were used to different research settings, population and sample for the first time (i.e., specific occupation in specific geographical setting which is known for its worst transportation system and for being the most congested city in Asia – Filipino CPAs in public practice based in Metro Manila is considered 'new', thus the necessity to apply them. However, it was unnecessary at this level and factor analysis would require learning of additional methods and inclusion of additional measures.

5.2.2 *Contributions of the Research*

This study contributes to the literature in the following ways:

1. This study extends previous researches that examined the antecedents and consequences of job burnout (Fogarty *et al.*, 2000) and is specifically related to professional accountants in public practice (Persellin *et al.*, 2019; Buchheit *et al.*, 2016; Sweeney and Summers, 2002). This study also extends previous research that examined the pathway through which commuting stress influences job outcomes (Amponsah-Tawiah *et al.*, 2016; Novaco *et al.*, 1990) and support for adoption of AWAs.
2. This study also contributed to stress and work-life balance primarily in accounting literature by providing the present day perception of work-life balance as determined by level of burnout in the context of professional accountants in public practice in Metro Manila across firm size, ranks and service lines and how these in turn impact organisational outcomes at individual level (job satisfaction and productivity). This study will allow future comparison of perception of work-life balance and will provide insights useful for firms which highlights challenges that many professional accountants face in achieving work-life balance and solicited recommendations on how to improve it.
3. A further contribution of this study is to expand existing knowledge about the coverage of the commuting stress scale developed by Amponsah-Tawiah *et al.* (2016) and job burnout by Maslach and Jackson (1981) by using professional accountants in public practice in Metro Manila, Philippines.

5.3 Recommendations for Practice

The findings of this research have several implications for practice that will be beneficial for the professional accountants in public practice, their respective organisations and future Filipino CPAs who wish to pursue a career in public accounting through understanding of current work-life balance (burnout tendencies) of professionals.

From the professional accountants' point of view, for those in higher ranking positions, it is important to be able to recognize symptoms of burnout as indicator of work-life imbalance among their staff. Not being able to discover earlier would lead to employees leaving the firm especially the younger ones who value work-life balance. Motivation in the form of rewards and appreciation of work from superiors can be a way to combat burnout by improving employee morale (Guillot, 2013). For others, given the nature of the profession as already being accepted

by many, it is important to practice time management to efficiently and effectively manage stress and deliver their work within short period of time.

From the firms' point of view, the findings of this study will give human resource management (HRM) current depiction of burnout/work-life balance of their employees across ranks and service lines, how external factors (i.e., commuting experience) can exacerbate burnout tendencies resulting from role stressors and how these affects important job outcomes such as job satisfaction and productivity. High job burnout resulting to poor work-life balance has negative impact on both employees and organisation.

Despite firm initiatives to optimize workflow by accelerating select audit tasks out of the traditional busy season (KPMG, 2015) to improve audit quality (or possibly to spread out workload), "no work-life balance" and "long hours" due to heavy workload is still evident which is a long standing issue in the profession. Majority of the respondents suggest hiring more staff (who are both qualified and suited to deal with the nature of profession) to spread out their workload. Sometimes, it is a matter of person lacking sufficient skillsets, competencies, and personality to thrive in public accounting. Constant training is also important to ensure professional accountants are up to date with latest developments in the profession and maintain level of competencies required to perform the work.

However, the firms are even facing difficulty hiring new staff due to the low national board exam passing rate and the profession is seemed to be unappealing anymore for these new professionals who are found to place great value on their work-life balance. As such, given the heavy workload and difficulty in solving this problem, firms can start by ruling out external factors that could be impacting employee's well-being and performance. Findings of this study suggest that daily stressful commute may result to burnout other than the temporary "seasonal" burnout during the yearly busy season. Although this circumstance is outside the firm's control, given its negative influence, it is not something to be ignored. Therefore, firms are encouraged to develop and implement work-life balance programs, make fun work environment and allow employees to avail different forms of AWAs tailor fit to their needs but under strict condition so its beneficial for both sides. The top form of AWAs with most support from respondents (see **figure 14**) is flexi time where employees can come to office at different time of the day but should be at office within the core hours. This cannot just help employees to avoid traffic, but it can also help them work during their most productive time and not forced them to work in the traditional nine-to-five kind of job. Followed by telecommuting where employees are free to work in the comfort of their homes at least once a week. Giving employees these options is one way of showing that they care and that they trust and value their people.

These are few recommendations from professional accountants in public practice which they believe can improve their work-life balance, increase job satisfaction and productivity as discussed in detail in section 4.2.5.

Lastly, for those who wish to work in public accounting can benefit from this study by providing them current depiction of working environment in public accounting and the level of perceived burnout by professional accountants. It is important for them to know what is required of them (e.g., lots of fieldwork and commute), what skills and competencies to develop, attitudes toward work, and that this busy season is only seasonal and last for few months in a year. As such, future CPAs should not be discouraged and intimidated and instead take this opportunity to have a solid foundation of accounting and be versatile in all aspects of business. Public accounting is a very tough career path indeed, but it offers lots of opportunities to learn every single day where you can't just find in one job. Work hard, seek help if needed and don't get discouraged. A promising career lies ahead of you.

5.4 Recommendations for Future Research

Other than those cited under section 5.2.1 which pertains specifically on how to improve limitations throughout the conduct of this study, the following are recommendations for future research in general:

1. The current study was cross-sectional thus performing longitudinal research on job burnout/work-life balance to explore the difference between perceptions of work-life balance during peak and non-peak season and demonstrate that burnout tendencies is only seasonal.
2. Future research can focus on other factors such as influence of technological advancement in the work-life balance of professional accountants and explore its advantages and disadvantages.
3. Given the level of support for the adoption of AWAs among professional accountants, future research is encouraged to study cost and benefits of implementing different forms of AWAs that are viable for both individuals and firms.

5.5 Final Conclusion and Reflections

Work plays a significant part of our lives. However, there is so much outside work that every individual wants to pursue which causes the imbalance when work leaves not enough time for ourselves, family, friends, recreation and many more. Achieving work-life balance especially

difficult in today's fast paced and advanced work environment is not an easy task indeed but it's not impossible. It requires great effort from both individuals and employers but the many benefits that will be reap from it is worthwhile.

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Appendices

Appendix A – Plain Language Statement for Research Participants

GRIFFITH COLLEGE DUBLIN

Griffith College GBS

APPENDIX A: Plain Language Statement for Research Participants

I. Introduction to the Research Study

- The research working title is "Perception of Work-life Balance and the Effects on Job Satisfaction and Productivity Among Filipino CPAs".
- The research is being conducted by Ranielyn Tan Manuel, a MSc student in Accounting and Finance Management in Griffith College Dublin.
- The researcher can be contacted at ranielyntan.manuel@student.griffith.ie or ranielynmanuel@yahoo.com.

II. Details of what involvement in the Research Study will require

- Participants will be asked to complete a survey questionnaire form that will take about 15 to 20 minutes to answer.
- The survey questionnaire will be in both box-ticking and open-ended questions form.

III. Potential risks to participants from involvement in the Research Study (if greater than that encountered in everyday life)

- There may be professional risks from involvement in the study due to failure to gain permission to conduct study within the organisation. However, it should be noted that this survey will be conducted anonymously, and such results will not be associated to each participant or their employing organisation. Furthermore, as an additional assurance, this study will not be published for several years.

IV. Benefits (direct or indirect) to participants from involvement in the Research Study

- The outcome of this research study will help highlight issues on human resource management, gain insights on perceived work-life balance status to help future professional accountants to guide their chosen career path.

V. Advice as to arrangements to be made to protect confidentiality of data, including that confidentiality of information provided is subject to legal limitations

- The data collected will be analyzed by the researcher alone.
- Survey will be conducted anonymously thus participants answers will never be identified to each of them/or disclose the company's name in the dissertation.

VI. Advice as to whether or not data is to be destroyed after a minimum period

- All accomplished survey questionnaire will be destroyed after the completion of the research study.

VII. Statement that involvement in the Research Study is voluntary

- Participants may withdraw from the Research Study at any point.

VIII. Any other relevant information

- All participants must be professional accountants working as internal and external auditors in Metro Manila only regardless of which professional services firms or service lines they belong.

If participants have concerns about this study and wish to contact an independent person.

Please contact:

Dr Garrett Ryan,
Griffith College Research Ethics Committee
South Circular Road, Dublin 8, Ireland
Mail: garrett.ryan@griffith.ie
Tel: +353 1 4163324

Appendix B – Informed Consent Form

GRIFFITH COLLEGE DUBLIN

Griffith College GBS

APPENDIX B: Informed Consent Form

I. Research Study Title

The research study is entitled as ‘‘Perception of Work-life Balance and the Effects on Job Satisfaction and Productivity Among Filipino CPAs’ being conducted by Ranielyn Tan Manuel, a MSc student in Accounting and Finance Management at Griffith College Dublin.

II. Clarification of the purpose of the research

The purpose of this study is to examine how commuting stress affects perceived work-life balance (measured by level of burnout tendencies) and its impact on job satisfaction and productivity. This also gives insights on Filipino CPAs’ level of stress and burnout levels which may highlight an issue on management of human resources which must be recognized and addressed to sustain the profession. Aside from gaining understanding on the work-life balance status of professional accountants, this study aims to understand further the shift in culture and its impact and the possibility of reshaping the workplace to attract and maintain key talents and ensure job satisfaction and employee productivity. This also aims to provide insights to help guide the career path of future accounting professionals.

III. Confirmation of particular requirements as highlighted in the Plain Language Statement

Participant – please complete the following (Circle Yes or No for each question)	
I have read the Plain Language Statement (or had it read to me)	*Yes/No*
I understand the information provided	*Yes/No*
I have had an opportunity to ask questions and discuss this study	*Yes/No*
I have received satisfactory answers to all my questions	*Yes/No*

IV. Confirmation that involvement in the Research Study is voluntary

Participants’ involvement in this study is totally voluntary. As such, withdrawal is permitted from this study at any point.

V. Advice as to arrangements to be made to protect confidentiality of data, including that confidentiality of information provided is subject to legal limitations

The data collected will be analyzed by the researcher alone. Survey will be conducted anonymously thus participants answers will never be identified to each of them/company’s name in the dissertation.

VII. Signature:

I have read and understood the information in this form. My questions and concerns have been answered by the researchers, and I have a copy of this consent form. Therefore, I consent to take part in this research project

Participants Signature: _____

Name in Block Capitals: _____

Witness: _____

Date: _____

Appendix C – Survey Questionnaire

Information Sheet

Welcome to the Survey!

Dear respondents:

Hope you're well and keeping safe at home!

The research working title is "Perception on Work-life Balance and the Effects on Job Satisfaction and Productivity Among Filipino CPAs". The purpose of this study is to examine how commuting stress affects perceived work-life balance (measured by level of burnout tendencies) and its impact on job satisfaction and productivity among Filipino CPAs. The research is being conducted by Ranielyn Tan Manuel, a MSc student in Accounting and Finance Management at Griffith College Dublin. The researcher can be contacted at ranielyntan.manuel@student.griffith.ie or ranielynmanuel@yahoo.com if you have any questions regarding the survey.

Participants should be currently employed in accounting firms based in Metro Manila offices only regardless of firm size and are commuting to and from work (in the context of your regular work prior lockdown) to participate in this survey. Participants are required to answer 8 sets of questions about personal information, perceptions related to your 'regular/normal' work/employment setting in the past 3 months (given the mandated work from home of employees due to current pandemic state) and to fill up one-open ended question. This survey, in the form of box-ticking and open-ended question, should only take 15-20 minutes to complete. This survey will be conducted anonymously (i.e., participants answers will never be identified to each of them or their respective employing organization in the dissertation or in other publication) and voluntary (i.e., participants may wish to withdraw from the study at any point). Rest assured that all answers you provide will be collated with the overall sample for analysis by the researcher alone and will be kept in the strictest confidentiality. Furthermore, the data gathered will be used for the sole purpose of completing a masters dissertation and will not be published after several years.

The completion of the survey questionnaire will be taken as an informed consent. If participants have concerns about this study and wish to contact an independent person, please contact Dr. Garrett Ryan at garrett.ryan@griffith.ie.

Thank you very much for giving your time to participate in this survey.

By clicking 'Yes' below, you have read and understand the above information and you agree to participate in this survey.

☐ Yes ☐ No

Preliminary Questions (Screening)
1. Are you 18 years old and over? □ Yes □ No
2. Are you a Filipino CPA working in public accounting either for big 4 firms (KPMG, SGV, Deloitte and PWC) or non-big 4 based in Metro Manila? □ Yes □ No
3. Please specify the firm size where you are currently working. □ Big 4 □ Non-big 4
4. Do you travel to and from work/office? (Active (e.g., walking/cycling, public (e.g., jeep, bus etc.) or private transport (e.g., drive own car)). Please answer in the context of your regular work prior work from home mandate. □ Yes □ No

PART 1: General demographic questions

1. What is your usual mode of transportation? (Please select the primary mode used for the longest portion of your commute)

- ☐ Bus
- ☐ Jeep
- ☐ Train
- ☐ Taxi
- ☐ Van/UV express
- ☐ Driving a car
- ☐ Walking
- ☐ Others - please specify

2. What is your main reason for choosing that mode/s?

- ☐ Cheapest
- ☐ Quickest
- ☐ Lack of alternative
- ☐ Less stressful
- ☐ Reliability
- ☐ Others

3. What is your average commute time to work?

- ☐ 10 minutes or less
- ☐ 11-20 minutes
- ☐ 21-30 minutes
- ☐ 31-40 minutes
- ☐ 41-50 minutes
- ☐ 51-60 minutes
- ☐ 61-75 minutes
- ☐ Over 75 minutes

4. What time do you usually arrive in the office?

- ☐ Before 7:30 am
- ☐ 7:31-8:00
- ☐ 8:01-8:30
- ☐ 8:31-9:00
- ☐ 9:01-9:30
- ☐ 9:31-10:00
- ☐ 10:01-10:30
- ☐ After 10:30

5. What time do you usually leave the office?

- ☐ 6:01pm-6:30pm
- ☐ 6:31pm-7:00pm
- ☐ 7:01pm-7:30pm
- ☐ 7:31pm-8:00pm
- ☐ 8:01pm-8:30pm
- ☐ 8:31pm-9:00pm
- ☐ 9:01pm-9:30pm
- ☐ After 9:30pm

6. What is your rank/position?

- ☐ Associate
- ☐ Senior Associate
- ☐ Manager
- ☐ Senior Manager
- ☐ Partner
- ☐ Others: please specify

7. On average, how many hours do you work per week? _____

8. Years of experience (i.e., how long how have you been working for the firm?)

- ☐ Less than one year
- ☐ 1-2 years
- ☐ 2-4 years
- ☐ 4-6 years
- ☐ more than 6 years

9. Which service line do you work?

- ☐ Audit and Assurance
- ☐ Advisory
- ☐ Tax
- ☐ Others: please specify

10. Your age:

- ☐ 18-24
- ☐ 35-44
- ☐ 25-34
- ☐ 45 or over

11. Your gender:

- ☐ Male
- ☐ Female

12. Your marital status:

- ☐ Single
- ☐ Married

PART 2: Commuting stress measure

This instrument which measures perceived commuting stress of employees is adopted from commuting stress measure scale adapted by Amponsah-Tawiah *et al.* , (2016).

Instructions: Think about your usual daily commute from and to work for the last 3 months. For each item, please respond to by ticking on the appropriate boxes that describe the extent to which you agree or disagree on each item below using the following 5-point Likert scale with 1= "Strongly Disagree", 2= "Disagree", 3= "Neutral", 4= "Agree" and 5= "Strongly Agree".

Items	(1)	(2)	(3)	(4)	(5)
It takes me longer than necessary to commute to work in the morning.	□	□	□	□	□
It takes me longer than necessary to commute back home after work.	□	□	□	□	□
I am unable to avoid heavy traffic on my way to work.	□	□	□	□	□
I am unable to avoid heavy traffic on my way back home after work.	□	□	□	□	□
I have to leave home earlier than I would like because of traffic congestion.	□	□	□	□	□
Traffic congestion is a frequent inconvenience.	□	□	□	□	□
My journey to and from work is often interrupted by traffic signals.	□	□	□	□	□
I am satisfied with my journey to and from work. [a]	□	□	□	□	□
My journey to and from work is unpleasant.	□	□	□	□	□
I worry about my journey to and from work due to traffic accidents.	□	□	□	□	□

PART 3: Burnout measure

This instrument measures individual's perceived burnout derived from the Maslach Burnout Inventory developed by Maslach and Jackson (1981) and have been used in prior researches (e.g., Buchheit *et al.* (2016), Jones *et al.* (2010), Almer and Kaplan (2002)).

Instructions: Think about yourself working in the past 3 months. Please respond to by ticking on the appropriate boxes that describe the extent to which you agree or disagree on each item below using the following 5-point Likert scale with 1= "Strongly Disagree", 2= "Disagree", 3= "Neutral", 4= "Agree" and 5= "Strongly Agree".

Items	**(1)**	**(2)**	**(3)**	**(4)**	**(5)**
I feel emotionally drained from my work.	□	□	□	□	□
I feel used up at the end of the workday.	□	□	□	□	□
I feel burned out from my work.	□	□	□	□	□
I deal very effectively with the problems of my clients. [a]	□	□	□	□	□
I feel I'm positively influencing other people's lives through my work. [a]	□	□	□	□	□
I can easily understand how my clients feel about things. [a]	□	□	□	□	□
I feel I treat some clients as if they are impersonal objects.	□	□	□	□	□
I feel I've become more calloused towards people.	□	□	□	□	□
I worry that this job is hardening me emotionally.	□	□	□	□	□

PART 4: Job satisfaction measure

This instrument is adopted from the Global Job Satisfaction Measure (Warr, Cook, and Wall, 1979) which measures both intrinsic (even) and extrinsic satisfaction (odd) separately.

Instructions: Think about yourself working in the past 3 months. Please respond to the questions by stating your level of satisfaction using the following 7-point Likert scale with 1= "I'm extremely dissatisfied" 2= "I'm very dissatisfied", 3= "I'm moderately dissatisfied", 4= "I'm not sure", 5= "I'm moderately satisfied", 6= "I'm very satisfied" and 7= "I'm extremely satisfied".

Items	(1)	(2)	(3)	(4)	(5)	(6)	(7)
The physical working conditions	□	□	□	□	□	□	□
The freedom to choose your own method of working	□	□	□	□	□	□	□
Your fellow workers	□	□	□	□	□	□	□
The recognition you get for good work	□	□	□	□	□	□	□
Your immediate boss	□	□	□	□	□	□	□
The amount of responsibility you are given	□	□	□	□	□	□	□
Your rate of pay	□	□	□	□	□	□	□
Your opportunity to use your abilities	□	□	□	□	□	□	□
Industrial relations between management and workers in your organization	□	□	□	□	□	□	□
Your chance of promotion	□	□	□	□	□	□	□
The way the organization is managed	□	□	□	□	□	□	□
The attention paid to suggestions you make	□	□	□	□	□	□	□
Your hours of work	□	□	□	□	□	□	□
The amount of variety in your job	□	□	□	□	□	□	□
Your job security	□	□	□	□	□	□	□

PART 5a: General Measure of Perceived Productivity

This instrument is adopted from General Measure of Perceived Productivity Scale developed by Castelle (2017).

Instructions: In light of your experience at your company or organization, called "here" or "organization" – think about your work environment in the past 3 months. For each statement, please respond to the questions by stating how much you agree or disagree with the statement in general. (7-point Likert, 1= "Strongly Disagree"; 4= "Neither Agree Nor Disagree" and 7= "Strongly Agree").

Items	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Our organization utilizes resources effectively.	□	□	□	□	□	□	□
Our organization is effective in achieving its goals.	□	□	□	□	□	□	□
Our organization addresses problems that limit productivity.	□	□	□	□	□	□	□
Around here, it often takes more effort than it should to complete a task. °	□	□	□	□	□	□	□
I am able to concentrate at work.	□	□	□	□	□	□	□
I feel that I accomplish a lot of work at my job.	□	□	□	□	□	□	□
I provide a high level of work quality.	□	□	□	□	□	□	□
I take initiative at work.	□	□	□	□	□	□	□
I understand my work goals.	□	□	□	□	□	□	□
Uncertainty in my job makes it difficult to complete tasks assigned to me. °	□	□	□	□	□	□	□
My productivity is often hindered by lack of managerial direction. °	□	□	□	□	□	□	□
My productivity is often hindered by lack of managerial support. °	□	□	□	□	□	□	□
I often feel frustrated while trying to meet work goals. °	□	□	□	□	□	□	□
Our organizational processes enable productivity.	□	□	□	□	□	□	□
Conditions in my job allow me to be about as productive as I could be.	□	□	□	□	□	□	□
I efficiently perform my work tasks.	□	□	□	□	□	□	□
I think that I am productive at work.	□	□	□	□	□	□	□
I am able to contribute to my organization's goals.	□	□	□	□	□	□	□

PART 5b: Perceived Telecommuting Productivity Measure

This instrument is adapted from the 3-item measure developed by Aboelmaged and El Subbaugh (2012).

Instructions: Think about yourself in your current working state. Please respond to by ticking on the appropriate boxes that describe the extent to which you agree or disagree on each item below using the following 5-point Likert scale with 1= "Strongly Disagree", 2= "Disagree", 3= "Neutral", 4= "Agree" and 5= "Strongly Agree".

Items	(1)	(2)	(3)	(4)	(5)
I am not productive in my work environment. [a]	□	□	□	□	□
Telecommuting allows me to be more productive.	□	□	□	□	□
I can finish a large number of tasks daily while telecommuting.	□	□	□	□	□

PART 6: <u>Support for Adoption of Alternative Work Arrangements (AWAs)</u>

This instrument is adopted from Perceived Viability of AWAs developed by Buchheit *et al.* (2016) which measures the extent to which an individual believes that he or she can still complete work effectively (high quality work that meets deadlines) while under an AWA.

<u>Instructions:</u> Please respond to by ticking on the appropriate boxes that describe to what extent do you believe that you could use the following alternative work arrangements and remain effective at your job using the following 5-point Likert scale with 1= "Not at all", 2= "Not really", 3= "Neutral", 4= "Somewhat" and 5= "Very much".

Items	**(1)**	**(2)**	**(3)**	**(4)**	**(5)**
Flexible scheduling (employees choose their start and end times but generally must work certain ''core'' hours)	□	□	□	□	□
Part-time work (employees work a reduced work schedule)	□	□	□	□	□
Compressed workweek (employees work longer hours in fewer days, such as a four-day workweek)	□	□	□	□	□
Telecommuting (employees work from offsite locations, such as a home office)	□	□	□	□	□

PART 7: State mindfulness measure

The instrument is adopted from the Mindful Assessment Awareness Scale (MAAS) – State developed by Brown and Ryan (2003) a 5-item scale designed to assess the short-term or current expression of a core characteristic of mindfulness, namely, a receptive state of mind in which attention, informed by a sensitive awareness of what is occurring in the present, simply observes what is taking place.

Instructions: Using the 0-6 scale shown, please indicate to what degree were you having each experience described below when you were paged. Please answer according to what really reflected your experience rather than what you think your experience should have been using the 0-6 scale below with 0= "Not at all", 3= "Somewhat" and 6= "Very much".

Items	(0)	(1)	(2)	(3)	(4)	(5)	(6)
I was finding it difficult to stay focused on what was happening.	☐	☐	☐	☐	☐	☐	☐
I was doing something without paying attention.	☐	☐	☐	☐	☐	☐	☐
I was preoccupied with the future or the past.	☐	☐	☐	☐	☐	☐	☐
I was doing something automatically, without being aware of what I was doing.	☐	☐	☐	☐	☐	☐	☐
I was rushing through something without being really attentive to it.	☐	☐	☐	☐	☐	☐	☐

PART 8: Open-ended question
1. In your opinion, what can you or your firm do to improve your work-life balance? (e.g., what type of AWAs is deemed fit for you and will likely improve your work-life balance and increase job satisfaction while still remaining effective at work)