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**ATTITUDINAL DIFFERENCES BETWEEN MANAGERS AND STUDENTS
ON CERTAIN WORK-FAMILY ISSUES.**

Andrea Fouche (FCHAND001)

**Associate Professor Jeffrey Bagraim
(Supervisor)**



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COMPULSORY DECLARATION:

This work has not been previously submitted in whole, or in part, for the award of any degree. It is my own work. Each significant contribution to, and quotation in, this dissertation from the work, or works of other people has been attributed, cited and referenced.

Signature: Date:

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South Africa

ABSTRACT

This study compares the similarities and differences in the attitudes of managers and students towards work-family issues such as the locus of responsibility for managing this interface, the perceived impact that children have on a working mother's career and traditional sex role stereotypes regarding women at work. Applying a descriptive research design, a self-administered survey was completed by 103 final year finance university students and 56 managers from three of the top accounting organisations within the Western Cape. The results indicate that even when controlling for the age differential, there were both differences and similarities in attitude between students and managers and across gender. There were strong significant attitudinal differences across gender, but few differences between managers and students. The information gained from this study should be useful for employers, educators and career psychologists as well as government. The most important contribution of this study is the understanding gained about the work-family attitudes of both male and female managers and future managers (current students) within the financial industry.

INTRODUCTION

There has been a dramatic transformation in our understanding of the importance of the work-family interface for at least three reasons. First, there has been a shift to the adoption of more egalitarian gender roles within families (Drago & Hyatt, 2003; Hill, Yang, Hakins & Ferris, 2004; Murray, 2002). Second, single parents have emerged as an important segment of the workforce. Third, there has been a renewed focus on work-family balance for both working mothers as well as working fathers (Bu & McKeen, 2000).

Particularly little is known regarding the attitudes of students towards work-family issues. Understanding student's attitudes is important for three reasons. First, various support structures and educational inputs can be provided to students to minimise the strain that they will experience when their work and family roles conflict. Secondly, career psychologists and other practitioners will be able to develop appropriate interventions that will help minimise the strain that students may experience when conflicts arise (Gaffey & Rottinghaus, 2009). Lastly, organisations will be able to utilise this information to better attract and retain key employees. A great deal of research has been conducted on the attitudes of both male and female managers towards work-family balance. Very little research has compared the differences and similarities in the attitudes of male and female managers and students. It is the aim of this study to evaluate the similarities and differences in the attitudes of both male and female managers and students towards work-family balance and towards whom they feel should be responsible for work-family issues.

This study is based on a seminal study done by Covin and Brush (1993). Covin and Brush (1993) surveyed 240 students who were enrolled in business courses at a college in America. The results of the student's survey were then compared to the results from a second sample group of human resource executives. The questionnaire had been mailed to randomly selected members of the Society for Human Resource Management employed by organisations in Georgia, America. The study compared the attitudes of human resource managers and students regarding specific work-family interface issues such as employer and government support for child care, parental responsibility, work commitment, and the impact of children on achievement orientation. The results from the study indicated significant differences between these two groups, as well as gender differences in perceptions of the measured issues.

This study replicates the above study with three important refinements: (a) careful attention was paid to the psychometric properties of the measurement scales, (b) specific application to a clearly defined occupational category, (c) differentiation between employer and government responsibility for work-family issues.

Should employers not take cognisance of the information that is presented on work-family issues and the attitudes of their managers and future managers, as well as ensure that work-family issues are clarified prior to the commencement of the employment relationship, they will be limiting their ability to be able to attract and retain key employees (Casper & Buffardi, 2004; O' Neill, Harrison, Cleveland, Almeida, Stawski & Crouter, 2008).

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LITERATURE REVIEW

The aim of this study is to examine the attitudes of male and female managers and students towards the locus of responsibility for work-family issues, the perceived impact that children have on the working parents career as well as the sex role stereotype attitudes that are held.

There are three different parties that may be held responsible for helping to ensure work-family balance: employers, government and working parents. Additionally, the attitudes that the respondents have towards the impact that children have on the working mother's career, as well as their sex role attitudes will be examined.

Locus of Responsibility for Work-Family Issues

Employers Responsibility for Work-Family Issues

By providing employees with flexible work options, employers assume responsibility for assisting employees to establish a balance between work and family. Policies that employers could implement include; longer or fully paid maternity leave, flexi-time and crèche facilities (Covin & Brush, 1993).

Studies (Covin & Brush, 1993; Paris, 1990; Bird 2003) have found that while managers did not show support for the active participation of employers in the implementation of work-family balance policies, students were very much in favour of such intervention. Bird (2003), found that managers believed that it is not the responsibility of the employer to help employees balance the conflict that they experience between their work and family roles. Drew and Murtagh's (2005) study on the attitudes of managers who worked in a major Irish organisation found that these managers believed that employer-provided work-family policies are administratively intense, open to abuse by employees, and could foster resentment from those who do not have a need for work-family balance. The managers were also concerned that if some employees work flexi-hours or atypical work patterns, this would add pressure to those employees who have to stay behind and complete the work (Kodz, Harper & Dench, 2002; Drew & Murtagh, 2005). Similar results were obtained by Den Dulk and de Ruitjer (2008) in their study that surveyed managers from four financial-sector organisations in the Netherlands and the United Kingdom. These organisations were considered to be family-friendly, but when managers were asked to consider 12 hypothetical situations in which fictitious employees submit a request to utilise work-family policies then the managers were affected by the perceived level of administratively intensive disruption to the

department, the gender of the employee and the nature of their work in deciding whether to grant the work flexibility requested or not.

Thessing (1998) noted that managers often choose not to use available work-family balance options because they fear that using these could indicate that they were not committed to their careers. This implies that managers fear a negative impact on their careers and promotional opportunities if they use or promote the use of work-family benefits. This finding was confirmed by Drew and Murtagh (2005), as well as Heraty, Morley and Cleveland (2008). Managers in these studies perceived that the uptake of work-family balance options could signal an end of further managerial career aspirations. Drew and Murtagh (2005) found that nine out of ten of the senior managers that they interviewed believed that working part-time, or taking up flexible work arrangements, has or could have, an adverse impact on their career and promotion prospects. Senior managers in the Drew and Murtagh (2005) study were asked to respond to statements that measured their level of agreement or disagreement about work-family balance issues, significantly more male than female senior managers stated that an employee cannot do a senior job effectively on a part-time or flexitime basis. Additionally, while forty-four percent of female senior managers agreed that work-family balance is a core strategic issue for a growing number of organisations, only thirty-five percent of the male senior managers agreed with this. Unfortunately the Drew and Murtagh (2005) study is compromised because the demographic profile, family status and childcare arrangements of the male and female senior managers differed. The female senior managers were younger, single and had fewer children than their male counterparts, or no children. The majority of the male managers were married with children and had wives who looked after their children full-time. When looking at the demographics of the managers, it is no surprise that the female participants emphasised that work-family conflict exists, while the male managers did not express this.

When managers within the Drew and Murtagh (2005) study were asked what measures could be taken to improve work-family balance there was strong support for buy-in at the highest level within the organisation and the need for work-family balance to be actively promoted. There was also support for a work-family balance policy that would create a culture in which it is acceptable for senior managers to lead by example in promoting work-family balance. This was reiterated in studies (Katatepe & Kilic, 2005; Maxwell, 2005; O'Driscoll, Brough & Kalliath, 2004) that found that managers felt that the support from their senior managers with reference to work-family policies would help to alleviate the work-family conflict experienced by many employees and further more, that this support can aid organisations in their quest for attracting and retaining

employees (Casper & Buffardi, 2004; O' Neill, Harrison, Cleveland, Almeida, Stawski & Crouter, 2008).

Mangeni and Slabbert (2005) found that South African managers do not feel responsible for helping their employees establish work-family balance but think that this is the prime responsibility of the employee. Companies within the South African context focus on their core task of increasing shareholder value as well as serving customers; this leaves little room for helping employees manage the interface between work and family. Dancaster (2006) noted that there is great pressure on employers from employees who want better work-family balance, but in order for South African companies to become more family-friendly there is a need to change the mindsets of managers, employees and unions.

The differences between the attitudes of managers and students could be attributed to both age difference and the greater professional socialisation of managers and their developed sense of organisational commitment, as opposed to an individual student perspective. Additionally, as discussed by den Dulk and de Ruijter (2008) managers are responsible for the performance of their departments and are rewarded for their output and results achieved. It is therefore in the manager's interest for their department to perform efficiently. Work-family policies are seen to make the manager's job more complex because they are required to then work according to different schedules, arrange for replacements and still achieve results. Managers are thus more aware of the costs and benefits of the implementation of work-family policies than students are. However, students will be potential new entrants into the organisation and are at the age where they may be affected by work-family balance conflict issues, while not currently feeling strong allegiance to the employer. Students may therefore feel that they could benefit most from work-family balance interventions by the employer and base their employment decisions on these concerns (Covin & Brush, 1993).

Government Responsibility for Work-Family Issues

Government work-family policies reflect the role of government in providing protection to employees by legislating policies that assist in aiding working parents to establish a work-family balance (Covin & Brush, 1993).

Countries vary in the extent of their intervention with work-family policies. In Belgium, Germany, Luxembourg and France the level of state intervention is very high, while governments in Italy and Spain are more reluctant to intervene directly (Dancaster, 2006). The range of policies that are used internationally include: maternity, paternity or parental leave, state childcare facilities, state subsidy provision for children's basic requirements, and state mandated flexible working hours. Drago and Hyatt (2003) suggested that government could play a positive role in the legislation of policies that could aid work-family balance; they further noted that organisations are not likely to induce an optimal mix of work-family policies without such government intervention. Currently within South Africa, the Basic Conditions of Employment Act (BCEA) stipulates that women are granted four months maternity leave and are guaranteed their job, or one of a similar nature, at the same salary upon their return. This maternity leave is unpaid leave; however through the provision of the Unemployment Insurance Fund (UIF), women receive a percentage of their salary over the four months. The BCEA also makes provision for three family-responsibility leave days (Grogan, 2005). There is no stipulation about paternity leave, so should a father want to be at the birth of his child he would have to utilise his family responsibility or annual leave.

Paris and the Conference Board of Canada (1990), used a self-administered mail questionnaire to survey 1600 organisations and over 11 000 public and private sector employees. The companies that were surveyed had already responded to the needs of their employees by providing various work-family balance options such as family-related leave or time off for family or personal reasons. It is thus not surprising that they found that managers did not support the active participation of the government in the implementation of work-family balance policies for two reasons. First, some organisations already had relatively flexible work-family policies in place and, second, managers and employers would rather take the initiative in assisting employees in balancing the interface between work and family than have the government and unions impose legislation on them. Covin and Brush (1993) however, found that students were significantly more supportive of such interventions by government than managers.

Parental Responsibility for Work-Family Issues

Parental responsibility for childcare denotes the degree to which parents should assume total responsibility for the care of their children at the exclusion of their career and work-related matters (Covin & Brush, 1991). Childcare is central to working parents lives (Fagan, 2006). And mothers have historically assumed the major share of responsibility for childcare, even if working full time.

According to Loscocco (1990), the traditional gender model is based on the assumption that women fully accept a maternal family role as the chief source of their identity. In the traditional family structure, one parent (predominantly the mother) stays at home to look after the children, while the father works in order to provide for the family. Covin and Brush (1993) found that both male and female managers and students disagreed with statements that advocated traditional parental roles. Managers expressed more disagreement than did the students, and females reported higher levels of disagreement than males. Similarly, Paris (1990) found that managers from the 1600 employers that they surveyed felt that finding solutions for work-family issues is primarily the responsibility of the working parent (employee).

After surveying 308 male and female students from a college in America, Shpancer and Bennett-Murphy (2006) found that female students were more favourably disposed than their male counterparts toward non-parental care and maternal employment. They also found that the majority of the students surveyed, when asked to consider non-parental care options for their children, reported a preference for extended family care. Shpancer and Bennett-Murphy (2006) also found that students who had mothers that worked tend to hold less traditionally stereotyped attitudes about maternal childcare, they expressed more positive attitudes about daycare than students who had been home-reared. Novack and Novack (1996) found that amongst the students that they surveyed, two thirds of the female, and more than four fifths of the male students felt that females should stay at home to care for their children during the first few months after birth.

Other Work-Family Issues

Traditional Sex Role Attitudes

Role salience denotes the importance that individuals ascribe to roles such as work and family. Within what could previously have been defined as the traditional family, a traditional sex role attitude would be that the mother is the primary care-giver and should stay at home with the children while her husband went to work in order to provide for his family (Covin & Brush, 1993; Bielby & Bielby, 1989).

Den Dulk and de Ruitjer (2008) found that the managerial decisions regarding requests for the use of work-family policies were largely dependent on the gender of the employee who made the request. Requests by female employees were judged more favourably than the same requests by

their male counterparts. This indicates that the managers considered childcare to be a maternal responsibility. If managers have a negative response towards males who request this same leave, the male employees are less likely to do so.

Bu and McKeen (2000) analysed survey data for three hundred and seventy-four Canadian and Chinese male and female business students about their expectations regarding future work and family roles (Bu & McKeen, 2000). The Canadian and Chinese students from both sexes agreed that a wife's employment tends to be less well paid and less prestigious. They also felt that a wife took on a larger share of housework and the majority of the responsibility for childcare. When a comparison was made between students from China and Canada, the percentage of those who believed that the husband's job would be more prestigious than the wife's was highest amongst Chinese women. Similarly, Chinese more than Canadian students expected that the wife would do a larger share of the housework. However, more Canadians than Chinese indicated that they believed that the wife would be the primary parent.

Gowan and Trevino (1998) surveyed one hundred and forty Mexican-American undergraduate and graduate students who were enrolled in business administration courses at a university. Fifty-four percent of the students were female with a mean age of 26. The results of the study found that both genders disagreed with traditional attitudes regarding the female's role in the workplace and with traditional attitudes toward parental responsibility for childcare. However, the male Mexican-American students did hold more traditional views of sex roles relative to careers and family than their female counterparts. This is similar to the findings of Covin and Brush (1991) who also used a sample of students enrolled in business administration courses at a state college. Covin and Brush (1991) found that males and females tended to disagree with traditional gender and parental roles. The males were however significantly more likely than the females to hold traditional attitudes about gender and parental roles, especially with reference to the female's role in the workplace and responsibility for childcare (Gowan & Trevino, 1998).

Bielby & Bielby (1989) found that males and females identification with work and family is the same when they have similar work statuses, work experiences and household responsibilities. Hallett and Gilbert (1997) found that career-orientated female students expected more roles sharing within their marriages and fostered more egalitarian attitudes. This was further evidenced in a longitudinal study conducted by Willinger (1993). Willinger found that over a period of ten years male students' acceptance of their role within the family increased, while their commitment to their

work role stayed more or less the same. In a contrasting longitudinal study by Fiorentine (1998) it was found that during the period of 1969 – 1984, the value that female students placed on the role of work increased dramatically, while there was a slight decrease in the value placed on their role in the family as caregiver. When looking at both of these studies it seems to indicate that men are converging with women on family roles, as women converge with men on work roles (Friedman & Weissbrod, 2005).

The ideas and attitudes that people have about gender and more importantly stereotypical sex roles are often as a result of socialisation within society and our families. When young adults have grown up with parents who are flexible in their gender attitudes, then they are less likely to subscribe to the notion of traditional attitudes and behaviours towards sex roles (Kerpelman & Schvaneveldt, 1999). This was further evidenced by Barnett, Gareis, James & Steele (2003), who found that both male and female students whose mothers had worked during their childhoods were not as concerned about the conflict that might arise between their work and family roles as those whose parents did not work during their childhoods. Further to this it was found that it did not matter whether or not the student's mothers had effectively managed their work-family conflict, but simply depended on the exposure to the norm of a working mother (Stephan & Corder, 1985). O'Connell, Betz & Kurth (1989) found that female students, who were studying in order to enter careers, which were not traditionally female careers, such as engineering and medical doctors, had less traditional attitudes towards sex roles, came from a family who were flexible in their gender attitudes and had parents with higher levels of education.

Perceived Impact of Children on the Working Mothers Career

Commitment can be defined as the “personal investment” that one puts into a role (Bielby & Bielby, 1989). Research on work and family commitment often has the underlying premise that someone can only build a strong commitment to work at the relinquishment of the commitment to family (Bielby & Bielby), however there is also research that found that individuals are able to be fully committed to multiple roles and, furthermore, that this is sustainable (Bielby & Bielby).

A study found that managers disagreed more strongly than students did with the statements that suggested that the work commitment of females is lower than that of males after the birth of children. Furthermore, both female students and managers disagreed that they are, or would be less committed to their careers than their male counterparts (Covin & Brush, 1993).

In the Paris (1990) study over thirty percent of employees were of the opinion that their childcare responsibilities had in some way limited their opportunities for career advancement and progression. A significant number of managers also indicated that they were not able to fulfil all of the requirements of their jobs due to their responsibilities for the rearing of their children.

Hall (1990) was found that managers perceived women to be less committed to their jobs after having given birth, even if they did not actually show a change in their performance. Conversely, Hartung and Rogers (2000) confirmed either results (Madill, Brintnell, Macnab, Stewin & Fitzsimmons, 1988; Super & Neville, 1984) that both female students and managers who are enrolled in professional training, and who are on a career track express equal commitment to having high expectations for their careers and family life. However, it is precisely these women who experience the highest rate of work-family conflict (Bu, Carol & McKeen, 2000).

Based on the literature the following propositions were formulated

Proposition 1. Students will indicate significantly stronger support the managers for employer responsibility for managing work-family issues.

Proposition 2. Students are more likely than managers to be in support of government being responsible for work-family issues.

Proposition 3. Managers are likely to significantly support parental responsibility for work-family issues rather than employer responsibility.

Proposition 4. Managers will have more traditionally defined sex role stereotypes than students.

Proposition 5. Managers will indicate significantly stronger agreement than students with the contention that children have a negative effect on the career of the working mother.

Proposition 6. Gender will differentiate attitudes towards the locus of responsibility for work-family issues.

Table 1
Empirical research on Responsibility for Work-Family Issues

Study	Relevant Variables	Findings
Paris, 1990	Employer Responsibility Government Responsibility	Managers not in favour of employers intervention Students in favour of employer intervention Managers not in favour of government intervention Students in favour of government intervention
Bird, 2003	Employer Responsibility	Not the responsibility of Managers to provide WF balance
Drew & Murtagh, 2005	Employer Responsibility	Work-family policies administratively intense Policies open to abuse Managers chose not to make use of available policies
Thessing, 1998	Employer Responsibility	Managers chose not to make use of available policies Negative Impact on careers Structure of work geared towards men
Heraty, Morley & Cleveland, 2008	Employer Responsibility	WF Balance policies aimed at women Managers chose not to make use of available policies Negative Impact on careers
Covin & Brush, 1991	Employer Responsibility Government Responsibility Working Parents Responsibility	Students in favour of employer intervention
Covin & Brush, 1993	Employer Responsibility Government Responsibility Working Parents Responsibility	Managers not in favour of employers intervention Managers not in favour of government intervention Managers disagreed that work commitment in women is lower Students felt that work commitment in women was lower
Hartung & Rogers, 2000	Working Parents Responsibility	No difference in commitment to work and family roles between male and female students. Both educated female and male student's equal commitment to work.

Final Notes

Despite the vast amount of literature available on the topic of work-family balance there is relatively little on the similarities and differences in the attitudes of both managers and students towards work-family balance and towards whom they feel should be responsible for work-family issues.

Past studies indicate that students would value the intervention of the employer and/or the government in order to assist with achieving a work-family balance (Covin & Brush, 1993; Covin & Brush, 1991), while the managers within organisations are not in favour of the intervention of government or employers. The governments in different countries have varying levels of involvement in legislating policies that ensure the employers provide their employees with the opportunity to achieve work-family balance.

Although there has been a shift towards more egalitarian roles in both the work and the home context, when reviewing the literature, traditional stereotypes with reference to sex roles are still subscribed to (Barnett, Gareis, James & Steele, 2003; Kerpelman & Schvaneveldt, 1999). In the majority of the studies both genders disagreed with traditional attitudes regarding the female's role in the workplace and her exclusive parental responsibility for childcare. However, the male students tended to hold more traditional views of sex roles relative to careers and family than their female counterparts (Covin & Brush, 1991; Gowan & Trevino, 1998). While female managers and students are changing their traditional sex role stereotypes, their male counterparts are not as progressive.

While much research has been gathered over the last 15 years on the attitudes of female and male managers and students on work-family issues and additionally on the different roles that gender plays in these attitudes, only one seminal study was found that compared the attitudes of managers and students. This study was conducted in 1993 within the American context. Society, socialisation and people's attitudes are constantly evolving. This study will establish the current attitudes of managers and students towards certain work-family issues within the South African context.

METHOD

There are four subsections in this chapter. First, the research design is described and a review of the context in which the study was conducted is discussed. The second section is a detailed description of the participants in this study. The third section provides a definition and explanation of the different scales used to measure the constructs is presented. Finally, the last section consists of a presentation of the procedure followed in order to collect the data.

Research Design

This quantitative study adopts a descriptive research design as it describes the attitudes of managers and students towards certain work-family issues. A cross-sectional, self-report survey was applied with the intention of presenting a description of the sample at a given point in time (Hair, Babin, Money & Samouel, 2003).

Research Participants

Respondents consisted of two different samples; managers and students. Student participants were drawn from the Auditing I course at a leading South African University. The Auditing I course is only offered to students in the final six months of their third year at University. This course equips students to be able to understand and apply the principles of accounting systems and internal controls in order to perform the audit function. The course covers most of the auditing issues that are examined for entrance into the accountancy profession. On the successful completion of the Auditing I course students will have an understanding of the principles and rationale of auditing, and the ability to solve basic practical problems. Students who complete this course are in demand by the accounting profession and typically proceed to qualify as accountants.

Sample 1 consisted of (N=103) Auditing 1 students. Of those who participated, 51 (49.5%) were female. The average age of the respondents was 21 years ($M = 21.62$, $SD = 1.12$); (Range 20-26). Two of the respondents had children. One respondent was married, while 102 were single. Of the respondents who did not have children (N=101) 92 students (91%) indicated that they intended to have children in the future. Most of the students were raised by a mother-figure that worked full-time (67%) (N=69) and a father figure that worked full-time (89%) (N=92).

The managers that responded to the survey were from the Cape Town office of two of the largest accounting organisations within South Africa. In order to be a manager within these organisations the employees have been articled clerks for four years, progressed to be seniors within an auditing team, successfully completed the board exam and have registered as Chartered Accountants (CA). In other words, the managers that were surveyed all have a minimum of six years experience, a CA degree and currently supervise an auditing team.

The survey was handed out to 87 auditing managers and 56 were returned (response rate=64.37%). Of the 56 respondents, 24 were female. The average age of respondents was 31 years ($M = 30.96$, $SD = 6.13$); (Range 24-58). 30 of the respondents were married, 26 were divorced or single. Of the 56 respondents 17 had at least one child. Of the respondents who do not already have children ($N=39$), 30 (77%) indicated that they want to have children in the future. Most of the managers were raised by a mother figure that worked full-time (60.7%) ($N=34$) and a father figure that worked full-time (94.6%) ($N=53$) Two respondents did not answer this question. Table 2 summarises the demographic profile of the participants.

Table 2
Demographics of participants

	Students	Managers
No of Participants	103	56
Average Age	21	30
Female	51	24
Male	52	32
Single	102	26
Married	1	30
Have children	2	17

Measuring Instruments

This study made use of five scales adapted from the scales used by Covin and Brush (1993); (a) Employer work-family responsibilities, (b) Government work-family responsibilities, (c) Parent work-family responsibilities, (d) Impact of children on the working mother's career, (e) Traditionally defined sex role attitudes.

Covin and Brush (1993) originally developed the Career-Issues Scale that comprised of 70 items that represented a wide variety of issues relevant to work-family interdependency and touched on

issues that face individuals in the work place (Covin & Brush, 1991). While Covin and Brush (1991) measured Government or Employer Work-Family Policy Responsibilities on one scale, this was measured on two different scales within this study. A 5-point Likert scale was used to measure the responses to the scales (1 = strongly agree, 5 = strongly disagree).

The *Employer Responsibility for Work-Family Issues Scale* constitutes 8 items to be rated upon a 5-point Likert scale. These items reflect the extent to which respondents feel about the intervention of employers in developing work-family policies. The items that were asked included; “Employers should provide extra support and flexibility for male employees who have children” and “Employers should provide extra support and flexibility for female employees who have children”. This scale had a Cronbach Alpha value of .77.

The *Government Responsibility for Work-Family Issues Scale* constitutes 3 items related to the intervention of the government in implementing work-family policies and in providing assistance to employees with children. An example of an item that was asked is; “the government should subsidize day care for working parents”. This scale had a Cronbach Alpha value of .65

The *Parental Responsibility for Work-Family Issues Scale* was taken from Covin and Brush (1991). The Cronbach Alpha value for this scale was .75. This 8 item scale focuses on the degree to which parents should assume total responsibility for their children, at the exclusion of career and work-related matters. Responses were scored along a 5-point Likert scale. Examples of items from this scale include; “if a couple can afford it, one parent should stay home with the children”, as well as, “one believes that the mother should have primary responsibility for raising the children”.

Perceived Impact of Children on the Working Mothers Career Scale (PICWMC) is adapted taken from Covin and Brush’s (1993) study. It has a Cronbach alpha value of .75. It comprised of 5 items that were scored on a 5-point Likert scale and indicated the degree of impact that children have on the working mother’s career as compared with men. An example of the items asked was “as an employer, I would prefer to hire a woman with no children”, “in general a woman is able to compete on an dual basis with a man only if she has no children” and “I think that having children almost always has a negative impact on a woman’s career”.

The *Traditional Sex Role Attitudes Scale* adapted from Covin and Brush (1991) had 5 items concerning judgments about sex role behaviour. The scale has a Cronbach alpha value of .67.

Questions within this scale include; 'I think that it is wrong to let boys play with dolls, I believe that women who work are taking jobs away from men who need jobs and If a woman plans to have children, she should inform prospective employers'.

The final section of the survey included demographic questions such as gender and age. Typically there is a significant difference in age between managers and students. In order to ensure that the differences in attitude between managers and students about the locus of responsibility for work-family issues was due to gender or occupation, it was important to control for all possible confounding effects of age. It was thus important to control for age as the covariate in this study.

Research Procedure

Ethics approval was received from the Commerce Ethics Committee. Students were offered the possibility of winning R500 upon completion of the survey. Participants were assured that the survey was voluntary and anonymous. The aim and purpose of this study was explained to them in a cover letter. They were required to indicate their consent prior to administration of the survey.

The survey was administered to students via the use of their interactive website. The survey was uploaded onto the course website and the students each received an email explaining the survey to them and asking them to complete it. Additionally an announcement was put onto the Auditing 1 course page. Every second day an email was automatically sent to the students reminding them to complete the survey. These emails only stopped once the student had completed the survey. The survey was live for eight days, from a Thursday to the following Friday.

Once the survey was completed, one of the students was randomly selected to receive the R500 incentive that was offered. The student was notified via email that he had won the R500 and an announcement was placed on the Auditing I course page on the interactive website.

Prior to the survey being administered to the managers, an email was sent to all of them. This email served to bring their attention to the survey and explain the purpose. The survey was administered to the managers in hard copy (paper). They were asked to voluntarily complete the survey and return it to a box at the reception area of their organisation. Respondents were given 10 days to complete the survey. After five days an email was sent to remind them to complete the survey and hand it in on time.

Statistical Analysis

Statistica 9 was used to analyse the data collected from the survey and provide statistical results. A two-way multivariate analysis of covariance (MANCOVA) was conducted treating gender and occupation (managers and students) as the independent variables, the 5 work-family issue scales as dependent variables, and age as the covariate (Covin & Brush, 1991; Covin & Brush, 1993; Hair, Babin, Money & Samouel, 2003). ANCOVA (Analysis of variance) was used to identify specific differences subsequent to the MANCOVA

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RESULTS

Factor Analysis

Exploratory factor analysis was used to assess the dimensionality and commonality amongst the Likert-scale items related to the responsibility for work-family issues. Given the objective of detecting structure, the principle axis method with varimax-normalized rotation was used. Kaiser criterion (retaining Eigenvalues > 1) was applied and scree plots were scrutinized. The first three sets of items analysed namely, *Employer Responsibility for Work-Family Issues*, *Government Responsibility for Work-Family Issues* and *Parental Responsibility for Work-Family Issues* loaded on two factors (see Table 3). This was contrary to the expectation of these scales to load on three separate factors. The *Employer Responsibility for Work-Family Issues* and *Government Responsibility for Work-Family Issues* scale items loaded on one factor. This indicates that managers and students differentiate between parents and others (government and employers) when considering the locus of responsibility for work-family issues. Since both the government and the employer dictate policies, they are considered to be institutions. The construct that combines both the Employer Responsibility and Government Responsibility was labelled as *Institutional Responsibility for Work-Family Issues*.

Table 3
Factor Matrix of Responsibility (Institutional Responsibility and Parental Responsibility)

	Institutional Responsibility	Parental Responsibility
Employer Responsibility 1	0.497	0.006
Employer Responsibility 2	0.511	0.051
Employer Responsibility 3	0.488	-0.046
Employer Responsibility 4	0.763	0.106
Employer Responsibility 5	0.768	-0.085
Employer Responsibility 6	0.548	0.172
Government Responsibility 1	0.537	-0.043
Government Responsibility 2	0.390	-0.040
Government Responsibility 3	0.495	0.004
Government Responsibility 4	0.551	0.265
Parental Responsibility 1	0.058	0.517
Parental Responsibility 2	0.028	0.872
Parental Responsibility 3	-0.003	0.816
Parental Responsibility 4	-0.017	0.502
Eigenvalue	3.273	2.011
Explain.Variance	3.212	2.072
Proportion.Total	0.229	0.148

Note. N=158. Extraction Method: Principal Axis Analysis. Rotation Method: Varimax normalization. An Eigenvalue of 3.273 for the Others Responsibility scale and an Eigenvalue of 2.011 for the Parental Responsibility scale

Items measuring *Perceived Impact of Children on the Working Mothers Career Scale (PICWMC)* all loaded on one factor and had an Eigenvalue of 1.939 (N=158). This is illustrated in Table 4.

Table 4

Factor Matrix of one factor (Perceived Impact of Children on the Working Mothers Career Scale)

Perceived Impact of Children on Working Mothers Careers	
PICWMC 1	-0.578
PICWMC 2	-0.495
PICWMC 3	-0.720
PICWMC 4	-0.694
PICWMC 5	-0.600
Eigenvalue	1.939
Explain.Variance	1.939
Proportion.Total	0.388

Note. N=158.

PICWMC = Perceived Impact of Children on the Working Mothers Career Scale

Extraction Method: Principal Axis Analysis. Rotation Method: Varimax normalization.

An Eigenvalue of 1.939 for the Impact of Children on Working Mothers Careers scale

Items measuring *Traditional Sex Role Attitudes Scale* all loaded on one factor and had an Eigenvalue of 1.939 (N=158). This is illustrated in Table 5.

Table 5

Factor Matrix of one factor (Traditional Sex Role Attitudes)

Traditional Sex Role Attitudes	
Traditional Sex Role Attitudes 1	-0.381
Traditional Sex Role Attitudes 2	-0.495
Traditional Sex Role Attitudes 3	-0.514
Traditional Sex Role Attitudes 4	-0.611
Traditional Sex Role Attitudes 5	-0.781
Eigenvalue	1.638
Explain.Variance	1.638
Proportion.Total	0.328

Note. N=158. Extraction Method: Principal Axis Analysis. Rotation Method: Varimax normalization.

An Eigenvalue of 1.638 for the Traditional Sex Role Attitudes scale

Reliability

The internal reliability of each scale was measured using Cronbach's coefficient alpha and is presented on the diagonal of Table 6. The *Institutional Responsibility for Work-Family Issues* scale had a Cronbach alpha coefficient of .811 with an average inter item correlation of (.308), while the *Parental Responsibility for Work-Family Issues* scale had a Cronbach alpha coefficient of .768,

with an average inter item correlation of (.469). A strong Cronbach alpha coefficient of .75 was obtained for the *Perceived Impact of Children on Working Mothers Careers* with an average inter item correlation of (.383), while the *Traditional Sex Role Attitudes* scale had a Cronbach alpha of .67 with an average inter item correlation of (.311). Besides the Cronbach alpha value for the *Traditional Sex Role Attitudes* scale, all Cronbach alpha values were above .70, which is considered to be an acceptable level. A Cronbach alpha of .67 is sufficient for exploratory research (Hair, Black, Babin, Anderson, & Tatham, 2006).

Correlation Analysis

The Pearson Product Moment correlation coefficient indicates the strength and direction of the linear association between two continuous variables, the larger the correlation coefficient, the stronger the relationship between the two variables (Hair, Babin, Money & Samouel, 2003). Various significant relationships were found (See Table 6). There was a significant relationship between the *Age* of a respondent and their attitudes towards the *PICWMC* ($r = 0.202, p = .011$) and *Traditional Sex Role Attitudes* ($r = 0.306, p < .001$). The *PICWMC* was also found to have a significant relationship with the attitudes of the sample towards the *Institutional Responsibility for Work-Family Issues* ($r = 0.240, p < .002$), *Parental Responsibility for Work-Family Issues* ($r = 0.233, p = .003$) as well as *Traditional Sex Role Attitudes* ($r = 0.440, p < .001$).

Table 6

Means, standard deviations, correlations and Cronbach alpha coefficients for all variables.

Variables	<i>M</i>	<i>SD</i>	1.	2.	3.	4.	5.
1. Age	24.93	5.840					
2. Institutional Responsibility	2.56	0.660	-0.027	(.81)			
3. Parental Responsibility	3.69	0.770	0.042	0.079	(.75)		
4. PICWMC	3.56	0.810	0.202*	-0.240**	0.233**	(.75)	
5. Traditional Sex Role Attitudes	3.92	0.674	0.306***	-0.069	0.397***	0.440***	(.67)

Note. * $p < .05$; ** $p < .01$; *** $p < .001$; $N = 158$; PICWMC = Perceived Impact of Children on the Working Mothers Career Scale

Table 7 illustrates the means, standard deviations and correlations for all the Dependant Variable from the Manager's responses. There was a significant relationship between *Institutional Responsibility for Work-Family Issues* and the *PICWMC* ($r = -0.360, p = .006$) and *Traditional Sex Role Attitudes* ($r = -0.462, p < .001$). The *Traditional Sex Role Attitudes* was also found to have a significant relationship with the attitudes of the managers towards the *PICWMC* ($r = 0.589, p < .001$).

Table 7

Means, standard deviations and correlations for all variables for the Manager sample.

Variables	<i>M</i>	<i>SD</i>	1.	2.	3.	4.	5.
1. Age	30.96	6.13					
2. Institutional Responsibility	2.61	0.71	-0.197				
3. Parental Responsibility	3.77	0.69	-0.092	0.038			
4. PICWMC	3.73	0.78	0.220	-0.360**	0.092		
5. Traditional Sex Role Attitudes	4.20	0.63	0.178	-0.462***	0.178	0.590***	

Note. * $p < .05$; ** $p < .01$; *** $p < .001$; $N = 56$; PICWMC = Perceived Impact of Children on the Working Mothers Career Scale

After examining the correlations for the responses by the Students towards the Dependent Variables, it was found that there was a significant relationship between the *Traditional Sex Role attitudes of the students* and their attitudes towards *Parental Responsibility for Work-Family Issues* ($r = 0.493, p < .001$) and the *PICWMC* ($r = 0.325, p < .001$). The *PICWMC* was also found to have a significant relationship with the attitudes of the students towards *Parental Responsibility for Work-Family Issues* ($r = 0.283, p = .004$). This is illustrated in Table 8

Table 8

Means, standard deviation and correlations for all variables for the Student sample

Variables	<i>M</i>	<i>SD</i>	1.	2.	3.	4.	5.
1. Age	21.62	1.12					
2. Institutional Responsibility	2.53	0.62	0.050				
3. Parental Responsibility	3.64	0.80	0.054	0.094			
4. PICWMC	3.46	0.81	0.011	-0.190	0.283**		
5. Traditional Sex Role Attitudes	3.76	0.64	-0.015	0.133	0.493***	0.325***	

Note. * $p < .05$; ** $p < .01$; *** $p < .001$; $N = 102$; PICWMC = Perceived Impact of Children on the Working Mothers Career Scale

Institutional Responsibility for Work-Family Issues consists of items related to the role of the employer or government in providing assistance for employees with children. The issue that this scale defines is the demand for greater responsibility on the part of the government or the employer in issues relating to childcare. A low score on this scale would indicate a belief that organisations and the government should play an active role in assisting employees to deal with work-family issues.

Parental Responsibility for Work-Family Issues, focused on the degree to which working parents take full responsibility for their children, without any consideration for the careers, or work-related

matters. A high score on this scale would be interpreted as a strong disagreement with traditionally defined parental roles, such as one parent staying at home to look after the children. In this study managers disagreed with traditionally defined parental roles. Female managers disagreed more strongly than their male counterparts. Upon analysis, the student's sample attitudes towards traditionally defined parental roles were similar to that of the managers; however it was interesting to note that it was the male students who disagreed more strongly with traditional parental roles than the female students.

The Perceived Impact of Children on Working Mothers Careers indicates a strong disagreement with items that might suggest that children have a negative impact on the career of the female parent. Both samples expressed a strong disagreement to these statements indicating that they don't think that having children impact on the career commitment of the working mother.

Lastly, the responses to the *Traditional Sex Role Attitudes* scale provides us with an indication as to whether the sample agree with traditionally defined sex roles or not.

Scale means and standard deviations in each of the four subsamples (male managers, male students, female managers, and female students) are shown in Table 9.

Table 9
Scale Mean of Four Subgroups

	Male	Female
Managers	Institutional Responsibility = 2.83 (0.58) Parental Responsibility = 3.68 (0.82) Impact of Children = 3.59 (0.79) Traditional Sex Roles = 4.01 (0.70)	Institutional Responsibility = 2.33 (0.79) Parental Responsibility = 3.91 (0.48) Impact of Children = 3.92 (0.74) Traditional Sex Roles = 4.46 (0.43)
Students	Institutional Responsibility = 2.76 (0.65) Parental Responsibility = 3.47 (0.89) Impact of Children = 3.18 (0.79) Traditional Sex Roles = 3.53 (0.68)	Institutional Responsibility = 2.30 (0.52) Parental Responsibility = 3.80 (0.68) Impact of Children = 3.75 (0.74) Traditional Sex Roles = 3.98 (0.52)

Note. Mean and Standard Deviation for each scale, for each of the four subgroups

Table 10
Descriptive Statistics for Dependent Variables

	Level of Factor	Level of Factor	N	Institution M	Institution SD	Parent M	Parent SD	Impact M	Impact SD	Traditional Sex Roles M	Traditional Sex Roles SD
Total			158	2.559	0.660	3.688	0.770	3.558	0.810	3.916	0.674
Occupation	Managers		56	2.612	0.716	3.777	0.699	3.732	0.783	4.207	0.636
Occupation	Students		102	2.530	0.628	3.639	0.805	3.463	0.812	3.757	0.643
Gender	Male		83	2.787	0.619	3.554	0.862	3.340	0.810	3.720	0.725
Gender	Female		75	2.308	0.613	3.837	0.625	3.800	0.743	4.133	0.539
O*Gender	Managers	Male	32	2.828	0.583	3.680	0.819	3.594	0.794	4.019	0.703
O*Gender	Managers	Female	24	2.325	0.785	3.906	0.482	3.917	0.743	4.458	0.431
O*Gender	Students	Male	51	2.761	0.645	3.475	0.887	3.180	0.786	3.533	0.681
O*Gender	Students	Female	51	2.300	0.522	3.804	0.684	3.745	0.743	3.980	0.519

Notes. O = Occupation, Institution = Institutional Responsibility, Parent = Parental Responsibility, Impact = Perceived Impact of Children on the Working Mothers Career

Table 10 above illustrates the mean and standard deviation for each Dependent Variable and is specified for managers, students, males and females, as well as a comparison of the four subgroups.

MANCOVA / ANCOVA

Assumptions were checked prior to commencing the MANCOVA. Using the General Linear Modeling (GLM) module of Statistica 9, in particular, the homogeneity of slopes hypothesis was tested to determine whether a separate slopes or traditional MANCOVA design should be used. The group by covariate interactions did not approach significance. A separate slopes analysis was not necessary. The Dependent variables were 1) *Institutional Responsibility for Work-Family Issues* and 2) *Parental Responsibility for Work-Family Issues* 3) *Perceived Impact of Children on the Working Mothers Career* 4) *Traditional Sex Role Attitudes*. The Age of respondents served as the covariate in the design.

It was predicted that occupational group membership and gender would have an influence on the attitudes toward locus of responsibility for work-family issues. MANCOVA results indicated no significant relationship between gender and occupational group (Wilks's lambda = .992, $F = .29$, $df = 4/150$, $p = .883$). While there were no significant main effects for occupational group membership (Wilks's lambda = .961 $F = 1.52$, $df = 4/150$, $p = .2$), there was significant main effect for gender (Wilks's lambda = .747, $F = 12.68$, $df = 4/150$, $p < .001$).

The univariate analysis of covariance tests for the influence of occupational group was not significant for any of the scales, when controlling for age. The results of the multivariate and univariate tests are summarised in Table 11.

Table 11
Summary of Univariate and Multivariate Results

	Managers/Student F Value	Gender F Value
MANCOVA	1.52	12.68**
ANCOVA		
Institutional Responsibility	3.51	24.15**
Parental Responsibility	0.94	4.54***
PICWMC	0.00	13.76**
Traditional Sex Roles Behaviour	2.89	21.22**

Note. * $p < .01$; ** $p < .001$; *** $p < .05$
PICWMC = Perceived Impact of Children on Working Mothers Careers

Table 12
Multivariate Tests of Significance, Effect Sizes, and Powers

	Test	Value	F	p	Partial eta-squared	Power (alpha=0.05)
Age	Wilks Lamda	0.939	2.450	0.049	0.061	0.690
Occupation	Wilks Lamda	0.961	1.516	0.200	0.039	0.461
Gender	Wilks Lamda	0.747	12.677	0.000	0.253*	1.000
O*Gender	Wilks Lamda	0.992	0.291	0.883	0.008	0.113

Notes. Effect DF = 4; Error DF = 150; Over-parameterized model Type III decomposition; * = significance
 O = Occupation

Effect size helps to assess the importance of results. When assessing the difference between means, the effect size indicates the relative magnitude of the difference between means or the total variance in the Dependent Variable that is predictable from knowing the levels of the Independent Variables. Partial eta squared is an effect size statistic that indicates the proportion of the variance of the Dependent Variable that is explained by the Independent Variable, the effect size for Gender is large, the effect size for age is medium and the effect size for occupation is small (Pallant, 2007). Note that the power for Gender is 100% (at alpha = .05).

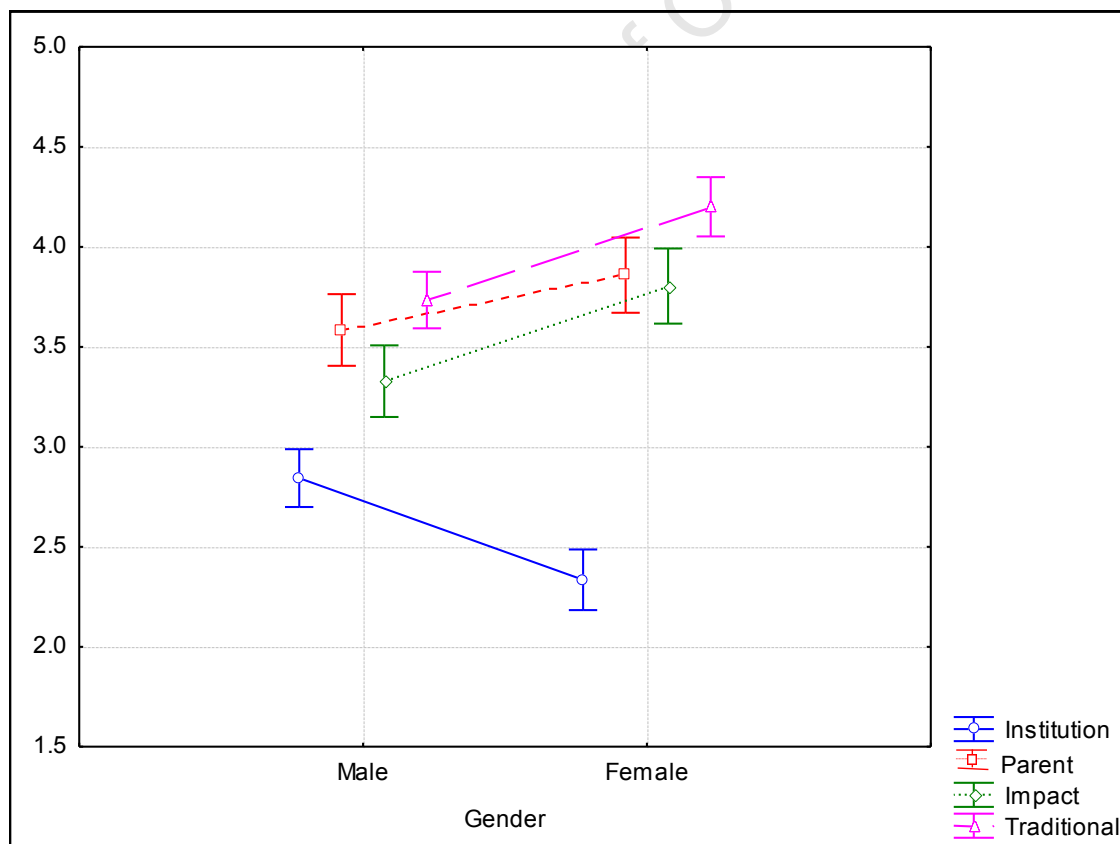


Figure 1
Mean differences on Dependent Variables by Gender

Figure 1 illustrates the differences in mean for the Dependent Variables by Gender. The figure clearly indicates that the biggest difference between the means by Gender is found within the attitudes of males and females towards the *Institutional Responsibility for Work-Family Issues*.

A summary of the findings for the propositions are summarised in Table 13

Table 13
Summary of findings in terms of the research propositions

Proposition number	Description	Findings
Proposition 1	Students will indicate significantly stronger support the managers for employer responsibility for managing work-family issues.	Not Supported
Proposition 2	Students are more likely than managers to be in support of government being responsible for work-family issues.	Not Supported
Proposition 3	Managers are likely to significantly support parental responsibility for work-family issues rather than employer responsibility.	Not Supported
Proposition 4	Managers will have more traditionally defined sex role stereotypes than students.	Not Supported
Proposition 5	Managers will indicate significantly stronger agreement than students with the contention that children have a negative effect on the career of the working mother.	Not Supported
Proposition 6	Gender will differentiate attitudes towards the locus of responsibility for work-family issues.	Supported

DISCUSSION

The aim of this study was to examine the attitudes of male and female managers and students towards the locus of responsibility for work-family issues, as well as their attitudes about traditional sex role stereotypes and the perceived impact that children have on the working mother's career. This paper aimed to expand on the limited literature that is available on the comparison of students and managers attitudes toward the locus of responsibility of work-family issues.

Should employers offer flexible work arrangements and provide employees with an opportunity to establish a work-family balance they are more likely to attract and retain a better calibre of staff. These employees are likely to be more creative, flexible and have a broad range of interests and extensive experience (Dastmalchian & Blyton, 2001). When employees feel that their needs are being met, they are more likely to be engaged in their work and are less likely to experience the stress associated with work-family conflict (Dastmalchian & Blyton, 2001)

Once employers can establish what the gap is that exists between what they currently offer and what their incumbent and emerging workforce value, they can better cater to the needs of their workforce. Additionally, measures can be put into place in order to aid students in making the transition into the working world and potentially decrease the anxiety and work-family conflict that could be experienced (Cinamon, 2006).

Factor analysis was used to investigate the loadings of the Employer Responsibility, Government Responsibility and Parental Responsibility for work-family Issues. Both managers and students identified the employer and government as one construct, as opposed to two separate constructs as was originally thought. They saw it as an entity, other than themselves, taking responsibility for managing the work-family interface. Subsequently the 10 items measuring Employer Responsibility and Government Responsibility were combined into a single scale. This scale measured *Institutional Responsibility for Work-Family Issues*.

Through the use of MANCOVA / ANCOVA all analysis was done controlling for age. In other words, the attitude of respondents was not dependant on their age, but only on their gender and occupation (student or manager). It was important to be sure that any significant differences were due to what was actually being measured – gender and occupation.

Institutional Responsibility for Work-Family Issues

After completing a factor analysis, it was found that the *Employer Responsibility for Work-Family Issues* and *Government Responsibility for Work-Family Issues* scales loaded on one factor. This indicates that managers and students do not see the employer or the government as two different constructs, but rather as one body, that should take responsibility for work-family issues. Since both the government and the employer dictate policies, they are considered to be institutions. The construct that combines both the Employer Responsibility and Government Responsibility was labeled as *Institutional Responsibility for Work-Family Issues*.

In general both managers and students expressed an agreement with the involvement of the government or employers in work-family issues. This is in contradiction to the study by Covin and Brush (1993) and Paris (1990). Managers in the Covin and Brush (1993) and Paris (1990) study were not strongly supportive of an active corporate or government role in managing the work-family interface, whereas students were quite supportive. The difference in studies could be attributed to the difference in the average age of the managers that were surveyed, as well as a difference in generation. In this study the average age of managers was 30.96 ($M = 30.96$; $SD = 6.13$), while the average age of managers in the Covin and Brush (1993) study was 40.4. Managers who responded to this present study are still at the stage in their lives where they require assistance with establishing a work family balance.

When comparing the managers in this study to the managers in the Covin and Brush (1993) it is important to keep in mind that differences can be attributed to many factors. The average age of the managers in the Covin and Brush (1993) study was 40.4 years. This indicates that they were born in the early 1950's placing them within the Baby Boomers generation, while the managers that were surveyed this year would have been born in the early 1980's (Generation Y). There are many differences between Baby Boomers and Generation Y (McMahan, 2001). Managers within the Baby Boomers generation are top-down leaders, they work hard and long hours, they value structure. Their focus is on their careers (Grantham & Ware, 2004). Generation Y on the other hand has entered the workforce with a very different set of values and expectations from their employers. They are more social and collaborative, and seek an emphasis on balance. They see their lives as constituting of more than just work (Grantham & Ware).

Additionally, there are further differences between financial managers, as used in this study and Human Resource (HR) managers as in the Covin and Brush (1993) study. Differences exist by the very nature of their work. HR employees have a need to be of service to multiple constituencies. So while they feel compassion toward employees, they feel a strong allegiance to the requirements of the business.

Students did not indicate a significantly stronger support than managers for employer or government intervention to help working parents balance work-family issues. This finding does not support Proposition 1 and Proposition 2.

Females from both the student and manager samples expressed significantly more agreement with institutional involvement than that of their male counterparts. This is consistent with Proposition 6. It is interesting to note that it is in their responses to this scale that male and female managers varied the most in their attitudes. This could indicate that the current female managers are already experiencing, or anticipate experiencing more work-family conflict than their male counterparts, and would welcome assistance from the government or their employer in managing the work-family interface. When comparing the means of the responses to this scale for males and females from both samples, it is apparent that the biggest difference in attitude between males and females exists in their attitude towards an institution being responsible for work-family issues. There was a significant difference in the attitudes between males and females when answering items that measured this construct.

Parental Responsibility for Work-Family Issues

Proposition 3 required an examination of the respondent's attitudes towards parental practices. Traditionally defined parental roles require at least one parent to assume total responsibility for childcare, without concern for career and work-related matters (Bielby & Bielby, 1989). Participants from both samples disagreed with this. This suggests a bias against strictly defined childcare roles. Managers expressed more disagreement with this than did students, however this difference was not significant. Conversely, females from both samples expressed significantly stronger disagreement than their male participants. This was similar to the finding by Hallet and Gilbert (1997) who found that career-orientated female students expected more role sharing within their marriages and fostered more egalitarian attitudes, as opposed to one parent being responsible for childcare. Shpancer and Bennett-Murphy (2006) found that female students were more

favourably disposed than their male counterparts toward non-parental care and maternal employment. Through the examination of the respondent's attitudes towards parental practices, the findings were inconsistent with Proposition 3.

Traditionally Defined Sex Role Attitudes

When controlling for age, managers and students did not differ significantly in their attitudes towards traditionally defined sex roles. While both samples expressed disagreement with the items measuring this theme, managers felt very strongly about not subscribing to traditional gender roles within the workplace. There was a significant difference between the responses from females and males from both samples. Responses to this scale are consistent with Proposition 6, but inconsistent with Proposition 4.

However, when the analysis of the results was done without controlling for age, there was a significant difference between the responses from managers and students. In other words, as these students get older they are likely to disagree more strongly with traditional sex role stereotypes than what they currently do. This could be attributed to their increased interactions with females within the workplace as well as their own life experiences within their relationships later on in life.

Perceived Impact of Children on Working Mothers Careers

While both students and managers expressed disagreement on items that measured whether a working mother's career is impacted on by the presence of children, when controlling for age, the difference between managers and students attitudes was not significant. Female respondents from both samples disagreed significantly more than their male counterparts. This is consistent with Proposition 6, while inconsistent with Proposition 5. Similar results were found by Hartung and Rogers (2000), who found that female students and managers, who are enrolled in professional training and are on a career track, express equal commitment to having high expectations for their career and family life. When the analysis of the results was done without controlling for the age difference between managers and students, the difference in the attitudes between managers and students was significant. This indicates that, as students get older within this industry they are likely to disagree significantly more with items that measure the negative impact of children on the working mothers career than would have been reflected when the respondents were younger. It was

noted that the items that measured this theme resulted in the biggest difference in opinion between male and female students.

In summary, when compared with students, managers, (a) were just as supportive of the organisation or government playing a role in managing work-family interface issues, (b) somewhat disagreed with traditionally defined childcare roles (c) disagreed more strongly that children have a negative impact on the working mother's career and (d) indicated a very strong disagreement towards traditionally defined sex roles.

This study also identified gender differences in perceptions of key work and family issues. When compared with males from both samples, females in both the manager and student sample (a) indicated a significantly strong support for employers and government to play a role in managing work-family interface issues, (b) expressed significantly stronger disagreement with traditionally defined childcare roles, (c) disagreed more significantly that children have a negative impact on the working mothers career and (d) indicated significant disagreement towards traditionally defined sex roles.

University of Cape Town

SUGGESTIONS FOR FUTURE RESEARCH

This study expanded the gap in the literature pertaining to the comparison between students and managers towards work-family issues and where the responsibility for this lies, and suggests a few areas that necessitate further exploration:

1. A longitudinal research design would provide valuable information regarding whether student's attitudes towards work family issues changes over time. The current study used a cross-sectional research design, which limits the inference of causal relationships.
2. The sample size could be extended to include students and managers from all the provinces within South Africa. This will provide a larger sample size, from a greater geographical area and allow the results to become generalisable across the South African context.
3. Extending the body of literature available on the attitudes of managers and students within South Africa context would be beneficial in enhancing our understanding of this construct. It will also aid the South African government and employers to better cater to South African employees.
4. Future research could make use of a sample of managers and students that are not necessarily from accounting organisations, or undergoing professional training for the financial industry. This will provide a broader understanding of the attitudes towards work-family issues of managers and students in general, across industries.
5. The managers within the financial industry that were surveyed for this study were on average quite young. Should future studies be done on managers in the financial industry, they should rather survey partners within the firm, as they are likely to be older and more established.

IMPLICATIONS FOR PARENTS, UNIVERSITY PERSONNEL AND ORGANISATIONS

The results from this study are likely to provide information that can be useful to students, employers, career psychologists and the government.

The implications of the study are many. First, there is a gap between the expectations of future employees and the existing organisational work-family policies. The expectations of students might change once they have entered the world of work and have gained life experience. However, in the meantime, organisations run the risk of not attracting or retaining valuable employees who seek to be employed by organisations that offer work life balance and flexible options.

The comparison of the attitudes of managers and students will illustrate the gap that exists between the expectations of future employees and what the work-family interventions and policies that employers are currently making available to their managers and employees (Gaffey & Rottinghaus, 2009; Hartung & Rogers, 2000). Thus, organisations will be able to structure work-family policies that are really valued by their employees. These policies should be carefully planned and conscientiously implemented in order to ensure that the intended objectives are met (Covin & Brush, 1991).

With the knowledge that is gained from the body of literature on the attitudes of students and managers towards work family issues and what the organisation is currently offering; educators and career psychologists can begin to structure a programme that can prepare students for the world of work. This will aid in bridging the gap between students expectations and the current reality within organisations.

Should the government be willing, they will be able to structure the work-family policies that they have in place to include what the employees actually value (Ulrich & Brockbank, 2005). Additionally, legislating some work family policies could attract potential employees, who previously chose not to work, to take up employment and contribute to the economy.

FINAL NOTES

Several developments of the work-family issues literature were achieved in this study. The limited literature of comparisons between managers and students was extended, thereby assisting in addressing the current gap in the literature of the construct.

It was found that there was a larger difference between the attitudes of females and males, than there was between managers and students. This knowledge could have implications for future research as well as career psychologists, the practical teaching methods of institutions that encourage the attainment of career aspirations amongst youth, as well as employers.

The most important contribution of this study is the knowledge gained about the attitudes of both male and female managers and students within the accounting (auditing) industry towards key work-family issues within the South African context. No previous literature regarding this construct, was conducted in South Africa or within the financial industry, this study is therefore a valuable contribution to South African empirical research.

Finally, this research suggests that many traditional organisational policies regarding family issues are inconsistent with what the emerging workforce desire (Covin & Brush, 1993). There is a growing tendency for employed parents, from both sexes, to attend to family matters at the expense of their careers. Among these employees, it is thought that this is the right thing to do. This indicates that there is a shift in the values of the emerging workforce.

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