

Absenteeism Resulting from the Role of a Primary Caregiver

by

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MBA, University of Dallas, 1996

BBA, Baylor University, 1991

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

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Abstract

American employers have expressed that employee absenteeism impacts employee productivity, such as from individuals serving as primary caregivers. This research study utilizes a pragmatic research approach to understand the frequency of absenteeism from primary caregivers. The study population came from individuals located in Dallas, Texas that were either employed at professional accounting firms or other accounting roles in industry organizations. The theoretical framework for the study follows the performance prism theory. The data were collected in an online survey that included various demographic information and details of the caregiver or non-caregiver role. Research question 1: What is the difference in absenteeism between accounting professionals who serve as a primary caregiver or a non-caregiver? Data analysis was performed with an F-test two sample for variances resulting in an F-statistic value (1.38) that was less than the F-critical value (1.46) and a P value (0.08) based on an alpha of 0.05, resulting in the acceptance of the null hypothesis. Research question 2: What is the difference between absenteeism amongst professional accountants that serve in different primary caregiver roles? Data analysis was performed with an analysis of variance single factor test resulting in an F-statistic value (1.22) that was less than the F-critical value (2.77) and a P value (0.31) based on an alpha of 0.05, resulting in failing to reject the null hypothesis. Social change occurs as accounting professionals promote employee policies that address the needs of working professionals who serve as a primary caregiver and society benefits from organizations enacting employment policies with empathy and understanding for the growing number of individual primary caregivers.

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Dedication

This dissertation is dedicated to my wonderful son Luke. Luke brings pure, innocent joy to everyone he encounters. As we have worked through his daily challenges, he has shown me the benefits of hard work and the positive impact an individual has on others. While the world may define him because of his challenges, I celebrate him for the pure happiness and positive attitude he lives with every day. I am a better person just by being his father.

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Chapter 1: Foundation of the Study

A dynamic change within the world population is occurring through an overall increase in population age. By the year 2050, approximately 22% of the world's population will be over 60 years of age (Sethi, 2017). On the opposite end of the spectrum, an estimated 19% of children now identify as having special healthcare needs (Zimlich, 2019). Over five years, the number of caregivers increased by a factor of 20% while at the same time maintaining paid employment (Sethi, 2017). This study examined the statistical frequency of absenteeism in business organizations resulting from employees in a primary caregiver or non-caregiver role.

Background of the Problem

With eight million employees in the United States serving as a primary caregiver, organizations face the dilemma of how to provide organizational policies designed to reduce absenteeism among personnel (Hopps et al., 2017). Absenteeism occurs when employees experience unplanned absences from a typical work schedule, which results in an increased indirect cost for business organizations (Nunes et al., 2018). Absenteeism represents invisible financial impacts on organizations through lost productivity, lower quality performance, lower customer service levels, and negative impacts on employee morale (Trusic et al., 2017). Organizations in the United States experience an estimated \$522 billion lost opportunity cost due to family caregiving; these opportunity costs represent the economic value of productivity lost due to providing care to another individual (Hopps et al. 2017; Chari et al., 2015). These opportunity costs represent the negative influences on employees in the workplace from factors external to business

organizations. The research examined current trends in the business environment focusing on employee absenteeism and the presence of primary caregivers within participating organizations. The statistical difference between primary caregiver or non-caregiver roles as determined by employee absenteeism in professional accounting firms was analyzed in this quantitative research study. The study included a reported absentee frequency, such as hours missed from work, as reported by study participants. The resulting knowledge enabled professional accounting organizations to understand the statistical difference of employee absenteeism between primary caregiver and non-caregiver roles.

Problem Statement

An organization's strategic performance is defined by the effective administration of financial resources and personnel resources (Hieu & Nwachukwu, 2020). The general business problem addressed in this study was absenteeism resulting from influences outside of the organization, such as having to serve as a primary caregiver. In American families, 47% of individuals between the age of 47 and 59 serve in the role of primary caregiver for aging parents or provide care to a minor-age child still living within the household (Parker & Pattern, 2013; Suh, 2016). Hopps et al. (2017) noted, eight million employees in the United States serve in the role of a family caregiver, and caregivers represent approximately 16.6% of the United States adult population. Approximately 75% of American employers report that employee absenteeism impacts productivity in either moderate or significant terms; additionally, employee disengagement is evidenced by increased absenteeism (Nunes et al., 2018). In professional accounting firms, poor

employee engagement affects employee morale through higher employee turnover rates and lower work performance (Johnson & Pike, 2018). Poor employee engagement occurs when an employee's values, such as balancing personal and professional responsibilities, are not aligned with the accounting firm's culture and core values (Johnson & Pike, 2018). The specific problem addressed in this study was employee absenteeism resulting from the role of primary caregiver in employees within the accounting professional services field.

Purpose Statement

The purpose of this study examined the difference in absenteeism among accounting professionals between those in caregiver and non-caregiver roles. The general business problem came from adverse effects from employee absenteeism resulting from influences outside of the business organization. Employees serving in the role of primary caregiver represented an outside influence that impacted those employee's absenteeism rates. Employee attendance, impacted by absenteeism, represents an impact on both economic and intangible resources within organizations (Hopps et al., 2017). The financial impact of lost productivity relative to employee depression alone is an estimated \$84 billion (Nunes et al., 2018). Work-family policies provide a means to mitigate the impact of employee absenteeism (Medina-Garrido et al., 2020).

The research collected data from employees in multiple professional accounting organizations in Dallas, Texas, to ascertain the magnitude of employees who were impacted by serving in a primary caregiver role or as not serving in a caregiver role. Public accounting firms are experiencing employee retention challenges within the

millennial generation employee group influenced by organizational justice (George & Wallio, 2017). The millennial generation represents individuals born between 1982 and the late 1990s (George & Wallio, 2017; Twenge, 2010). Organizational justice impacts workplace factors within an organization's work assignments and work arrangements, such as job stress, job satisfaction, employee turnover, and commitment (George & Wallio, 2017). The research presented a quantitative survey to these firm's employees with the desired sample size of approximately 150 to 200 individuals within these accounting organizations. The employee samples were collected through email and personal contacts within the organization. The human resource department was contacted to coordinate data collection and ensure compliance with internal organizational policies and procedures.

Nature of the Study

Pragmatism represented a research approach applicable to a quantitative, qualitative, or mixed-method study design. This philosophical tradition contended the development of knowledge and understanding results from direct experiences. Pragmatism derives from the professional work of American philosophers William James and John Dewey (Dewey, 1916; James [1907], 1979; Easterby-Smith, 2018). Within management research, pragmatism provided a constructive viewpoint focusing on activities applicable to knowledge development and understanding from individuals' learned experiences (Easterby-Smith, 2018). With this research study, a pragmatic research approach was applied to the reported frequency of absenteeism from employee

primary caregivers. The primary caregiver's direct knowledge provided a sound foundation to gather information for this research study.

In a non-experimental study design, researchers utilized a quantitative study model to gather information relative to the study's specific problem. A non-experimental design represented a quantitative research method that sought to measure the statistical difference in survey results among variables or scores resulting from the research study (Creswell, 2018). To quantify a statistical difference within the study participant groups, researchers designed a scoring methodology for comparative analysis. The scoring methodology for some survey questions followed a categorical, ordinal scale based on responses with a natural order pattern (Easterby-Smith, 2018). In this study, the natural order pattern occurred from respondents falling within specific category groupings: 1) study participant is the primary caregiver for a child, 2) study participant is the primary caregiver of a parent, 3) study participant is the primary caregiver for a spouse, 4) study participant is the primary caregiver of more than one category, or 5) study participant is not a caregiver.

Research Question

The research questions for this study examined the difference in absenteeism resulting from employees serving as a primary caregiver or as a non-caregiver. A hypothesis sample testing survey was delivered electronically via email to participants asking if they identify as either a primary caregiver (Group 1) or not a primary caregiver (Group 2). For those participants identifying as a primary caregiver, the survey asked the participant to classify themselves as the primary caregiver to a child (Group 3), a spouse

(Group 4), a parent (Group 5), or more than one caregiver category (Group 6). Using a two-sample survey and an ANOVA test, the association between the study's variables was measured from the research questions presented (Creswell, 2018). A total of two research questions were answered. Study participants were asked to quantify the number of hours missed monthly from regularly scheduled work time resulting from the role of primary caregiver. The quantity of missed work hours determined the scope of absenteeism in the corporate workplace.

Research Questions

RQ1: What is the difference in absenteeism between accounting professionals who serve as a primary caregiver or a non-caregiver?

RQ2: What is the difference between absenteeism amongst professional accountants that serve in different primary caregiver roles?

Hypotheses

In this study, the general hypothesis came from the expectation of the role of a primary caregiver's impact on absenteeism within the workplace. Primary caregiver employees faced a conflict in responsibilities between family obligations and professional work commitments. These conflicts resulted in higher absenteeism within the workplace. A method utilized to examine a hypothesis came from constructing descriptive and inferential questions. The hypothesis was a statistical difference existed in the frequency of absenteeism between the primary caregiver role and a non-caregiver role. To test this hypothesis, information was gathered from employees regarding the monthly frequency

of absenteeism directly resulting from providing for other individuals' complex care needs.

Hypothesis

H1₀: There is no statistically significant difference between the average monthly absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

$$\mathbf{H1_0: \mu_1 = \mu_2}$$

H1_a: There is a statistically significant difference between the average monthly absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

$$\mathbf{H1_a: \mu_1 \neq \mu_2}$$

H2₀: There is no statistically significant difference between the average monthly absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

$$\mathbf{H2_0: \mu_1 = \mu_2 = \mu_3 = \mu_4}$$

H2_a: There is a statistically significant difference between the average monthly absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

$$\mathbf{H2_a: \mu_1 \neq \mu_2 \neq \mu_3 \neq \mu_4}$$

Theoretical or Conceptual Framework

The study examined professional accounting organization's employee absenteeism resulting from the role of a primary caregiver. The theoretical framework appropriate for the study followed the Performance Prism Theory (PPT) by Neely et al., 2001. PPT provided a basis for organizations to examine and measure performance from alternative perspectives not considered by other theoretical frameworks. PPT was not a rigid and inflexible performance model but a model that provided elasticity to adjust performance measurements to a wide variety of industries and organizations (Liu et al., 2015).

Previous performance management models concentrated on stakeholders as organizational owners or shareholders; whereas, PPT included internal parties within stakeholder definition (Elmgasbi, 2019). PPT assisted in the investigation of intricate connections among the various stakeholders within an organization. PPT identified these intricate connections impacting organizational performance management (O'Boyle & Hassan, 2013). The theory contained five interconnected aspects within PPT to address performance management: stakeholder satisfaction, strategies, processes, capabilities, and stakeholder contribution. Stakeholder satisfaction defined the significant stakeholders within the organization and determining their needs. Strategies were the methods required to meet the needs of the stakeholders successfully. Processes demonstrated the specific procedures enacted, allowing the strategies to be conveyed. Capabilities represented the amalgamation of organizational resources of personnel, equipment, and infrastructure necessary to implement the defined processes. Lastly,

stakeholder contribution acknowledged the symbiotic relationship between the organization and stakeholders.

The organization delivered benefits to the stakeholders, and the stakeholders supplied their performance back to the organization (Neely et al., 2001). PPT provided organizations a basis to address the ever-changing business environment, which created greater intricacies within stakeholder groups (Liu et al., 2015; Neely et al., 2001). PPT facilitated the organization by identifying stakeholders within the organization and the frequency of employee absenteeism. The creation of organizational policies addressing these stakeholder needs ultimately provided positive impacts on employee performance.

Operational Definitions

In this study, the following definitions were identified and utilized as a part of the overall research.

Absenteeism: The situation where employees are absent from scheduled work time that occurs in an unplanned manner (Lakshmi & Swapna, 2019; Nunes et al., 2018).

Caregivers or Primary Caregivers: Individuals who assist other persons in daily living activities (e.g., daily hygiene needs), instrumental daily living (e.g., personal or household chores), and outside social activities. Caregiving extends to the performance and support of clinical medical needs, including medication management and other personal medical care (Poo & Whitlatch, 2017).

Costs and Resources for Elder Care: These costs represent opportunity costs associated with providing unpaid care and support to another individual (Chari et al., 2015).

Employee Wellbeing: The concept of employee wellbeing encompasses an individual's physical welfare and mental health by maintaining an effective balance between work commitment and home responsibilities (Hancock & Cooper, 2017).

Presenteeism: The circumstance where employees are physically present within the workplace but fail to engage in workplace responsibilities fully (Lack, 2011).

Assumptions, Limitations, and Delimitations

Assumptions represent fundamental aspects within research surrounding theoretical assumptions, underlying relationships, a researcher's experiences, and the method to interpret results (Helmich et al., 2015). From these assumptions, business researchers advance knowledge with studies that depend on creditability and the ability for corroboration (Mendes-Da-Silva, 2019). Limitations exist in academic research relative to study sample characteristics, such as homogeneous or convenience samples, and generalization of study results to larger populations (Morgado, 2018). Delimitations involve a decision path toward confining research's scope to ensure a study that is both practical and concentrated (Snelson, 2016).

Assumptions

Assumptions influence data collection methods and analysis activities, as noted in Helmich et al. (2015), which facilitates unbiased approaches in analytical methodologies that have the ability for replication by other researchers (Mendes-Da-Silva, 2019). In business research, replicability generates respect and trustworthiness within quantitative and qualitative research methods (Mendes-Da-Silva, 2019; Kandori, 2018). Assumptions surround research when academic literature lacks the validation of data parameters within

the study subject area (Cucurull-Sanchez et al., 2019). For this study, assumptions occurred in the areas of study participants, organizational stakeholders, and participant responses. Study participants were assumed as representative of the general population of accounting professionals impacted by the role of primary caregiver. Further, the assumption existed these participants answered the study survey questions honestly. PPT served as an effective framework based on the supposition that PPT appropriately identifies organizational stakeholders and allowed that these stakeholder needs be understood relative to employee absenteeism. Lastly, the assumption existed that the participant responses provided the opportunity to answer the study research hypothesis.

Limitations

Limitations result from scope restrictions searching specific communication platforms, a restrictive selection of available databases, curbing searches to precise academic publications, and by utilizing exclusive search phrases as part of the literature review process; however, these restrictions benefit the research process by keeping the study practical and concentrated (Snelson, 2016). Limitations stem from selecting specific population groups and the particular organizational setting (Munthe-Kaas, 2019). Limitations in this study were the variety of family caregiver roles, the selection of participants from accounting services firms, the geographic locale of Dallas, Texas, and the dependence on adequate survey responses to establish an appropriate sample size resulting in accurate inferential results (Creswell, 2018).

Delimitations

Snelson (2016) noted that delimitations outline the components defining the scope and establishing boundaries for the research study. The delimitations in this study entailed the survey population from an accounting professional services firm of college-educated professionals. The study was also delimited with the use of a quantitative survey method with a non-probability sampling design, which may overlook significant groups within the sample (Easterby-Smith, 2018).

Significance of the Study

The significance of the study came from a greater understanding of adverse effects on employee absenteeism for individuals who served in the role of a primary caregiver. For business organizations, the study revealed the magnitude of workdays missed from caregiver employees, translating into financial impacts for the organization. The study served as an opportunity to expand knowledge through the direct exploration of a current management concern. The evolving caregiver role changes the impacts on business organizations dynamically. Historical management processes no longer apply in the daily administration of this new classification of employees. The study examined individual employee's absenteeism frequencies as a means to develop improvements to business policies and practices.

Contribution to Business Practice

Business research seeks to contribute to management science by expanding organizational knowledge and examining emerging theory (Easterby-Smith, 2018). This study began by examining absenteeism resulting from employee caregiving within the

field of accounting professionals. George and Wallio (2017) present findings from a PriceWaterhouseCoopers (PwC) LLP study on millennial turnover in public accounting. The study noted that millennials represent approximately 80 percent of the public accounting workforce. PwC reported work-life balance and work flexibility as the main contributing factors to millennial turnover. An understanding of how absenteeism influences work-life balance and work flexibility contributed to business practice knowledge. As noted in Easterby-Smith (2018), researchers achieve the practical application of research through the methodology of Mode 1 ½ research. Mode 1 ½ research produces applicable knowledge by joining the scientific research method with business-like engagement.

Implications for Social Change

Business researchers encounter diverging perspectives during the research process. These viewpoints represent the burden to advance academic knowledge and the expectation to resolve business problems with practical solutions (Easterby-Smith, 2018). From this study, business organizations gained a greater understanding of how employee absenteeism becomes influenced by an employee's role as a primary caregiver. With this new knowledge, organizations can explore existing employment business policies with the intent to mitigate negative impacts from absenteeism through the development and creation of revised business policies.

Transition and Summary

This dissertation researcher concentrated on the business organization challenge of employee absenteeism resulting from the role of employee primary caregivers.

Chapter 1 presented a synopsis and background of the subject matter. The chapter furnished the foundational basis to study the topic resulting from the lack of data on employees' absenteeism among personnel with family care needs. Chapter 2 provided a literature review on current academic knowledge about employee absenteeism and the various aspects of impacting employee primary caregivers. The chapter outlined the search methods and strategies followed to locate applicable articles and summarize the resulting information. Chapter 3 included a discussion of the research methodology that was utilized for this study to examine the impact on employee absenteeism as a result of employees serving as a primary caregiver. The study employed pragmatism's philosophy to focus on activities applicable to knowledge development and understanding from information derived directly from individuals (Easterby-Smith, 2018).

Chapter 2: A Review of the Professional and Academic Literature

Literature Search Strategy

The literature review included sources available through the University of the Southwest Online Library Database Resources such as ProQuest and Sage Journals. The primary literary resources concentrated on peer-reviewed publications within the management science and social science fields. The strategy for searching literature centered around 85% of research being peer-reviewed articles published within the 5 preceding years. The review process allowed for the attainment of knowledge and academic information from a global perspective. In the professional and academic literature, the organization of the review explored current trends in organizational experiences focusing on employee performance impacted by employee absenteeism, the employee role of a primary caregiver, and studies on employee absenteeism. The review extended into specific literature within the public accounting profession to understand circumstances facing the profession resulting from experiences and challenges on employee absenteeism.

Conceptual Framework/Theoretical Foundation

The Performance Prism Theory (PPT) framework in Neely et al. (2001) provided the applicable structure for the study. A vital component within PPT includes the determination of stakeholders within an organization. This stakeholder role is integral to an organization's effective planning and implementation of strategic initiatives from various organizational perspectives (Severgnini et al., 2018). PPT incorporates individuals within organizations as part of the definition of stakeholder (Elmgasbi, 2019).

Lastly, PPT furnishes an adaptable approach for the ever-increasing complexities of stakeholders' evolving economic environment (Liu et al., 2015; Neely et al., 2001). As noted in Hopps et al. (2017), organizations encounter a changing workforce, including internal stakeholders, who serve in a family caregiver role. PPT enables organizations to examine employee performance in a flexible, malleable manner.

Additionally, PPT recognizes the symbiotic relationship between organizations and stakeholders (Liu et al., 2015; Neely et al., 2001). The purpose of this study examined through statistical analysis employee absenteeism as a result of employees serving as a family member or other individual's primary caregiver. By identifying employees as stakeholders within organizations, PPT provided a foundational basis for an organization to examine employee experiences. From this study, organizations were able to ascertain from the base hypothesis or null hypothesis that either no statistical difference existed or a statistical difference existed between employee absenteeism resulting from providing for the complex care needs of other individuals.

Literature Review Related to Key Concepts and Variables

Employee productivity has the potential to decline in response to influences external to the professional work environment. As noted by Hopps et al. (2017), approximately eight million employees in the United States serve in the role of a caregiver for another individual. A business organization's employment practices encounter new predicaments in addressing this new dynamic within its workforce. Organizations experience an increase in lost opportunity costs from employee productivity loss as a result of providing care to another individual. The economic value

of lost productivity costs lost by organizations in the United States is an estimated \$522 billion due to family caregiving (Hopps et al., 2017; Chari et al., 2015). From these external forces, employee productivity generates negative influences on organizations from these lost opportunity costs. External forces, such as the balancing between family life and work-life, contribute to employee absenteeism (Medina-Garrido et al., 2020). The literature review concentrated on employee absenteeism as the dependent variable for the study. The independent variable came from the literature review on the employee role of a primary caregiver. The study's independent variable occurred through study participants identifying as either not serving in a primary caregiver role or as serving in a primary caregiver role, such as for a child, spouse, parent, or more than one caregiver category. The dependent variable was the resulting behavior directly influenced by the independent variable (Creswell, 2018). The independent variable was the study factor, which leads to the study effect under observation (Easterby-Smith, 2018).

Employee Performance

Employee performance represents an ever-present focus for organizational leaders to address high-performance levels (Abdirahman et al., 2020). To achieve quality performance levels, leaders examine factors having a positive relationship to attain desirable employee performance. In Abdirahman et al. (2020), the authors conducted a study exploring the relationship between work-life balance, job satisfaction, and organizational commitment on employee performance levels. By understanding this relationship, organizations are provided the opportunity to design and implement policies specifically targeted to improve employee performance. Regarding work-life balance,

the idea centers on how employees reach an appropriate balance between professional work commitments and family commitments within the home resulting in a positive employee attitude. A positive employee attitude leads to the job satisfaction component of employee performance. Job satisfaction influences the employee's attitude and the capacity to complete required job tasks with high levels of performance. Another aspect of employee performance comes from the impact of experiencing organizational commitments to achieve objectives, provide required efforts to complete tasks, and a personal sense of ownership for the organization (Abdirahman et al., 2020; Abou Hashish, 2017). According to Abdirahman et al. (2020), the results indicated a positive relationship between work-life balance, job performance, and organizational commitment to employee performance. In Johnson and Pike (2018), employee engagement within accounting firms impacts work performance. When employee's values align with the accounting firm's values, employee engagement increases resulting in higher employee performance.

The relationship between organizational performance and work-life balance embodies a growing focus on management science research and a concern for organization leaders (Wong et al., 2020). Organizational performance connects with employee performance through evaluating organizational performance: productivity, organizational commitment, employee retention, employee recruitment, employee attendance, and career motivation (Wong et al., 2020). Work-life balance entails flexible work hours, workplace health programs, and family-friendly workplace policies (Wong et al., 2020). Alternative work arrangements (AWA) demonstrate initiatives organizations

utilize to improve workplace motivation (Anderson & Smith, 2019). Within professional accounting services organizations, the presence of AWA provides an environment where employees have lower turnover rates, experience fewer professional burnout occurrences, and experience lower stress levels within the workplace (Anderson & Smith, 2019).

Also, AWA serves as an organizational strategy to improve gender gaps present in public accounting organizations (Anderson & Smith, 2019). Through the meta-analysis completed by Wong et al. (2020), the study connected a strong relationship between work-life programs and the organizational performance measures of career motivation, employee attendance, employee recruitment, and employee retention. Work-life balance initiatives diminish the conflicts between work and non-work responsibilities, improving the overall welfare of employees. Employee performance is positively impacted when these employees experience positive physical and mental health through organizational work-life balance arrangements (Wong et al., 2020).

Employee Productivity

Employee productivity encompasses various aspects of the employee experience, such as flexibility within the workday, a work product with meaning, job satisfaction, and organizational citizenship behavior (OCB) (SunHee & Lee, 2017). OCB elevates the overall functioning within organizations through positive and pro-social workplace behaviors, and OCB has a strong relationship to organizational productivity through increased employee performance (SunHee & Lee, 2017). OCB represents a philosophy bringing together employee productivity with job satisfaction (SunHee & Lee, 2017; Brenner et al., 2010). SunHee and Lee (2017) developed the hypothesis to explore the

link between job satisfaction, meaningful work, and OCB; the connection between these three components is represented with work time flexibility. The study results found a connection between work time flexibility and the resulting job satisfaction and meaningful work. A component of work time flexibility comes with an employee's ability to select specific times to perform work responsibilities; higher employee productivity levels resulted when increased flexibility was allowed relative to work schedules (SunHee & Lee, 2017). The study indicates the significance of utilizing OCB in employee management's counseling aspect to impact job satisfaction to the benefit of employers and employees alike (SunHee & Lee, 2017). Halinski et al. (2018) note greater work efficiency occurs when employees maintain control in the work domain through greater work time flexibility and the ability to juggle competing priorities. Within professional accounting organizations, OCB equates to the use of AWA as a method to improve job satisfaction and reduce gender discrimination. Anderson and Smith (2019) detail this concept by studying gender discrimination within public accounting firms and the support from large accounting organizations to decrease gender gaps by using AWA. Organizations that have implemented AWA experience decreased gender discrimination and achieve higher levels of job satisfaction (Anderson & Smith, 2019).

Employee productivity can impact organizations through various distractions within the workplace and employee illness-related absenteeism (Bialowolski et al., 2020). While many organizations in the United States provide employer-sponsored health insurance programs to manage employee-related illness, these same organizations fail to

recognize the relationship between these programs and the workforce's ultimate productivity (Bialowolski et al., 2020). Bialowolski et al. (2020) surveyed over 3,200 employees from the United States manufacturing sector to assess productivity impacts from sick-related absenteeism and from other distractions within the workplace to determine the annual financial impacts to the organizations represented. Bialowolski et al. (2020) highlight other research targeting financial losses from sick-related absenteeism; however, they also underscore the lack of research available in quantifying financial losses from distractions within the workplace. Survey respondents were asked to self-report the amount of time distraction that occurs during the workday. Information on sick-related absenteeism was gleaned from organizational records. Through statistical analysis, Bialowolski et al. (2020) assessed costs to productivity from distractions occurs at approximately fifteen times higher rate than the costs related to sick-related absenteeism. Distraction related productivity loss associates with 8.49% of work time, while sick-related absenteeism associates with 1.84% of work time. For the participating organizations, the annual financial losses ranged from \$459 to \$679 per employee for sick-related absenteeism, while the annual financial losses ranged from \$6,703 to \$10,086 per employee for distraction-related productivity losses. The cost discrepancies between sick-related absenteeism and work distractions demonstrate a waiting opportunity for organizations to develop creative initiatives to improve employee productivity through diminished workplace distractions (Bialowolski et al., 2020).

Employee Role of Family Caregiver

With the increased number of individuals who serve in the role of a caregiver, a new area within the legal profession emerged in the form of caregiver discrimination lawsuits (Adams et al., 2014). The authors utilized information from the National Study of the Changing Workforce (2008) to quantify the increase in caregiver discrimination claims. When employment policies are updated to allow flexible work schedules or use personal time off, organizations experience a lower number of discrimination claims (Adams et al., 2014). Professional accounting organizations employ AWA to reduce gender-based discrimination claims relative to compensation or leadership opportunities within top management (Anderson & Smith, 2019).

Another study related to caregivers' job discrimination indicates a similar result as Adams et al. (2014). The authors explored multiple scenarios to ascertain the level of discrimination caregiver employees experience in the professional workforce (Henle et al., 2020). The study results report that caregiver parents received lower employment rates, lower salaries, and received lower performance ratings than their non-caregiver peers. These negative employment impacts affected all categories of caregivers, such as parents caring for children, adults caring for elderly parents, and adults caring for both children and elderly parents.

In exploring impacts on employee productivity relative to family caregiving, Woo and Yun (2020) present a study examining these impacts within Korean society. As noted in the study, lost employee productivity results from informal long-term care provided by family members. In examining lost productivity, the authors explored

multiple demographic variables. From the analysis, the results demonstrated an increase in lost productivity from \$2,662 United States Dollar (USD) in 2008 to \$4,841 in 2016. The results also indicate that lost productivity costs increase as time passes. In conjunction, the results show the costs of providing care increase with the aging population and lost productivity costs increase even further. From these results, business organizations can explore potential programs as support and assistance for employees to prevent employee absenteeism.

In the United States, eligible employee caregivers benefit from The Family and Medical Leave Act of 1993 (FMLA) (The Family and Medical Leave Act of 1993, 2020). FMLA defines eligible employees as individuals employed for at least 12 months and completed at least 1,250 service hours in the previous 12 month period. In general terms, FMLA applies to employers with more than 50 employees working during 20 or more calendar workweeks. FMLA provides eligible employees time away from work to care for a child, spouse, or parent and requires employers to restore these eligible employees to their current or equivalent position upon return. In the original language, federal employees were not included as eligible employees. In 2019, the President signed legislation now allowing 2.1 million federal workers access to 12 weeks of parental leave for the birth, adoption, or foster care of a child (Nagele-Piazza, 2019). Even with these federal protections, approximately 40% of employees do not qualify as eligible employees and do not benefit from FMLA provisions (Linnebur, 2020).

The role of family caregiving has grown in prominence in recent years. Within the political arena, health care continues to be at the forefront of many political

conversations. From both a public perspective and a political position, several vital factors highlight family caregiving's importance. These factors include an increased awareness of an aging population, the legislation of the Affordable Care Act (ACA), the expansion of information technologies for consumers regarding health care, and the political activities at the state and federal level centering on assistance for family caregivers (Kelly & Wolff, 2016). ACA transformed the Centers for Medicare and Medicaid's (CMS) programs by creating quality incentive programs to improve care delivery programs for at-risk older adults and long-term care services (Kelly & Wolff, 2016). As a result of these factors, emerging opinions have developed in the area of family caregivers. Health care delivery organizations now consider family caregivers' perspectives in the decision-making process and design patient care models around the person and the entire family unit. Health care organizations leverage the use of information technology systems to streamline family care plans. Lastly, health care providers develop adaptive care models to meet diverse populations' needs to accommodate various organizations and settings (Kelly & Wolff, 2016).

In a study of Canadian workers, Glavin and Peters (2015) studied the relationship between a caregiver's role and the resulting strain that occurs for those individuals. At the time of publication, approximately eight million caregivers existed in Canada, providing 80% of the required long-term care to individuals (Glavin & Peters, 2015). Glavin and Peters (2015) examined the association between the caregiving frequency and the impact on the caregiver's mental health, the frequency of caregiving and the work-family conflict created, and if the rate of mental health issues is higher among women

caregivers. Study results indicated a strong connection between the caregiving frequency and the caregiver's mental health, especially among women. The study also indicated an additional focus on the informal caregiver roles is warranted because these informal caregiver roles may be overlooked in economic evaluations and the resulting financial impacts (Glavin and Peters, 2015).

Caregiver Support Systems

Family caregivers' perceived stress provides a basis to explore the association between the perceived stress and family-support systems or externally provided support systems (Diallo et al., 2019). Diallo et al. (2019) conducted a quantitative analysis to understand caregiver impact from the variables of family-system support resources, perceived stress, and external support resources by utilizing, in part, the Circumplex Model. Specifically, Diallo et al. (2019) explored Hispanic dynamics serving as family caregivers for individuals with chronic medical conditions or infirmities. Quoting from Diallo et al. (2019, p. 6), the study entailed two research questions:

1. Are family-systems resources based on the Circumplex Model and related to the perceived stress levels of Hispanic family caregivers?
2. Do external resources mediate the association between family-systems resources, based on the Circumplex Model, and the perceived stress of Hispanic family caregivers?

The study results indicated an intervening effect between family-systems resources and perceived stress through regression analysis. The analysis also indicated external

resources mediated the relationship between family-systems resources and caregiver's perceived stress (Diallo et al., 2019).

Caregiver stress and burden result from the increasing reliance on the role of caregivers in the after-care of patients recently discharged from hospitals (Towle et al., 2020). The increased stress appears with addressing the complex needs surrounding the management of chronically ill individuals. A key aspect of maintaining caregiver physical and emotional wellbeing occurs with adequate education and information on available caregiver support sources (Towle et al., 2020; Grant & Graven, 2018). Towle et al. (2020) surveyed caregivers utilizing the Zarit Burden Interview tool (ZBI) as a means to measure the scope of caregiver burden. The ZBI scores documented the frequency in how the caregiver burden impacts various facets of the caregiver's life: 71% of caregivers live with the patient, 83% of caregivers served in the role greater than two years, and 40% of caregivers maintain other responsibilities such as work commitments and child care for young children. The study results indicated the highest caregiver burdens were personal strain and balancing the role of caregiver, and meeting other life responsibilities (Towle et al., 2020).

Halinski et al. (2018) reported similarly increased caregiver burdens noted in Towle et al. (2020). Halinski et al. (2018) explored the caregiver roles of childcare, eldercare, and the sandwich generation, which includes both childcare and eldercare. In this situation, the sandwich generation represents those individuals that are "sandwiched" between the elderly and very young (Halinski et al., 2018). From these various caregiver roles, Halinski et al. (2018) detailed how each group worked more hours per week in paid

employment than the number of hours in a caregiver capacity. However, these same individuals reported higher levels of stress and a feeling of being overloaded from the caregiver capacity than from professional work commitments.

In a recent study, the Canadian Institutes of Health Research funded a research program to explore the caregiver support gap (Holroyd-Leduc et al., 2017). With an aging population, family caregivers represent an essential component of the overall health care provided to the elderly. Public and private health care systems rely on these family caregivers to meet a wide variety of needs for the elderly. Holroyd-Leduc et al. (2017) conducted a stakeholder meeting among researchers, family caregivers, caregiver associations, clinicians, health care administrators, and policymakers. The specific population studied focused on senior citizens with dementia, end-of-life care, and the complex health needs of the elderly. The discussions led to additional caregiver support suggestions and established a collaborative approach to strengthen the bonds among all stakeholders in attendance. An important takeaway from the stakeholder meeting created an online platform to aid caregivers of individuals with dementia.

The connection between employee productivity and employee wellbeing is an issue organizational leadership faces in a modern, global world. Employee burnout impacts individual wellbeing. From a management science perspective, organizations face the business reasons for a focus on employee wellbeing such as improving financial performance from an organizational perspective, creating employment policies because of the social benefit to employees, and reducing long-term impacts through employee sickness, absence, or eventual disability (Hancock & Cooper, 2017). An organization's

attention to its employee's wellbeing creates a corporate environment that supports employees in professional activities and in personal endeavors such as being a caregiver.

Eldercare

Duke University and Health System serve as an example of an Employee Assistance Program (EAP) designed to assist employees facing the task of eldercare for parents (Gwyther & Matchar, 2016). In 1999, Duke established a program to assist employees facing the situation of eldercare for aging parents. As recent as 2013, Duke Employee Occupational Health Statistics indicate that more employees utilize the Family Medical Leave Act (FMLA) provisions to care for elderly parents than by caring for children. As a result, Duke University strengthened its professional team that manages its family support program to include a team with experience in geriatrics and gerontology (Gwyther & Matchar, 2016). Duke University represents a model for other organizations to follow to create enhancements to EAP protocols and policies.

A dual role of a caregiver occurs in some modern family units. These individuals serve as a caregiver for an elderly parent while at the same time, being a caregiver for a young child. This sandwiched generation experiences a more significant impact on their health and personal endeavors when prioritizing others' needs of others over their own needs and desires (Halinski et al., 2020). Similarly, the family unit experiences levels of overload and conflict from the prioritization of caregiver responsibilities. These individuals report their challenges with "higher levels of family-role overload, maladaptive changes in behavior at work, and maladaptive changes in personal behavior" (Halinski et al., 2020, paras 1-2).

The world's aging population presents an evolving challenge for organizational workforce members to face now and in the future (Ghaffar, 2020). Eldercare for this aging generation results in additional financial burdens for the family caregiver (Ghaffar, 2020). Currently, approximately 13% of the United States population, 40 million individuals, are over the age of 65, and this percentage is expected to increase to 20% of the population, 73 million individuals, by the year 2030 (Ghaffar, 2020). A corresponding increase in the amount of eldercare will be experienced. These increased eldercare responsibilities may result in higher levels of absenteeism, higher frequencies of unpaid leave, employment status shifting from full-time to part-time, and increased occurrences of employee turnover (Ghaffar, 2020). In Gwyther and Matchar (2016), organizations such as Duke University implemented initiatives to support employees in addressing issues related to eldercare.

To understand these challenges, Ghaffar (2020) conducted a research study to understand the spillover effect from the increased caregiver financial burden into the professional workplace. In the research, Ghaffar (2020) explored the relationships between eldercare financial burden, emotional exhaustion, and reported job stress. The study's findings substantiate the relationship that exists between financial burden and emotional exhaustion. As a caregiver's financial burden increases, a corresponding increase in job stress and higher levels of emotional exhaustion result (Ghaffar, 2020). Similarly, job stress mediates the confirmed relationship between financial burden and emotional exhaustion (Ghaffar, 2020).

Halinski et al. (2018) present similar findings on reported stress from individuals providing eldercare. While Ghaffar (2020) approached the eldercare from the scope of the financial burden, Halinski et al. (2018) considered eldercare from the perspective of control in the workplace and perceived stress. By using statistical analysis, Halinski et al. (2018) demonstrated when employees have greater control over the workplace environment that these individuals experience higher levels of work efficiency, including the ability to adjust to ever-changing priorities, including eldercare. In the end, individuals with greater control over the workplace environment report lower levels of perceived stress relative to eldercare (Halinski et al., 2018). Similarly, Ghaffar (2020) validates the increased financial burden resulting from eldercare impacts emotional exhaustion, increases perceived stress, and creates the potential to impact an organization's workplaces negatively. Halinski et al. (2018) demonstrate that greater control within the workplace environment improves the burdens employees experience from providing eldercare.

Employee Absenteeism

Nunes et al. (2018) noted that absenteeism occurs when an employee misses time from a regular work schedule due to an unplanned absence. In the United States service sector, businesses lose approximately 2.3% of scheduled work time due to unplanned absences. In some cases, the financial impact may reach 20% of an organization's payroll expenses (Kocakulah et al., 2016; Easton & Goodale, 2005). While various reasons result in an unplanned absence, one common theme related to family issues comes from adult children caring for elderly parents. As reported in Kocakulah et al. (2016), a study

by the National Alliance for Caregiving and the American Association of Retired Persons reports that more than 44 million Americans serve in the role of caregiver. In this role, some amount of absenteeism inevitably results in a worker's performance. Kocakulah et al. (2016)) provide solutions for business organizations to proactively address absenteeism, including absence management programs, employee assistance programs, foster positive company culture, flexible work schedules, and financial incentive programs. The goals are the financial costs of such initiatives would be less than the costs of continued absenteeism.

Lakshmi and Swapna (2019) studied the relationship between employee absenteeism and organizational efficiency in the logistics industry. The study noted absenteeism represents a constant employee behavior. With a greater understanding of this employee behavior, organizations can formulate employee policies to manage and regulate desired employee attendance and performance levels. Within the study, data was gathered to explore circumstances resulting in absenteeism and the corresponding impact on organizational efficiency. The study collected data on the frequency of absenteeism and the current policies utilized to mitigate employee absenteeism. Data analysis accepted the alternate hypothesis of absenteeism, resulting in a substantial influence on organizational efficiency. Study recommendations include establishing policies allowing employees extended leave from work, medical leaves to address stress factors impacting employee health, and an education program to teach employees coping mechanisms for work-life balance.

EAP represents employment practice changes that business organizations implemented to improve employee benefit programs. The utilization of effective EAP programs results in improved employee performance, lower levels of absenteeism, and reduced presenteeism (Smith et al., 2019; Sharar & DeLapp, 2017). "Presenteeism" or "absenteeism" impacts employee performance levels in the professional setting. Presenteeism exists when employees maintain an established work schedule but fail to engage in expected work responsibilities (Lack, 2011). Absenteeism occurs when an employee deviates from a standard work schedule due to unplanned absences (Nunes et al., 2018). These absences may result in increased indirect costs for business organizations.

With forward-thinking employment policies, employers can turn potential negatives into positives in employee relations. For most employers, the reality of caregiver employees is ever-present in modern organizations. While employers may experience difficulties with employee productivity relative to the primary caregiver role, proactive planning by organizations establish formal programs and protocols to support employee caregivers and, in return, benefit the organization as a whole. In Holzapfel et al. (2016), the following programs create the opportunity to support caregivers and foster a sound employee benefits program: flexible work schedules, assistance to find outside resources to support caregivers, and the promotion to understand the organization's culture. With an aging population, organizations benefit in the long term by proactively addressing these caregiver issues and concerns.

Employer policies specifically targeted toward dependent care provide an opportunity for organizations to create a positive workplace for employees. Several key business policies relating to the availability of sick leave use for dependent care and formal financial policies for dependent care (McNamara et al., 2013). In the review of employee absenteeism, organizational policies available for dependent care demonstrate an organization's commitment to a positive workplace. The positive workplace created through such dependent care policies directly links the study hypothesis regarding absenteeism resulting from the role of caregiver. Dependent care and the role of caregiver both have the potential to result in absenteeism for business organizations. In the study, McNamara et al. (2013, p. 197-198) sought to explore the following hypothesis:

Hypothesis 1: A higher proportion of workers age 40 to 54 is associated with more extensive sick leave and financial programs.

Hypothesis 2: A higher proportion of female workers is associated with more extensive sick leave and financial programs.

Hypothesis 3: The proportion of female workers moderates the associations between the proportion of workers age 40 to 54 and the extent of sick leave and financial programs such that the associations are stronger for organizations with a higher proportion of female workers.

Hypothesis 4: A higher proportion of part-time workers is associated with less extensive sick leave and financial programs.

Hypothesis 5: A higher proportion of managerial workers is associated with more extensive sick leave and financial programs.

Hypothesis 6: A higher proportion of professional workers is associated with more extensive sick leave and financial programs.

McNamara et al. (2013) provide a strong foundation to the intended research study to statistically analyze the differences between employee absenteeism and the role of a caregiver. From an employer policy perspective, dependent care-related programs represent a prime discussion point relevant toward modern organizations experiencing an evolving culture with increased diversity (McNamara et al., 2013). Organizational leadership needs to consider strategic initiatives to link improved employment policies with the changing demographics within the present workforce (McNamara et al., 2013).

In the scope of employment practice changes, systems-based workplace wellness programs have shown positive results in lowering the occurrence of employee sick leave and improvements in employee stress scores (Levett et al., 2019). The authors examined an organization within the human services sector with a reported high-demand and stressful environment. The study's objective was to determine the effectiveness of systems-based workplace wellness programs in reducing absenteeism by increasing employee productivity and fostering greater employee strengths through enhanced engagement. With the use of statistical analysis tools, the study reported substantial reductions in the use of employee sick leave, as well as a reduction of reported workplace stress from employees with an overall increase in reported job satisfaction. The complete study results increased knowledge in system-based workplace wellness programs'

effectiveness to lower employee sick leave and an approach to improve the management of employee work-related stress.

As noted above, presenteeism represents an employee present in the workplace but not fully engaged in their job responsibilities. In Arslaner and Boylu (2017), the authors explored the impacts of employees' business organizational supports and the resulting impact on employee presenteeism. The study linked work-family conflicts and resulting presenteeism. The exploration of the psychosocial qualities of work and the existence of presenteeism serves to expand management knowledge of the interrelationship between the two (Janssens et al., 2016). In Janssens et al. (2016), the study indicates presenteeism in 50.6% of employees. The factors that led to presenteeism included high responsibilities, significant job burdens, a lack of employer support, and the perceived low employee rewards. The job demands-resources (JD-R) model serves as an approach for organizations to follow to reduce presenteeism. Excessive job demands and job burnout contribute to excessive presenteeism (McGregor et al., 2016). By utilizing the JD-R model, organizations recognize the impact presenteeism has on operations and overall productivity (McGregor et al., 2016).

From a human resource perspective, organizations need to understand how organizational policies may impact presenteeism. Haque et al. (2019) explored the relationship between perceived human resource management (PHRM) and presenteeism. PHRM entails human resource department policies created and implemented to achieve organizational goals by enabling the organization's human capital to contribute to these organizational goals (Haque et al., 2019). A benefit from PHRM comes through the

ability to influence employee behavior with higher enthusiasm, increased organizational allegiance, and commitment to achieving organizational goals (Haque et al., 2019). Four areas significant to sound PHRM are performance evaluation processes, employee compensation programs, employee management, and employee development, including education (Haque et al., 2019). In the Haque et al. (2019) study, the research encompassed understanding how employee perceptions of PHRM affect employee presenteeism. The research results indicated that employees who believe the organization operates an effective PHRM system would have lower presenteeism occurrences. Therefore, organizations can utilize a strong PHRM system to directly influence and lower the frequency of employee presenteeism (Haque et al., 2019).

Work-Life Balance

Work-family policy (WFP) represents an intangible resource within organizations as part of the human resource management functions (Martinez-Sanchez et al., 2018). Through WFP, organizations embrace a supportive family-focused human resource management philosophy influencing employee factors such as job satisfaction, a competitive recruiting advantage in the marketplace, and an increased employee organizational commitment (Martinez-Sanchez et al., 2018). WFP comes in various forms, which can be categorized as a flexible work schedule, programs for paid and unpaid leave, flexibility with work location, and supportive services (Medina-Garrido et al., 2020). The challenge of balancing work life and home life responsibilities directly influences the frequency of absenteeism, and WFP serves as a viable means to address this challenge (Medina-Garrido et al., 2020). Similarly, Halinski et al. (2018) reported

WFP allows employers to reduce instances of overload in the workplace while increasing the feeling of control employers experience in the workplace. Increased control comes in the form of flexible work arrangements, paid leave, or unpaid time away from work.

WFP provides tools employers utilize to improve employee mental health through reduced workplace overload (Halinski et al., 2018).

Flexible work schedule

Flexible work schedules allow employees to modify the length and allocation of working hours into customized structures to provide an accommodative organization approach. Work schedules allow for potential part-time hours for child care and to care for other family members. New mothers are allowed appropriate accommodations for items such as breastfeeding leave. Other accommodations come in the forms of compressed workweeks and other flexible arrangements (Medina-Garrido et al., 2020).

Programs for paid and unpaid leave

Compensation programs include policies for paid and unpaid leave for employees. Examples of these programs come in the form of leave for international adoption. Employees are provided time away for fertility treatments and other forms of assisted reproduction. For employers subject to FMLA provisions, employees utilize accrued paid and unpaid leave for personal medical needs, for the care of family members, or for other qualifying personal reasons (Medina-Garrido et al., 2020).

Flexibility with work location

Flexibility with work location allows employees the benefit to telework, conduct meetings virtually, and not be constrained geographically to complete job responsibilities

(Medina-Garrido et al., 2020). For large organizations, this flexibility may include employee relocation to an alternative business location closer to the employee's residence (Medina-Garrido et al., 2020). The frequency of telecommuting increased by 115% from 2005 to 2015 totaling approximately 26 million working in the United States (Rechtman, 2020). In the COVID-19 pandemic, 44% of the workforce, roughly 50 million individuals, were able to maintain employment through the availability of telecommuting programs (Rechtman, 2020).

Supportive services

Support services represent a wide variety of programs and amenities employers provide within WFP, such as workplace daycare centers, allowances for employees with child or eldercare responsibilities, counseling services, programs in time and stress management, and other family services support. Family support services come in the forms of assistance for psychological counseling, referrals to legal services, and financial counseling programs (Medina-Garrido et al., 2020). From a managerial perspective, WFP develops and enhances a positive working environment. Organizational leaders need to understand the connection between job satisfaction and organizational commitment (Martinez-Sanchez et al., 2018).

Work-life balance has received attention within management science research. However, the complexities for families who have children with disabilities have not received the same level of study (Brown & Sumner, 2019). Brown and Sumner (2019) utilized Bronfenbrenner's bioecological model (BM) to assess the impact of multiple variables on work-family conflict (WFC) in employees of children with disabilities. In

particular, BM served to study WFC impacts from personal resources, personal demand, employer supervisory support, and employer organizational culture. Personal resources were hypothesized to predict lower levels of WFC, while personal demands would predict higher levels of WFC. Employer supervisory support and the employer organizational culture were hypothesized to lower levels of WFC.

Personal resources, including the presence of a spouse or partner, only partially supported the hypothesis of lowering WFC. The hypothesis of personal demand was also only partially supported. Participants who reported having a child with more severe disabilities did report higher levels of work interfering with family, and participants with young children also reported higher levels of work interfering with family. However, no other significant predictor of work interfering with family was indicated from other personal demands. The variables in this study from the employee perspective were only partially supported as influencing WFC.

From the employer variables, supervisory support predicted lower levels of WFC. Higher supervisory support levels were predictive indicators of lower levels of work interfering with family and vice versa. Also, the employer organizational culture supportive of families was predictive of lower levels of WFC. From the Brown and Sumner (2019) study, an observation exists in the reported results from the study variables. The study variables from the employee perspective, personal resources, and personal demand were only partially predictive of WFC. The employer's variables, supervisory support, and organizational culture are strong predictors of WFC.

Organization leaders need to recognize WFP plays an integral role in human resource management and work-life balance for employees.

Flexible work arrangements (FWA) present an evolving situation for business organizations in emerging economies and industries (Conradie & de Klerk, (2019). The computer software development and consulting industries face the demand for FWA since its workforce faces a shortage of skilled and experienced software developers (Conradie & de Klerk, (2019). Using a quantitative research method, the study examined the number of hours worked in two populations of software developers: one group did not utilize FWA, and the other group entirely operated under FWA. The study results found no statistical difference in the number of hours worked between the two groups of software developers. The study also sought to quantify employee engagement within these two groups. Again, the study results indicated a strong relationship between FWA and employee engagement. Conradie and de Klerk (2019) concluded FWA enables organizations to recruit individuals from a larger talent pool while at the same time allowing organizations to reduce organizational costs related to employee workspace and the potential costs related to new talent relocation.

From a financial perspective, organizations must understand how the aspects of FWA may impact overall financial performance. In Adei Kotey and Sharma (2019), the research studied flexible work hours and job sharing within the context of FWA to understand the return on labor (ROL). One hypothesis was ROL increased through the positive influence of flexible work hours and job sharing. While the first hypothesis assumed a direct relationship between FWA and ROL, two other hypotheses assumed an

indirect relationship between reduced staff turnover and increased job satisfaction and FWA and ROL. Adei Kotey and Sharma (2019) successfully quantified flexible work hours increased ROL; however, job sharing resulted in reduced ROL. The regression models partially supported both scenarios, indirectly increasing the ROL for reduced staff turnover and increased job satisfaction. The final analysis in Adei Kotey and Sharma (2019) suggests FWA offers the opportunity for favorable outcomes in organizations that promote FWA and the prospect of understanding the added costs of implementing FWA. These added costs for FWA represent a necessary component to remain competitive for employee recruitment and retention (Adei Kotey & Sharma, 2019).

Challenges Facing the Accounting Profession Workforce

Employee retention symbolizes a significant challenge within the public accounting profession (Johnson & Pike, 2018). For large accounting firms, an employee turnover rate above 20% has been reported (Johnson & Pike, 2018). The significance of this turnover rate comes through the costs of replacing these accounting professionals. These costs can represent in the range of 50% to 60% of the departing employee's annual salary cost (Johnson & Pike, 2018). The immediate focus is on employee satisfaction to improve overall employee retention (Johnson & Pike, 2018). However, Johnson and Pike (2018) present employee engagement as a better litmus test to improve employee retention. Employee satisfaction surveys generally are based on a single question relative to job satisfaction. Research into employee engagement entails data quantified through a series of questions to understand an individual's state of mind, such as passion, pride, enthusiasm, concentration, and drive within the workplace (Johnson & Pike, 2018).

In Johnson and Pike's (2018) research, a significant disparity was demonstrated in employee engagement based on the individuals' seniority. Accounting employees classified as staff accountants or senior accountants only report slightly higher than 30% as highly engaged. In contrast, accounting employees classified as partners report greater than 80% as highly engaged. According to The State of the Profession: Analyzing the Results of the 2018 Practice Management Survey: Certified Public Accountant (2018), the average age of accounting partners was reported in the range of 53 to 55 years of age. Staff accountant or senior accountant levels would generally represent individuals identified as millennials or Generation Z in the age range of the 20s to 30s just beginning a professional accounting career. As noted earlier, the millennial generation represents individuals born between 1982 and the late 1990s (George & Wallio, 2017; Twenge, 2010). Generation Z represents individuals born in the late 1990s to the present (Bishop-Monroe et al., 2019). From these engagement score disparities, the accounting profession faces a challenge in retaining employees who are not strongly engaged within the profession.

The accounting profession needs to address any barriers present to achieve employee engagement. Three strong factors leading toward employee engagement are outlined as follows in Johnson and Pike (2018, p. 66):

My job gives me the opportunity to do what I do best.

I believe my personal values are aligned with my firms' values.

I believe I make a difference at work.

Job opportunities within accounting firms do not always lead down the path toward becoming a firm partner; therefore, firms need to design career paths for individuals wishing to remain in managerial roles and not follow the path toward partner (Johnson & Pike, 2018). While personal values are subjective to the individual, firms should clearly define the corporate culture and values. With clearly defined corporate culture and values, firms enable potential employees the opportunity to decide if the firm matches their personal values (Johnson & Pike, 2018). This engagement factor directly aligns with this research study. Individuals who serve as primary caregivers must seek out employers who are supportive of personal and family commitments with the potential to impact professional careers. In the last engagement factor, firms need to embrace how younger employees value professional careers positively impacting others (Johnson & Pike, 2018). By understanding the connection between employee retention and employee engagement, the accounting profession can develop processes and initiatives to improve retention and engagement (Johnson & Pike, 2018).

Engagement and diversity represent both a challenge and an opportunity in the accounting profession, looking at the projected growth within accountants' and auditors' roles. From 2016 to 2026, the profession is projected to achieve 10% growth (Bishop-Monroe et al., 2019). This growth results from the changing United States ethnic demographics: 9.6% decline in the non-Hispanic population, 93.2% increase in the Hispanic population, 40.6% increase in the African-American population, 100.8% increase in the Asian population, and a 196.9% increase in individuals identifying as two or more races (Bishop-Monroe et al., 2019). From these changing demographics, the

accounting profession will benefit from the diversity represented in Generation Z and must understand the importance of recruiting programs targeting this generation, including previously underrepresented minorities (Bishop-Monroe et al., 2019). The symbiotic relationship between diversity and innovation serves as a means to improve performance within the profession. Accounting firms with greater diversity have demonstrated higher innovation through increased revenues and resulting year-end profits (Bishop-Monroe et al., 2019).

Generation Z's diversity necessitates the accounting profession to strategize new best practices to attract and retain this population in the accounting workforce (Bishop-Monroe et al., 2019). Bishop-Monroe et al. (2019) advocate the following approaches to attract a diverse Generation Z pool of employees:

- Firm leaders ensure an unbiased understanding of the business environment by using outside consultants. Outside consultants safeguard the process is unbiased and fairly represents the actual business environment.
- Firm leaders become familiar with the current status of diversity within the firm. One means to assess diversity is to survey staff through a cultural intelligence (CQ) questionnaire. CQ entails an individual's ability to handle culturally diverse scenarios appropriately. CQ enables individuals the opportunity for cross-cultural respect and the occasion to recognize the value of cultural differences (Şahin & Sait Gürbüz, 2020).
- Firms assign executive teams the responsibility to lead diversity and inclusion groups or committees. These groups can take the form based on ethnic

backgrounds, age groups, veteran status, sexual identity, and common unique abilities. Adequate corporate funding directly influences the success of this type of business group.

- Firms devise initiatives for individuals who may be returning to the workforce after time away and develop internship or job shadowing programs to create job training opportunities for individuals entering the workforce for the first time. An important component for returning individuals and first-time individuals is an interview process embracing structured interviews to reduce bias and enable diversity. In essence, each candidate participates in an interview process standard and consistent for each candidate.

By using these suggested approaches, accounting firms embrace the importance of diverse organizations and will benefit through quality recruitment, retention, and future succession planning (Bishop-Monroe et al., 2019).

Another challenge facing professional accounting firms is equitable career advancement for female employees in the accounting profession (Cohen et al., 2020). As noted in Wang et al. (2018), female employee caregivers have a higher frequency of providing greater than ten hours per week in a caregiver role than their male employee caregiver counterparts. However, these male employee caregivers receive more latitude in a flexible work schedule than the female employee caregivers (Wang et al., 2018). Cohen et al. (2020) note a greater probability that female employees in private industry accounting will report gender-related difficulties than female employees within public accounting firms. The differences in work schedule flexibility in Wang et al. (2018)

represent gender-related challenges female employees face in organizations. When reviewing the ratio of male to female ratios within public accounting firms, the breakdown between professional staff is approximately 45% male and 55% female; however, a greater disparity exists when reviewing the partner level breakdown of 80% male to 20% female as partners within public firms (The State of the Profession: Analyzing the Results of the 2018 Practice Management Survey: Certified Public Accountant, 2018). Cohen et al. (2020) completed an analysis of the perception of a glass ceiling within the accounting profession. A glass ceiling entails a series of demographic and organizational behaviors, creating obstacles for women to successfully advance into upper-level management positions (Cohen et al., 2020). The advancement to upper-level management positions may be influenced by the frequency of time away from work. Female employee caregivers report a higher frequency of days away from work for caregiver duties than male employee caregivers (Wang et al., 2018).

In comparing public accounting versus private industry accounting professionals, Cohen et al. (2020) sought to understand the perception of a glass ceiling and explored a series of hypotheses ultimately categorized into the following factors impacting female employees: bias factor, structure factor, and culture factor. One such bias factor comes from female employees who have children and the gender-based discrimination resulting from child-care responsibilities (Cohen et al., 2020). Within the workplace setting, females have higher occurrences in the primary caregiver role than males, 51.4% to 46.7%, respectively (Hopps et al., 2017). In Cohen et al. (2020), the study participants were a random sample of female licensed CPAs from Oregon, Washington, and

Tennessee. With the initial question to compare the perception of a glass ceiling, 27.9% of respondents in public accounting acknowledged the existence of a glass ceiling while 49.3% of respondents in private accounting acknowledged a glass ceiling. An interesting dynamic in which almost double the number of female accounting professionals in private industry accounting recognizes a glass ceiling within their organizations. Gender-based discrimination based on child-care responsibilities hampers professional growth for female executives (Cohen et al., 2020). This type of discrimination leads to a glass ceiling of professional opportunities.

The caregiver role impacts individuals within the workplace in a variety of ways. As noted in Wang et al. (2018), the caregiver role impacted current employment positions, decisions regarding new job opportunities, and the chance for promotion within the workplace. The caregiver role resulted in situations in which individuals were either fired, laid off, or asked to resign from employment. This research indicated female employees have a higher occurrence of these types of situations (Wang et al., 2018). From the Cohen et al. (2020) study, the bias and structural factors study consider equity in formal performance evaluations, mentoring relationships, and opportunities for advancement. Participants were asked if men and women were treated in an equitable manner relative to formal performance evaluations. As a negative response to the questions, the ratio is close to 1:2 respectively, 23.9% to 45.5%, between public accounting and private industry accounting that male and female accountants receive the same treatment in formal evaluations. Private industry participants responded with a higher percentage that women are treated differently in the evaluation process. The

structure factor entails the questions of whether men and women receive the same access to professional advancement through high-profile work engagements, appropriate mentoring relationships, and effective networking opportunities. Results were similar in that 21.4% of respondents in public accounting do not believe females have the same access, whereas 40.7% of respondents in private industry accounting do not believe those female employees have the same access for professional advancement.

The culture factor explores the belief men and women received the same professional support from men in senior leadership roles. In this cultural support factor, the response rate that men in senior leadership roles do not provide the same level of support differed between public and private accounting respondents, 26.4% to 49.8%, respectively. From this study, Cohen et al. (2020) concluded private industry accounting does contain greater perception barriers for women in the industry. However, Cohen et al. (2020) also concluded women in senior leadership roles within public accounting are less likely to acknowledge the existence of a glass ceiling with public accounting firms. In Cohen et al. (2020), the study results provide a basis to include survey questions as part of this study to determine the ratio of men and women primary caregivers in the professional accounting firms.

Summary and Conclusions

Chapter 1 covered the background for the study of the increase in employees serving as a primary caregiver and the predicaments, such as absenteeism, created within the workforce. The problem was the absence of personnel management strategies designed to reduce absenteeism among employees who also serve as a primary caregiver

at home. Chapter 1 incorporated the following key components for the study: Problem Statement, Purpose Statement, Nature of the Study, Research Question, Hypothesis, Theoretical or Conceptual Framework, Operational Definitions, Significance of the Study, Contribution to Business Practice, and Implications for Social Change. Chapter 2 included the literature review of professional and academic literature to assist in pulling together existing knowledge and organizational perspectives surrounding employee performance, employee productivity, absenteeism, caregivers or family caregivers, costs and resources for elder care, employment practice changes implemented in recent years, presenteeism, and employee wellbeing. The review included the challenges of recruitment, retention, diversity, and equity facing the accounting profession. The review of literature incorporated knowledge on the performance prism theory and the inclusion of employees within the scope of organizational stakeholders. Chapter 3 described the quantitative method research approach to include the population and sampling, ethical considerations, data collection, data analysis, and study validity.

Chapter 3: Research Method

This dissertation examined employee absenteeism resulting from the role of a primary caregiver among professionals in multiple professional accounting services organizations. The chapter began with the purpose of the research study and the role the researcher played in the study of a potential business problem. By using statistical analysis, the researcher either confirmed or rejected the stated hypothesis of a potential business problem. Specific details regarding the study participants provided the foundation for the quantitative study methodology structure. By following a pragmatist epistemology, this research gained knowledge of absenteeism frequency through participants' survey responses (Kaushik & Walsh, 2019). The chapter discussed details regarding research design, ethical considerations, data collection, data analysis, and the resulting data validation techniques.

Purpose Statement

The purpose of this study examined the difference in absenteeism among accounting professionals between those in caregiver and non-caregiver roles. The general business problem originated from negative influences on employee absenteeism from activities occurring outside the scope of the organization. Employees serving in the role of primary caregiver represented an outside influence that impacts employees' absenteeism within the workplace. The research collected data from employees in three professional accounting services organizations in Dallas, Texas, to ascertain the magnitude of employees who were impacted by serving as another individual's primary caregiver. Public accounting firms are experiencing employee retention challenges

within the millennial generation employee group's perceptions of organizational justice (George & Wallio, 2017). Organizational justice includes a perception of fairness within an organization's work assignments and work arrangements, such as job stress and commitment (George & Wallio, 2017). These perceptions presented an opportunity to study if organizational justice represented a connection between employee absenteeism and the primary caregiver role. The research was a quantitative survey of these employees with the desired sample size of approximately 150 to 200 individuals within the accounting organization. The study compiled the employee samples through email and personal contacts within the organization through coordination with the organization's human resource department to ensure compliance with internal organizational policies and procedures.

Role of the Researcher

The role of the researcher symbolizes more than an individual as an outlet for knowledge (Ritter, 2015). With practical policy solutions or changes available to decision-makers, researchers serve as knowledge agents to join the research, academic pursuit of knowledge (Ritter, 2015). Ritter (2015) details the various aspects of how the researcher's role is one of privilege.

The privilege, described by Ritter (2015), comes from the position and influence available for evidence-based policy resulting from the researcher's role. A researcher outlines current policies and potential future policy developments. Researchers can test and assess various options available to address these current and future policies. For a

privileged researcher, a presence exists in both pre-implementation and post-implementation of any derived policy changes (Ritter, 2015).

Performance Prism Theory (PPT) framework in Neely et al. (2001) includes internal parties within the definition of a stakeholder. By including these internal stakeholders, researchers experience privilege through participating in the policymaking process (Ritter, 2015). In respect of these privileges, the researcher's role is obligated to conduct the investigative process by using seminal academic sources, including the use of peer-reviewed articles. In a deductive, quantitative study, the researcher's role ensures an objective view of reality from an outsider's perspective (Mitchell, 2018). Research begins from a generalized perspective and progresses to a specific position while seeking to understand a causal explanation (Mitchell, 2018). Lastly, the researcher's role utilizes formal instrumentation tools to accept or reject the study hypothesis (Mitchell, 2018).

The role of the researcher comes with responsibility and commitment to safeguarding participants in the study. Key ethical considerations entail a focus to protect both research participants and the integrity of the global research community (Easterby-Smith, 2018). As such, researchers need to follow sound ethical control processes to construct a research process beyond reproach. Easterby-Smith (2018) outlines basic aspects present in ethical research, such as a "description of the project, overview of the methods used for data collection, participants, and a reflection on potential issues" (p. 159).

While these qualities represent a researcher's personal ethical choices, the Belmont Report is federal legislation formalizing regulations for ethical research

practices (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). The Belmont Report outlines the following universal standards required for ethical research: respect for persons, beneficence, and justice (Trochim et al., 2016). Respect for persons entails handling all persons as "independent and autonomous individuals" (Trochim et al., 2016, p. 40). Within this principle, researchers must ensure the protection of vulnerable populations, confirm appropriate assent for participation, and document appropriate informed consent, including risks for participation (Trochim et al., 2016). Beneficence represents consideration for an individual's wellbeing resulting from participating in research and an intentional focus to limit potential harms that may be present (Trochim et al., 2016). The principle of justice certifies a research process based on fairness and does not exploit research participants (Trochim et al., 2016). To demonstrate a commitment to sound, ethical research, this researcher completed "Protecting Human Research Participants Online Training" through Protecting Human Research Participants Online Training on September 13, 2020 (Certification Number 2856990).

In this dissertation study, the researcher has direct experience with the divergences between a productive employee's role and being a primary caregiver of a child with disabilities. The researcher adopted a child from an Eastern European orphanage as a single parent. While an expectation existed for this newly adopted child to have developmental delays and may need professional medical services to catch up developmentally, the end-result came with a child who would have life-long needs and support from the researcher. The researcher has personally experienced a loss in

professional absenteeism due to the ongoing educational and medical needs of the dependent. From these experiences, the endeavor began to understand better how a caregiver's role impacted a broader range of individuals within business organizations. From the information gathered, the researcher maintained a desire to investigate how absenteeism affects business organizations hoping to provide innovative solutions to assist employee caregivers while at the same time generating discussion into how to reduce potential employee absenteeism.

Participants

The study participants were employees at one of the included accounting professional services organizations in Dallas, Texas. The accounting organizations provide technical and consulting services to the general business public from their Dallas-based location. As accounting professionals, the study participants were expected to have attained a bachelor's degree in accounting or other business fields of study. Anticipated study participants will have attained the designation of Certified Public Accountant (CPA), be in the process of completing the requirements necessary for the CPA designation, or other experienced accounting professionals. The expected age range for participants was between the ranges of 21 to 65 years of age. While each of these accounting organizations may have locations in other North American cities, the study participants were limited to those employed at the Dallas, Texas location. The participants were asked to identify their role in the organization as either staff member, supervising manager, or managing executive.

Additionally, participants were asked to identify either as a primary caregiver for a child, a spouse, a parent, more than one caregiver category, or as not serving in a primary caregiver role at all. Also, demographic information was gathered regarding age, gender, ethnicity, and educational level. These characteristics of roles within the organization and demographic information provided the opportunity to report study findings between the various roles and demographic groupings.

Research Method and Design

A non-experimental quantitative survey design was utilized to ascertain the statistical differences between employee absenteeism and the role of primary caregiver. Non-experimental design associated scored research results for comparison between two or more groups about a specific cause, also referred to as the independent variable (Creswell, 2018). This method of study followed accepted deductive approaches for quantitative studies. Deductive approaches enable researchers to define a topic theory, design research questions, outline and operationalize appropriate variables, and measure these variables through an appropriate measurement instrument (Creswell, 2018). These components demonstrated a quantitative deductive approach as an appropriate method for this study.

The study began with a general premise or question that led down to a specific study question. The study gathered data and information to test the specific question's validity and either accepted or rejected the question (Mitchell, 2018). The general business problem addressed in this study was absenteeism resulting from influences outside of the organization, such as caring for a family member. The specific problem

addressed in this study was employee absenteeism resulting from the role of primary caregiver in employees within the accounting professional services field. The hypothesis was that no statistically significant difference existed between employee absenteeism and the primary caregiver role of providing for other individuals' complex care needs. A quantitative research method and a pragmatist approach enabled researchers to utilize measurement instruments to produce research, leaving a positive impact upon the world community (Zyphur & Pierides, 2019).

Research Method

In a pragmatist epistemology, management researchers emphasize knowledge is gained through experience and actions (Kaushik & Walsh, 2019). Also, a pragmatist research method represents a core emphasis toward research with results being put into practice (Korte & Mercurio, 2017). As a philosophical worldview, pragmatism centers on real-world practices and is a problem-centric approach for research (Creswell, 2018). Pragmatism stems from a worldview to understand actions, situations, and the consequences of those actions (Creswell, 2018). This epistemological method looks toward the future from a viewpoint that consequences of actions are of greater importance than past history (Kaushik & Walsh, 2019). Pragmatism joins scholarly theory endeavors with practical academic interests in human resource development (Korte & Mercurio, 2017). As noted in Hopps et al. (2017), eight million employees in the United States serve as family caregivers, and human resource departments encounter operational challenges in developing appropriate organizational operating policies. Pragmatism joins together academic studies as a means for human resource professionals

to benefit from practical actions in management science research (Zyphur & Pierides, 2019). Pragmatists believe that knowledge serves to master social or business environments to become contributing members within those environments (Kaushik & Walsh, 2019).

Research Design

A two-sample hypothesis testing design and an analysis of variance (ANOVA) testing design were used for this study. Within this design model, a decision point concerned corroborating a statistical difference between two or more variables within a population (Curtis et al., 2016). Within non-experimental design methods, causal-comparative research utilized a calculated statistic to express and quantify the intensity of the difference between variables (Creswell, 2018). The purpose of this quantitative study was to ascertain the statistical difference between the role of a primary caregiver and the resulting employee absenteeism. Therefore, a two-sample hypothesis design was selected to determine the character and the strength of the statistical difference between employee absenteeism and the role of caregiver or non-caregiver. An ANOVA design was selected to establish the character and the strength of the statistical difference between the four identified primary caregiver groups.

Easterby-Smith (2018) details a scoring methodology design in which survey questions follow a categorical, ordinal scale based on responses with a natural order. In this study, the natural order pattern occurred from respondents falling within specific category groupings: 1) study participant is the primary caregiver for a child, 2) study participant is the primary caregiver of a spouse, 3) study participant is the primary

caregiver for a parent, 4) study participant is the primary caregiver of more than one category, or 5) study participant is not a caregiver. These classifications within the study participants represented the independent variable. The dependent variable represented the number of hours missed monthly from a typical work schedule due to being a primary caregiver. The independent variable directly influenced the dependent variable of employee absenteeism (Creswell, 2018). Independent variables can also be referred to as predictor variables as the instigating event that leads to the behavior under observation (Easterby-Smith, 2018). In a relational research design, the independent predictor variable symbolizes a research component the research designer does not wish to manipulate within the research (Curtis et al., 2016). In this study, the dissertation researcher did not manipulate the independent predictor variable.

Using a two-sample hypothesis and ANOVA testing model allows a researcher to demonstrate the statistical difference between two or more variables (Trochim et al., 2016). For the two-sample hypothesis testing, the independent variables fell within two distinct groupings: caregiver and non-caregiver. With these distinct groupings, two-sample hypothesis testing enables information to be presented graphically through t-Test results. The resulting calculation produces the degree of error present in the tests (Trochim et al., 2016). Therefore, a two-sample hypothesis testing design method was appropriate for this study for Groups 1 and Group 2. Within the caregiver groupings, sub-groupings were based on the four categories presented above. For the ANOVA testing model, the independent variables fell within four distinct groupings: primary caregiver for a child, primary caregiver for a spouse, primary caregiver for a parent, or

primary caregiver for more than one category. For this population, an ANOVA hypothesis testing model permits researchers to compare a single dependent variable with multiple independent variables within category scales, such as the caregiver groupings (Easterby-Smith, 2018). Similar to the two-sample hypothesis testing, an ANOVA testing model enabled information from the four distinct caregiver groups to be presented through F-test results. The resulting calculation produced the degree of error present in the tests (Trochim et al., 2016). An ANOVA testing design method was appropriate for this study regarding Group 3, Group 4, Group 5, and Group 6.

Population and Sampling

The research study investigated the statistical difference between employee absenteeism and the role of a primary caregiver using a quantitative design methodology. The population was selected from individuals employed at multiple professional accounting services organizations in Dallas, Texas. According to the Texas State Board of Public Accountancy (2020), the approximate number of licensed CPAs in Texas was more than 86,000, and the number of registered professional firms was more than 12,000. In Dallas County, the number of licensed CPAs was greater than 13,000, and the number of registered professional firms was more than 1,600. The study sample from the professional accounting services organizations included licensed CPAs, CPA candidates, and other professional accounting staff.

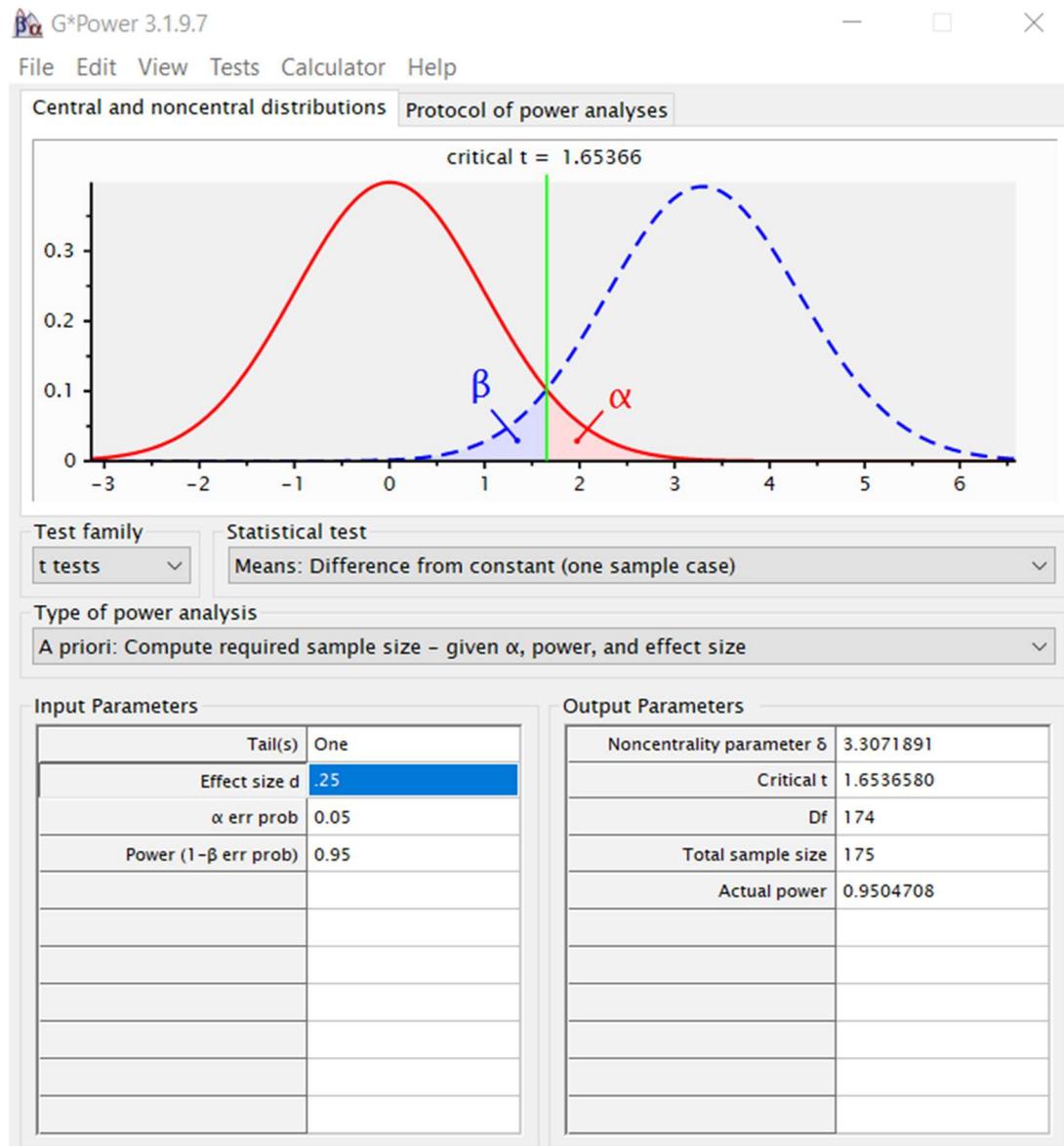
The sampling methodology followed a non-probability sampling design by using convenience sampling. A potential risk with non-probability samples resulted from the sample population not representing a random selection of an entire population (Trochim

et al., 2016). However, a benefit from non-probability sampling designs allows researchers to compile basic or feasibility study type information as a foundation for future large-scale studies (Trochim et al., 2016). For this study, the non-probability sampling approach allowed the study to establish a basis for future research. The use of convenience sampling was appropriate based on the study population from multiple professional accounting services organizations. The study participants' inclusion resulted from the ease of access to these individuals as members of the organization groups selected; hence, the convenience of access to the study population (Easterby-Smith, 2018).

To determine the minimum sample size, the G*Power software from Heinrich Heine University (<https://www.psychologie.hhu.de/arbeitsgruppen/allgemeine-psychologie-und-arbeitspsychologie/gpower.html>) was utilized for a means: difference from a constant model. The model input included one tail, an effect size of 0.25, an error probability of 0.05, and a minimum statistical power of 0.95. The minimum sample was determined to be 175 (Figure 1).

Figure 1

Two Sample Hypothesis Test – Sample Size Determination



The sample size's credibility depended upon a number high enough to provide confidence so that results can be reproduced in future groups (Easterby-Smith, 2018).

One accepted methodology involves using the number of independent predictor variables as a basis for the same size. For example, a number of three predictor variables

multiplied by a factor of ten determined a minimum sample size of thirty (Easterby-Smith, 2018). In this study, the number of predictor variables was six, which resulted in a minimum sample size of sixty. Based on the calculation from the G*Power software above, the determined sample size of 175 exceeded this accepted methodology of a factor of ten for each predictor variable resulting in a higher level of creditability.

Ethical Research

Ethical standards represent a core aspect of research studies to ensure participants' protection (Easterby-Smith, 2018). Beneficence within research describes the notion research inquiries produce quality results while, at the same time, ensuring consideration for potential harms or risks present for study participants (Gupta, 2017). Research integrity involves following a scientific research method to safeguard the following: production of honest work, reliable knowledge, works free of plagiarism, avoids conflict of interest, and respects academic rigor (Martineau et al., 2020).

Ethical considerations exist before researching to confirm data gathering follows applicable requirements of respective professional associations, formal Institutional Review Boards, and other regulatory organizations (Creswell, 2018). At the beginning of the study, researchers communicated clearly with study participants regarding the research problem, the purpose of the study, the importance of informed consent, and information on the freedom to not to participate in the study or the mechanics to withdraw consent from the study participation (Creswell, 2018). Researchers ensured study participants received consistent, fair treatment as part of the study in the data collection phase. At the same time, open communication remained an integral

component to safeguard study participants (Creswell, 2018). Open communication with the study participants occurred during the analysis, reporting, and storage of gathered data on an encrypted flash drive. Participants were provided clear guidance on how study data will be secured and stored (Creswell, 2018). In this particular study, study information will be maintained electronically for 5 years via an encrypted flash drive. The flash drive will be stored in a secured bank safe deposit box and then destroyed after 5 years.

In consideration of ethical frameworks, Martineau et al. (2020) identified research ethics, research integrity, organizational ethics, and relational ethics as founding principles of ethical research. Research ethics are contained in national and institutional protocols and guidelines regarding research subjects. Research integrity relates to the following scientific research process for producing unbiased, reliable information following institutional and national guidelines. Organizational ethics outlines a coordinated, universal management process to maintain effective research activities. Lastly, relational ethics surrounds the connections between individuals involved in the research process, focusing on guaranteeing mutual respect and engagement.

In this study, the informed consent (Appendix A and Appendix C) detailed the purpose of the study and the specific research procedures followed in the study. The consent clearly stated the voluntary nature of participation in the study, the associated risks and benefits from participating in the study, and indicated no compensation resulting from study participation. A confidentiality statement confirmed study information would not be used for purposes outside of the research project and verified

the participants' names or other identifying information would not be included in the study. Lastly, the consent listed contact information for any questions or concerns regarding participation in the study and the University of the Southwest Institutional Review Board approval number.

Data Collection Instruments

This research study utilized the resources available through the SurveyMonkey online suite of survey tools. Online surveys provided an effective platform for research into specialized topics. As noted in the SurveyMonkey terms of use, the platform maintained the privacy, confidentiality, and security of the survey data results; also, the terms of use acknowledged the ownership of survey content remained with the researcher (Survey Monkey, 2021). Evans and Mathur (2018) identify online surveys as a best practice to study specialized topics and provide a platform to discern actionable data. For this study, the specialized topics present were absenteeism and the employee primary caregiver. The online survey format allowed for the creation of questions pertinent to these specialized topics.

From the online survey format, the study gathered actionable information from the target population. The target population was selected from individuals employed at multiple professional accounting services organizations in Dallas, Texas. Questions within the instrument sought to gather information on the role of the employee as a primary caregiver. The survey instrument sought to quantify the extent to which the primary caregiver's role influenced absenteeism within the workplace. The survey instrument gathered data on an ordered scale using a ratio scale methodology. A ratio

scale represents a continuous, ordered scale that contains a true zero point within the scale (Easterby-Smith, 2018). The frequency of absenteeism was gathered relative to serving in the role of primary caregiver. Also, the frequency of absenteeism was gathered for non-caregivers resulting from other causes. The ratio scale for the non-caregiver respondents followed the same ordered structure as noted below to capture frequency data. In this study, the ratio scale for primary caregivers was represented by the number of hours identified resulting from absenteeism. At the completion of the survey, the survey results were downloaded from the SurveyMonkey site and input into Microsoft Excel for analysis. The two-sample hypothesis and ANOVA testing design methods required several days to evaluate the results and report the subsequent findings fully.

An integral component within academic investigation came through ensuring research reliability and validity. Reliability represents the ability to repeat research and report consistent results (Trochim et al., 2016). Calculation of the reliability estimate serves as a method to measure reliability. The reliability estimate is reported in the range from 0 to 1, and scores closer to 1 result in the highest degree of reliability (Trochim et al., 2016). Internal consistency reliability describes one form of reliability. Internal consistency reliability occurs through the degree that datasets in the research instrument perform in the same manner (Creswell, 2018). Split-half reliability involves randomly segregating survey data into separate groups to measure the same information. Through statistical analysis of these groups' scores, the split-half reliability can be measured (Trochim et al., 2016). In this study, a split-half reliability test presented the opportunity

to demonstrate the homogeneity within the sample group and quantify the reported results' reliability.

Reliability and validity have a symbiotic relationship in academic research. While reliability confirms the quality of research measurements, validity encompasses the accuracy of those same research instruments (Trochim et al., 2016). Validity represents the ability to extrapolate conclusions based on the scores reported by the research instrument (Creswell, 2018). Validity can be examined in the context of content validity, criterion-related validity, and construct validity (Creswell, 2018). Content validity ensures the research instrument contains applicable aspects from the targeted content area (Trochim et al., 2016). Criterion-related validity measures the research instrument through comparison with another independent criteria tool (Trochim et al., 2016). Construct validity entails the degree to which the research instrument evaluates the specific ideas measures that were intended to be measured (Trochim et al., 2016). Calculation of a Chronbach's alpha statistic serves as a method to measure reliability. The alpha value is reported in the range from 0 to 1, and scores in the range of 0.7 to 0.9 result in the highest degree of reliability (Creswell, 2018).

Data Collection Technique

Data collection began once formal approval was received from the University of the Southwest Institutional Review Board. Study participants came from employee groups within multiple professional accounting services organizations utilizing a non-probability sampling design through convenience sampling. The human resources teams within these organizations assisted in disseminating the survey link to the respective

participants. A human resource individual emailed the link utilizing the organization's internal personnel email listing. Once this email was sent, the human resources department had no further interaction with employees regarding completion of the survey instrument and had no access to the survey results. All survey results were forwarded directly to the researcher for analysis and archival purposes. Participant confidentiality was maintained with the organization's human resources department involvement limited to originating the internal email to employees with the electronic link to the survey tool.

The survey tool utilized was the online tool SurveyMonkey at [surveymonkey.com](https://www.surveymonkey.com) with the appropriate survey id and password. To access the survey questionnaire, participants used the unique survey id and password to maintain survey response confidentiality. Survey instructions included a detailed explanation of participant confidentiality to mitigate potential objections and any possible deterrent to survey participation. The initial page participants encountered once logging into the SurveyMonkey system was the formal consent form to participate in the survey (Appendix A and Appendix C). Participants electronically signed the consent form to proceed to the survey questionnaire. Participants received a copy of the signed consent, and the signed consent was forwarded to the researcher for documentation and archival purposes. Once the consent was signed, the participants proceeded through the formal survey questionnaire, estimated to require 10 to 15 minutes to complete (Appendix B and Appendix D).

An online survey technique was utilized for this research, as this format aligned with the overall quantitative research methodology. As this study hypothesis entailed

quantifying employee absenteeism resulting from the role of caregiver, a sufficient number of study participants was required to ensure construct validity. Construct validity has developed into a dominant consideration to ensure positive links within the practice of formal research (Creswell, 2018). The resulting reliability comes from utilizing a survey instrument's internal consistency (Creswell, 2018). Survey reliability was strengthened through a professional accounting organization's business practice to monitor billable and non-billable work hours on each client engagement project. Study participants had detailed records of billable and non-billable hours, which supported the reliability in the number of reported absenteeism hours in the survey questionnaire. With constructive validity, researchers can present consequential and beneficial conclusions based on the overall scores produced through data collection techniques (Creswell, 2018). At the same time, an online survey technique allowed survey participants to respond at their preference with the potential benefit of quicker survey responses (Trochim et al., 2016).

With the technological advancements for various survey formats, SurveyMonkey benefited data collection with ease and accessibility to both researcher and participants. This study's survey format represented the methodology of an electronic-based survey (Easterby-Smith, 2018). Changes in technology have resulted in two distinct types of electronic surveys: email surveys and web surveys (Trochim et al., 2016). While both methods provide an ease-of-use format for researchers, a distinct difference exists between these two methods. An email survey was sent directly to the potential participant's computer; whereas, a web survey utilized a method to pull potential

participants toward a specific website (Trochim et al., 2016). For this study, an email survey invitation was sent out to potential study participants as employees of the participating professional accounting firms. This email invitation provided the link to the SurveyMonkey site for completion of the survey questionnaire. Advantages of utilizing this type of survey surrounded the tools available within the online technology resources. Participants received additional guidance from pop-up instructions and skip-logic methodologies to skip questions no longer relevant based on previously answered questions (Easterby-Smith, 2018). For example, suppose a study participant answered the question in the negative as serving in the role of caregiver. In that case, the study participant was not asked questions relative to the time absent from work due to the role of caregiver. However, all study participants were asked questions relative to time absent from work due to reasons not related to the role of caregiver. Another advantage of online technology came from the ease with which survey results were downloaded into analytical tools such as Microsoft Excel. The download capability aided in data integrity since the potential for manual data input errors was avoided (Easterby-Smith, 2018).

In academic and consumer research fields, online survey research has become a regular basis for gathering data and has become accepted in management sciences as an acceptable means of research (Evans & Mathur, 2018). Evans and Mathur (2018, p. 857) outline the following examples of strengths and weaknesses relative to online surveys:

Strengths: Flexibility, Speed and timeliness, Convenience, Ease of data entry and analysis, Low administration cost, Ease of follow-up, Controlled sampling, and Control of answer order.

Weaknesses: Skewed attributes of the internet population, Questions about sample selection and implementation, Impersonal, Privacy issues, and Low response rate.

These strengths demonstrated the benefit of this study's use of an online survey via the SurveyMonkey site, particularly the flexibility, speed, convenience, and controlled sampling. The survey format helped mitigate the vulnerabilities of skewed attributes of the internet population, impersonal privacy issues, and low response rates from these weaknesses. With the human resources involved from the participating organizations, survey participants received assurances of privacy, demonstrated the personal nature of the study, and generated an effective response rate. By seeking study participants within defined professional accounting organizations, biased attributes of a broad internet population were alleviated. The sample choice contained within these professional accounting organizations overcame potentially biased attributes of broad online searches for study participants.

Data Analysis

Data analysis represents a foundational aspect of academic research. As such, researchers must create a sound foundation for these academic endeavors. For data analysis, researchers are best served by following clearly defined stages throughout the research process leading with a clear path towards the subsequent research stages (Creswell, 2018). The initial step comes with clearly identifying participants' survey response rates to demonstrate the ratio of respondents and non-respondents. From this data, researchers can ascertain the potential for research bias and assess potential impacts

to survey data components. Researchers then present a descriptive analysis for the independent and dependent variables to be utilized in the study then followed by details on the survey instrument tool. The statistical method in how scores from the instrument are calculated must be clearly identified within the data analysis framework. From this statistical method, the calculated results serve as a basis to determine the reliability and validity of the tool. The final stage comes with identifying the statistics and the statistical program to be utilized for data analysis. Researchers need to identify the rationale for the choice of the statistical test utilized and demonstrate the assumptions behind this test's selection (Creswell, 2018). When researchers follow these data analysis stages, the resulting academic inquiry is based upon a sound framework and methodology.

Data gathered for this study were collected by utilizing the online resources of SurveyMonkey and subsequently analyzed with analytical tools available in Microsoft Excel. Individual data points were collected from the recruited participant pool who voluntarily choose to participate in this study. The survey gathered data on the individual participants in the role of primary caregiver for a child, a spouse, or a parent, or as not serving in a primary caregiver role at all. From this individual participant data, the survey asked participants to report data on the monthly frequency of absenteeism within the workplace. The survey gathered demographic data points such as age, gender, ethnicity, and educational level. Data obtained relative to the frequency of absenteeism were categorized into the format of a ratio scale. The frequency of absenteeism was gathered relative to serving in the role of primary caregiver. Also, the frequency of absenteeism was gathered for non-caregivers resulting from other causes. A ratio scale

represented a continuous, ordered scale that contains a true zero point within the scale (Easterby-Smith, 2018). The ratio scale for the primary caregiver respondents was represented by the number of hours reported as absenteeism resulting from the role of primary caregiver. The ratio scale for the non-caregiver respondents followed the same ordered structure to capture frequency data.

In this study, the general hypothesis came from the probability the primary caregiver role influences employee absenteeism within the workplace. Prior to beginning this study, the extent, if any, of employee absenteeism within the accounting professional services industry resulting from the role of primary caregiver was unknown. Therefore, the hypothesis and research questions below guided the direction of this research study.

RQ1: What is the difference in absenteeism between accounting professionals who serve as a primary caregiver or a non-caregiver?

H1_o: There is no statistically significant difference between the average absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

H1_a: There is a statistically significant difference between the average absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

RQ2: What is the difference between absenteeism amongst professional accountants that serve in different primary caregiver roles?

H2_o: There is no statistically significant difference between the average absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

H2_a: There is a statistically significant difference between the average absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

Two statistical tests were selected based on the two research questions outlined above. For RQ1, a two-sample hypothesis design was selected to determine the character and the strength of the statistical comparison between employee absenteeism and the role of caregiver (Group 1) or non-caregiver (Group 2). The ratio scale within the survey instrument allowed for the statistical comparison between Group 1 and Group 2 to ascertain whether the mean scores were statistically different. For RQ2, an ANOVA design was selected to establish the character and the strength of the statistical comparison between the four identified primary caregiver groups (Group 3, Group 4, Group 5, and Group 6). In this instance, the ratio scale within the survey instrument guided toward statistical analysis using ANOVA analysis of the four distinct primary caregiver groups (Easterby-Smith, 2018). ANOVA helped determine the statistical comparison between Group 3, Group 4, Group 5, and Group 6 to ascertain whether the mean scores were statistically different. From the survey instrument tool, respondents whose information contained missing data were excluded from the resulting data analysis. In Barth and Schmitz (2018), differences in survey responses cannot be overlooked by researchers. Researchers must develop sound methodological research

approaches and survey instruments sensitive to the potential for survey participant's non-response. In this study, missing data had the potential to impact overall data analysis. Participants were able to complete any missing data points prior to exclusion from the overall data analysis.

Study Validity

Validity

The validity of research comes under threat by internal validity and external validity (Easterby-Smith, 2018). Within quantitative research, validity represents the capacity in which study result scores provide significant and useful implications accepted as reliable (Creswell, 2018). Researchers must consider both internal and external validity within research studies to mitigate these potential threats toward study interpretations and study settings (Easterby-Smith, 2018). Validity depicts the quality in which research study instruments accomplish the intended research goals (Andrade, 2018).

Internal validity stems from a study design to remove possible alternative explanations between various groups included in the study (Easterby-Smith, 2018). Internal validity seeks to substantiate study result accuracy by removing systemic aspects of preconceived notions within the study population (Easterby-Smith, 2018). Researchers need to recognize internal validity comes from a researcher's assessment and not from calculated statistical analysis (Andrade, 2018). Preventative actions in study design serve as the best means to reduce potential internal threats (Trochim et al., 2016). Researchers must also consider organizational culture's effect on internal validity relative

to study participants' comfort level on reporting performance levels within the overall organizational context (Boon-Seng, 2019). In this study, internal validity was strengthened with each professional accounting organization's standard processes to monitor billable and non-billable work hours of its workforce.

External validity seeks to establish study results are generalizable beyond the specific population within the current study (Easterby-Smith, 2018). A potential external threat exists in participants from small organizations producing different results than participants from large organizations (Easterby-Smith, 2018). With research studies conducted within a specific sample population, external validity occurs when these study results can be generalized to a similar population group but may not be generalized into other population groups (Andrade, 2018). To strengthen external validity, researchers need to recognize the chosen sampling model (Trochim et al., 2016). The sampling model must allow for the identification of a representative sample population, provide a basis for quality research, and allow research results to be generalized from the research sample to the overall population (Trochim et al., 2016).

In this study, a potential internal threat existed based on the expected age range for participants was between the ranges of 21 to 65 years of age. With the mature-aged study participants, the study responses may differ from those of the younger-aged participants. The potential external threat existed from the intended population from various accounting professional services organizations: a small local firm, a mid-sized national firm, and a large nationwide and worldwide firm. The minimum sample

determined to be 175 (Figure 1) sought to mitigate both the potential internal and external validity risk.

By following a pragmatist epistemology, this study underscored knowledge development acquired through participants' previous actions (Kaushik & Walsh, 2019). A pragmatist research methodology symbolizes research being implemented into practice (Korte & Mercurio, 2017). The pragmatic methodology seeks to ensure consistency between participant responses and the ultimate actions of these same participants (Mingers & Standing, 2020). Pragmatism provides a sound basis for interpretive research to strengthen study validity through participants' perspectives (Mingers & Standing, 2020). Within design research, action research, and critical research, pragmatism delivers a strong framework basis to ensure methodological validity (Mingers & Standing, 2020). For this study, pragmatism contributed to validity through a participative research design by seeking out to determine potential performance issues that may be alleviated and providing an opportunity for social change within the participating organizations (Mingers & Standing, 2020).

Transition and Summary

Chapter 3 described the quantitative research method employed to explore the comparison between employee absenteeism and the role of a primary caregiver, as demonstrated through the study's purpose statement. The researcher's role highlighted the aspects of joining research to the academic pursuit of knowledge while at the same time following clearly identified guidelines for ethical research. With the foundational framework of PPT, the study participants and outline of the research method and design

appropriate resulting in quality academic research were identified. In this study, the researcher developed the data collection instrument based on the guiding research questions and related hypotheses to explore the statistical difference between employee absenteeism and the role of primary caregiver. Using the SurveyMonkey online platform, the researcher compiled data from study participant responses to complete statistical analysis with a two-sample hypothesis design and an ANOVA analysis design. Both internal and external validity were considered to ensure quality research and make sure study instruments accomplished the underlying research goals. Chapter 4 reported the results of the statistical analysis based on the data gathered from the survey instrument presented to research participants.

Chapter 4: Results

The purpose of this quantitative study was to examine the differences in absenteeism among accounting professionals between those in caregiver and non-caregiver roles. A two-sample hypothesis testing design and an analysis of variance (ANOVA) testing design were used for this study. A two-sample hypothesis design was selected to determine the character and the strength of the statistical difference between employee absenteeism and the role of caregiver or non-caregiver. An ANOVA design was selected to establish the character and the strength of the statistical difference between the four identified primary caregiver groups.

Data collection occurred through the use of an online survey mode utilizing SurveyMonkey. Participants from multiple professional accounting firms located in Dallas, Texas, were invited to participate in this study. The initial responses from professional accounting firms did not produce an adequate participant sample size for statistical analysis. Therefore, a revised participant recruitment methodology to include individuals in the generalized accounting profession was submitted to the Institutional Review Board (IRB) for consideration, and the IRB approved the revised approach. The revised participant recruitment methodology expanded to include individuals employed in a variety of professional or industry accounting roles; whereas, the initial recruitment methodology focused on individuals employed by public accounting firms.

The study focused on the statistical differences between the various caregiver types within the study. The statistical differences, or lack thereof, are reported in the data analysis details. In the review of existing literature, no research studies existed to

investigate the differences among accounting professionals between those in caregiver and non-caregiver roles. These research questions and hypotheses directed the process for this research study:

RQ1: What is the difference in absenteeism between accounting professionals who serve as a primary caregiver or a non-caregiver?

H1_o: There is no statistically significant difference between the average monthly absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

H1_o: $\mu_1 = \mu_2$

H1_a: There is a statistically significant difference between the average monthly absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

H1_a: $\mu_1 \neq \mu_2$

RQ2: What is the difference between absenteeism amongst professional accountants that serve in different primary caregiver roles?

H2_o: There is no statistically significant difference between the average monthly absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

H2_o: $\mu_1 = \mu_2 = \mu_3 = \mu_4$

H2_a: There is a statistically significant difference between the average monthly absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

H2_a: $\mu_1 \neq \mu_2 \neq \mu_3 \neq \mu_4$

Data Collection

The data collection process began with introductions and email correspondence with multiple professional accounting service firms. This correspondence included a sample of the informed consent to participate in the survey and a listing of the survey questions for the accounting firms to attain a better understanding of the information gathered from participants. The correspondence included a unique link to the SurveyMonkey site and the security password necessary to access the survey. A total of three accounting firms allowed individuals to participate in the survey. However, the sample size did not achieve an adequate number to meet statistical significance requirements. Therefore, the data collection process was expanded, with IRB approval, to individuals employed in a more generalized accounting industry role.

The revised recruitment methodology began with email correspondence to personal and professional contacts known to the researcher as individuals employed in the professional accounting sector. The correspondence included a separate unique link to the SurveyMonkey site and a different security password necessary to access the survey. Separate survey links were maintained for those individuals from professional accounting service firms and those individuals from the professional accounting industry. Participants from professional accounting service firms were presented with the informed consent (Appendix A) and survey questionnaire (Appendix B). For the expanded recruitment process toward the accounting profession industry, an updated, informed consent (Appendix C) and survey questionnaire (Appendix D) was developed with

additional screening classifications to ensure only individuals in the professional accounting industry are included in the resulting statistical analysis. The survey included a screening question of which role best described the individual's role in the field of professional accounting: CPA, CPA candidate or CPA eligible, Professional Accountant, or Other Professional Description Not Listed Above. Any response of Other Professional Description Not Listed Above was excluded from the final statistical analysis. In addition to the personal emails to professional accounting industry contacts, a generalized invitation to participate in the research study was posted on the social media platforms of LinkedIn and Facebook. To ensure the integrity of participants, any individual that wanted to participate was required to email the researcher to obtain the password for the SurveyMonkey site. The password to access the site was not openly posted on either of the social media platforms.

Once participants accessed the SurveyMonkey site, the initial step required participants to review the informed consent and formally agree to participate by inputting their name, date, and initials to formalize consent. As noted in the informed consent, participation was completely voluntary, and participants were advised consent would be maintained electronically within the survey tool. Any individual who failed to complete the consent form was prevented from proceeding with the questionnaire. The questions within the survey detailed the individual's age group, gender, ethnicity, education level, professional role, the role of caregiver or not a caregiver, and the number of hours resulting from absenteeism. For the individuals participating through the accounting profession industry, an additional question detailed the role in the field of professional

accounting: CPA, CPA candidate or CPA eligible, Professional Accountant, or Other Professional Description Not Listed Above. To ensure the integrity of survey results, any response of Other Professional Description Not Listed Above was excluded from the final statistical analysis. All participant responses were screened for integrity and to ensure the response information was complete. In a limited number of cases, the researcher was able to update errors made by survey participants to ensure accuracy in the statistical analysis process. Participants who left a survey question blank or did not complete the survey were excluded from the final statistical analysis.

Treatment and/or Intervention Fidelity

Data were collected from a total of 49 study participants employed at professional accounting service organizations and 127 study participants employed in the accounting profession industry in the Dallas, Texas geographical area resulting in an overall total of 176 participants. The desired participant population was 175 individual survey responses. The total participant pool of 176 individuals achieved the desired population size of 175. From the participant responses, the raw data was downloaded from the SurveyMonkey website into an Excel file in preparation for statistical analysis. The raw data were examined to ensure the presence of each data element and to discover any individual participant responses that may have omitted a data element or a response that did not follow the expected answer format. Also, a screening question was included in the accounting profession industry survey to identify individuals as a CPA, CPA candidate or CPA eligible, Professional Accountant, or Other Professional Description Not Listed Above. Any response of Other Professional Description Not Listed Above

was excluded from the final statistical analysis. These individuals did not meet the requirement of working in the accounting profession. While control checks were programmed into the SurveyMonkey logic requiring an answer to each individual element, the raw data was reviewed to safeguard against any systemic or programmatic error in the reported results. Three participants were excluded due to incomplete responses, two participants were excluded due to a response not compliant with the requested information, and 18 participants were excluded for identifying as Other Description Not Listed Above. Information from five participant's responses contained input errors on the part of the participant. These individual responses were validated and corrected for inclusion in the statistical analysis. The statistical analysis was performed on the validated responses from 153 individuals and provided an adequate sample size for analysis.

Descriptive statistics

The verified data elements were input into Microsoft Excel with the Analysis ToolPak Add-in functionality activated. Descriptive statistical analysis was performed for all variables. Frequency distributions and demographic information provide a sound, visual representation of study participants. The information included age, gender, ethnicity, education level, and role in the organization; also, the information contained details of the caregiver or non-caregiver role.

Participant demographics

All participants were employees of accounting professional service organizations or employees within the accounting profession industry in the Dallas, Texas geographical

area. Frequency tables and descriptive statistics were produced through the use of Microsoft Excel with the Analysis ToolPak Add-in functionality. The graphic formats below detail the participant demographics and relevant discussions on those demographics. The participant demographics included six classification questions: age, gender, ethnicity, education level, role in the organization, and caregiver or non-caregiver role. Demographic information aids in characterizing the various aspects present within the participant population. Figure 2 details the participant's age group distribution. The most frequent age groups occurred in the groups 50 to 59 years old (26%, n=40) and 30 to 39 years old (26%, n=39), while the least frequent age group occurred in the group 60 years old or greater (14%, n=21).

Figure 2 *Distribution of Study Participants by Age Group*

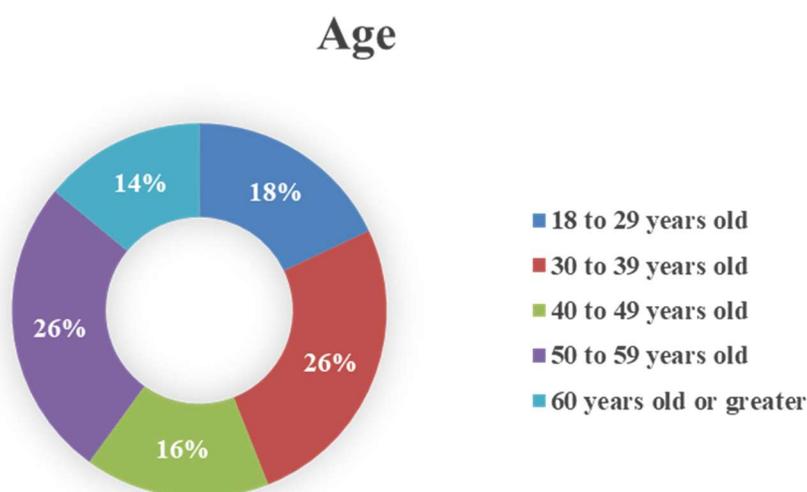


Figure 3 specifies gender distribution as 38% male (n=58), 61% female (n=94), and 1.0% preferred not to identify (n=1). No responses were received for the non-binary, gender-fluid or agender classification.

Figure 3 *Distribution of Study Participants by Gender*

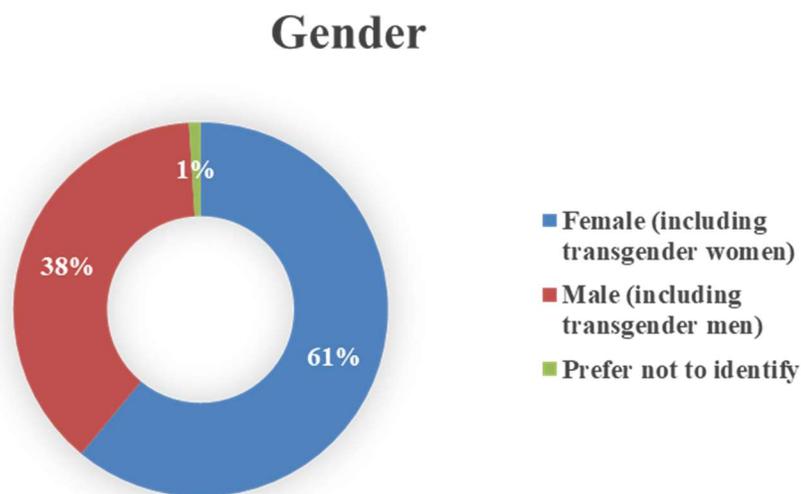


Figure 4 shows the ethnicity breakdown of participants. The most frequent ethnic group occurred in White or Caucasian (60%, n=92) and Asian or Pacific Islander (19%, n=29), while the least frequent ethnic groups occurred in another race not identified (1%, n=1) and Native American or American Indian (1%, n=1). No responses were received for the multiracial or biracial category.

Figure 4 *Distribution of Study Participants by Ethnicity*

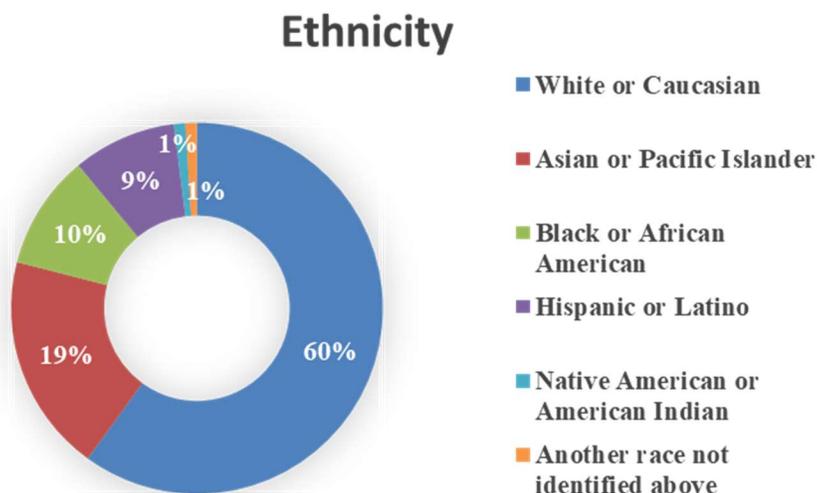
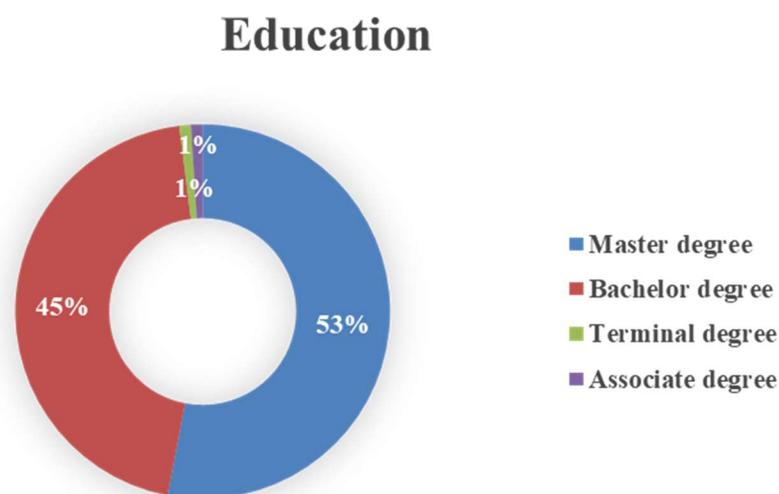


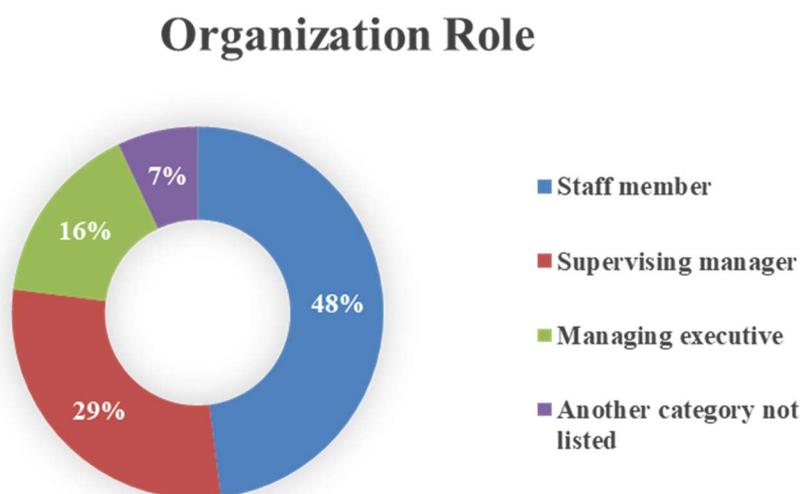
Figure 5 categorizes participant educational levels based on the level of educational degree conferred. The most frequent educational level occurred with a master's degree (53%, n=81) and bachelor's degree (45%, n=70), while the least frequent educational level occurred with an associate degree (1%, n=1) and terminal degree (1%, n=1). No responses were received for the high school degree classification.

Figure 5 *Distribution of Study Participants by Education Level*



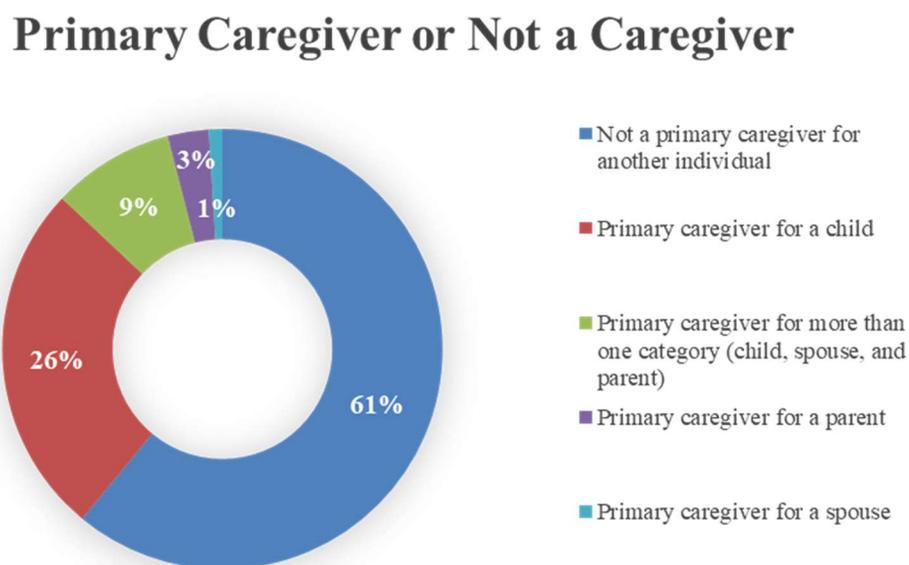
In Figure 6, the various organizational roles are represented in the participant population. The most frequent organizational role occurred in the staff member category (48%, n=73) and supervising manager category (29%, n=45), while the least frequent organizational role occurred in another category not listed (7%, n=10).

Figure 6 *Distribution of Study Participants by Role in Organization*



For the categorization of the various caregiver roles, Figure 7 details the distribution among study participants. The most frequent caregiver roles occurred in not a primary caregiver for another individual (61%, n=93) and primary caregiver for a child (26%, n=40), while the least frequent organizational occurred in primary caregiver for a spouse (1%, n=2). The results indicate consolidated caregiver categories occur in a ratio of 1 caregiver (39%, n=60) to 2.6 non-caregiver (61%, n=93).

Figure 7 *Distribution of Study Participants by Primary Caregiver or Not a Caregiver*



Data Analysis

For a quality basis in academic research, data analysis embodies a sound foundational facet of academic inquiry. Researchers follow clearly defined stages throughout the research process, leading to a clear path for the subsequent research stages (Creswell, 2018). Researchers organize a descriptive analysis for the independent and dependent variables utilized in the study, including specifics on the survey instrument

tool. Researchers need to identify the rationale for the choice of the statistical test utilized and demonstrate the assumptions behind this test's selection (Creswell, 2018). The subsequent data analysis is based upon a sound framework and methodology. The following research questions and hypotheses provided the basis for data collection and ultimate data analysis.

RQ1: What is the difference in absenteeism between accounting professionals who serve as a primary caregiver or a non-caregiver?

H1o: There is no statistically significant difference between the average monthly absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

H1a: There is a statistically significant difference between the average monthly absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

The results from RQ1 show 60 participants in Group 1 and 93 participants in Group 2. Table 1 displays the mean for the Group 1 absenteeism rate was 3.32 and for Group 2 was 1.51. From the variances in Table 1, the standard deviations were calculated as Group 1 (SD 4.17) and Group 2 (SD 3.54). Table 1 presents the results for the F-statistic (1.38), p-value (0.08), and the F-critical statistic (1.46). The alpha used was 0.05.

Table 1 F-test Two Sample for Variances

	<i>Caregiver</i>	<i>Not a Caregiver</i>
Mean	3.316666667	1.505376344
Variance	17.37259887	12.557036
Observations	60	93
df	59	92
F	1.383495187	
P(F<=f) one-tail	0.080429741	
F Critical one-tail	1.463763573	

With the two samples from Group 1 and Group 2, an F-test two sample for variances was utilized to perform a hypothesis test to compare the rates of absenteeism. The F-test two sample for variances serves as an appropriate analysis tool when a reasonable expectation exists of normal distribution within both sample populations, samples are unbiased random samples, and all sample groups have the same standard deviation (Anderson et al., 2018; Utts et al., 2022). However, the standard deviations among groups do not need to be exact to return valid results in the F-test. One measure utilized to validate F-test results is the ratio of the largest sample standard deviation divided by the smallest sample standard deviation is less than two (Utts et al., 2022). In this study, the ratio between Group 2 (n=93, SD 3.54) and Group 1 (n=60, SD 4.17) is 0.85. Therefore, the F-test two sample for variance represents a valid statistical analysis tool.

From the F-test information in Table 1, the F-statistic (1.38) is less than the F-critical (1.46), and the P value is 0.08. When the F-statistic is less than the F-critical, the statistical analysis results show no significant difference in the samples (Utts et al., 2022). When the p-value is greater than the alpha, the indication exists to support a hypothesis of

no difference in sample means (Utts et al., 2022). Table 1 provides a p-value of 0.08, which is greater than the alpha of 0.05; therefore, the statistical analysis results failed to reject the null hypothesis.

RQ2: What is the difference between absenteeism amongst professional accountants that serve in different primary caregiver roles?

H2o: There is no statistically significant difference between the average monthly absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

H2a: There is a statistically significant difference between the average monthly absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

The results from RQ2 reveal 60 participants in Group 3, 2 participants in Group 4, 22 participants in Group 5, and 13 participants in Group 6. Table 2 displays the mean for absenteeism rates are as follows: Group 3 ($m=2.88$), Group 4 ($m=0$), Group 5 ($m=4.40$), and Group 6 ($m=4.77$). Table 2 presents the results for the F-statistic (1.22), p-value (0.31), and the F-critical statistic (2.77). The alpha used was 0.05.

Table 2 ANOVA: Single Factor

SUMMARY						
	<i>Groups</i>	<i>Count</i>	<i>Sum</i>	<i>Average</i>	<i>Variance</i>	
Primary caregiver for more than one category (child, spouse, and parent)		13	62	4.76923	34.359	
Primary caregiver for a spouse		2	0	0	0	
Primary caregiver for a parent		5	22	4.4	12.3	
Primary caregiver for a child		40	115	2.875	12.8301	

ANOVA							
	<i>Source of Variation</i>	<i>SS</i>	<i>df</i>	<i>MS</i>	<i>F</i>	<i>P-value</i>	<i>F crit</i>
Between Groups		63.100641	3	21.0335	1.22456	0.30933	2.76943
Within Groups		961.882692	56	17.1765			
Total		1024.98333	59				

With the samples from more than two groups, an analysis of variance (ANOVA) single factor test was performed to test a hypothesis comparing the rates of absenteeism among Group 3, Group 4, Group 5, and Group 6. The ANOVA single factor test serves as an appropriate method when analysis relates to more than two groups (Trochim et al., 2016). With an ANOVA single factor calculation, two methods provide a means to test resulting statistics and to determine whether to reject or fail to reject a hypothesis: p-value approach and critical value approach (Anderson et al., 2018).

From the F-test information in Table 2, the F-statistic (1.22) is less than the F-critical (2.77), and the P value is 0.31. When the F-statistic is greater than the F-critical, the statistical analysis demonstrates significant differences between the groups in the sample (Anderson et al., 2018). When the p-value is less than the alpha, the indication exists to support a hypothesis of significant differences in sample means (Anderson et al., 2018). The critical value approach demonstrates the F-statistic (1.22) is less than the F-critical (2.77), concluding no significant difference between the group samples. To

confirm this conclusion, the p-value approach shows a p-value of 0.31, which is greater than the alpha of 0.05, concluding no significant difference between the group samples.

Data Results

The purpose of this quantitative study was to examine the differences in absenteeism among accounting professionals between those in caregiver and non-caregiver roles. A survey was completed with 176 total participants in professional accounting services organizations or in the accounting profession industry in Dallas, Texas. After a quality control review, 153 participant responses were included in the statistical analysis utilizing Microsoft Excel with the Analysis ToolPak Add-in functionality activated. For RQ1, an F-test two sample for variances was utilized to perform a hypothesis test to compare the rates of absenteeism. The results returned an F-statistic value less than the F-critical value and a P value greater than the alpha value. From these results, the null hypothesis for RQ1 failed to be rejected with the conclusion that there was no statistically significant difference between the average monthly absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

For RQ2, an ANOVA single factor test was performed to test a hypothesis comparing the rates of absenteeism among the included groups. The results return an F-statistic value less than the F-critical value and a P-value greater than the alpha value. From these results, the null hypothesis for RQ2 failed to be rejected with the conclusion no statistically significant difference between the average monthly absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

Summary

Chapter 4 details the research methods employed through various statistical analysis tools to explore the differences in absenteeism rates among accounting professionals between those in caregiver and non-caregiver roles. To complete the statistical analysis, quantitative research tools of an F-test two sample for variances, and an ANOVA single factor test was utilized. The selection of a quantitative method was suitable, as explained by Creswell 2018 to explore relationships between various groups. Chapter 5 presents study findings through the discussion, conclusions, and recommendations from research variables, research questions, and the study hypothesis.

Section 5: Discussion, Conclusions, and Recommendations

Interpretation of the Findings

The purpose of this quantitative study was to examine the differences in absenteeism among accounting professionals between those in caregiver and non-caregiver roles. The participant recruitment methodology began with individuals employed in professional accounting services organizations and then expanded to individuals employed in the generalized accounting profession in the Dallas, Texas, geographical area. A two-sample hypothesis testing design and an analysis of variance (ANOVA) testing design were used for this study. A two-sample hypothesis design was selected to determine the character and the strength of the statistical difference between employee absenteeism and the role of primary caregiver or non-caregiver. An ANOVA design was selected to establish the character and the strength of the statistical difference between the four identified primary caregiver groups. Chapter 5 provides a synopsis of the statistical analysis detailed in Chapter 4.

The Performance Prism Theory (PPT) framework in Neely et al. (2001) provides the applicable structure for the study with the inclusion of individuals within organizations as part of the definition of stakeholder (Elmgasbi, 2019). This stakeholder role is integral to an organization's effective strategic planning (Severgnini et al., 2018). By identifying individuals as organizational stakeholders, PPT provides a foundational basis for an organization to examine employee experiences. From this study's quantitative approach, organizations and individuals were able to ascertain that either no statistical difference exists or a statistical difference exists between employee

absenteeism occurrences resulting from providing for the complex care needs of other individuals.

Convenience sampling from a SurveyMonkey link was utilized to petition voluntary participation in the study. The initial participant contact came internally from the targeted organization's human resources department, including the unique hyperlink for SurveyMonkey and the password necessary to access the survey. Human resource staff received no information in return for the individuals who chose to voluntarily participate in the survey. The participant recruitment process expanded to individuals employed in the professional accounting industry. Similarly, individuals who received direct email contact were provided the unique hyperlink for SurveyMonkey and the password necessary to access the survey. If these individuals discovered the survey invitation on social media platforms, the individuals were required to contact the researcher directly to receive the required password to access the survey. Individuals who received direct communication with the researcher had no access to any other individual's information that participated in the survey. All individual information was kept confidential and only known to the researcher.

The initial step in the survey process required participants to complete the informed consent, including the purpose of the study, details on the voluntary nature of participation, and elements utilized taken to protect participant privacy. Participants received no compensation or other incentive for participating in the survey and where informed consent would be maintained electronically within the SurveyMonkey data.

The statistical analysis of 153 study participants validated the use of a two-sample survey

and ANOVA testing as an appropriate methodology for the variables utilized. The following variables were incorporated in this study:

Variable 1. Primary caregiver role versus non-caregiver role: This variable represents an independent variable with five different levels and represents the various caregiver roles.

Variable 2. Hours missed monthly from work due to absenteeism. This variable represents a dependent variable that quantifies the scope of absenteeism hours.

These research questions and hypotheses directed this research study to speak to the problem statement and gaps in the professional literature:

RQ1: What is the difference in absenteeism between accounting professionals who serve as a primary caregiver or a non-caregiver?

H1_o: There is no statistically significant difference between the average monthly absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

H1_o: $\mu_1 = \mu_2$

H1_a: There is a statistically significant difference between the average monthly absenteeism rate among caregivers (Group 1) and those who are not caregivers (Group 2).

H1_a: $\mu_1 \neq \mu_2$

RQ2: What is the difference between absenteeism amongst professional accountants that serve in different primary caregiver roles?

H2_o: There is no statistically significant difference between the average monthly absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

H2_o: $\mu_1 = \mu_2 = \mu_3 = \mu_4$

H2_a: There is a statistically significant difference between the average monthly absenteeism rates among the various primary caregiver roles (Group 3, Group 4, Group 5, and Group 6).

H2_a: $\mu_1 \neq \mu_2 \neq \mu_3 \neq \mu_4$

The chapter discusses details a summary of the study findings, outlines limitations present in the study, defines the application to professional practice, provides recommendations for further action, and lists out recommendations for further academic research.

Study Findings and Conclusions

The purpose of this quantitative study was to examine the differences among accounting professionals between those in caregiver and non-caregiver roles. The study centered on speaking to gaps in the literature around the concept of absenteeism directly related to the role of a primary caregiver. Chapter 5 presents a summary of results from the preceding chapter and underscores how current academic literature correlates to the study findings. For each research question, the summary findings are as follows:

Research Question 1. A two-sample hypothesis test was performed to ascertain if there was a statistical difference between primary caregiver or non-caregiver roles as determined by employee absenteeism in both professional accounting firms and the

generalized accounting profession. The results were an F-statistic value (1.38) that was less than the F-critical value (1.46) and a P-value (0.08) based on an alpha of 0.05, resulting in failing to reject the null hypothesis.

Research Question 2. An ANOVA design was performed to determine the character and the strength of the statistical difference between the four identified primary caregiver groups (child, spouse, parent, or more than one category). The results were an F-statistic value (1.22) that was less than the F-critical value (2.77) and a P-value (0.31) based on an alpha of 0.05, resulting in failing to reject the null hypothesis.

Conclusion. For this study, Chapter 4 detailed a summary of the data analysis and results. The null hypothesis was accepted for RQ1 and RQ2. These study results do align with the professional literature on the impact of absenteeism. Kocakulah et al. (2016) and Easton & Goodale (2005) report organizations lose approximately 2.3% of scheduled work time due to absenteeism. From the results of RQ1 and RQ2, accounting professionals reported a monthly absenteeism rate of 3.32 hours for caregivers, as noted in Table 1. This absenteeism rate equates to 2.61% of a standard monthly work schedule and does reflect the literature approximated experience factor of absenteeism. Bialowolski et al. (2020) reported an absenteeism rate of 1.84% of work time from situations such as sick-related events. From the results of RQ1, as noted in Table 1, accounting professionals reported a monthly absenteeism rate of 1.51 hours for non-caregivers. This absenteeism rate equates to 2.21% of a standard monthly work schedule and does reflect the literature approximated experience factor of absenteeism.

Limitations of the Study

Chapter 1 discussed the limitations in this study as the variety of family caregiver roles, the selection of participants from accounting service firms, the geographic locale of Dallas, Texas, and the dependence on adequate survey responses to establish an appropriate sample size resulting in accurate inferential results (Creswell, 2018). A limitation that arose during the survey process occurred when a limited number of accounting service firms allowed employees to participate in this study. As a means to mitigate this limitation, the study expanded the recruiting process to include accounting professionals working in a variety of industries in the Dallas area. With the expansion of the recruiting process, the ultimate survey did achieve the desired survey population size of 175 as determined by the G*Power software. The final survey participation count was 176 individuals. After the validation of each individual's submission, 153 participant's answers were included in the final statistical analysis.

Another limitation in the final statistical analysis occurred with the limited number of participants that identified as a primary caregiver for a parent, primary caregiver for a spouse, or a primary caregiver for more than one category (child, spouse, and parent). While these results reflect the sample population of accounting professionals in Dallas, these results may not be indicative of similar results when participant scope is expanded or in a different geographical location. The limited number of responses in these three categories has the potential to impact any inferential analysis and conclusions from the study results. For additional statistical significance, future

studies will need to expand the population criteria, the geographical location, or a combination of both of those items.

Lastly, the initial participant recruiting process focused on contacts through professional colleagues, personal friendships, and the use of social media such as LinkedIn or Facebook. Social media resulted as a limitation in the participant recruiting process. Communication via social media required any interested participants to contact the researcher to obtain the required password to access the survey tool. In the end, this requirement severely limited potential participants the opportunity to join in the survey process. Direct emails and phone calls to professional colleagues and friends served as the best means to recruit participants and diminish the limitation resulting from a poor social media response.

Applications to Professional Practice

The rates of employee absenteeism represent an opportunity for organizations to proactively structure employee benefit programs to mitigate absenteeism impacts to the organization. As the literature noted in Easton - Goodale (2005) and Kocakulah et al. (2016), the financial impact may reach 20% of an organization's payroll expenses, and organizations lose approximately 2.3% of scheduled work time due to unplanned absences. In this study, accounting professionals reported a monthly absenteeism rate of 3.32 hours for caregivers and 1.51 hours for non-caregivers, as noted in Table 1. When these hourly rates are annualized, the impact on the accounting profession would be close to 40 hours (1.9% of scheduled work time) for caregivers and 18 hours for non-caregivers (0.9% of scheduled work time). The absenteeism hours percentage rate for caregivers in

this study does approximate the rates as reported in the literature for unplanned absences. Accounting organizations need to consider the direct and indirect effects of the organization on employee productivity, employee morale, and an individual's commitment to remain with the organization.

As noted in Johnson and Pike (2018), employee retention symbolizes a significant challenge within the public accounting profession, and large accounting firms experience a greater than 20% employee turnover rate. The turnover rate significance comes through the costs of replacing these accounting professionals. Lakshmi and Swapna (2019) noted absenteeism represents a constant employee behavior, and understanding this employee behavior enables organizations to devise effective employee policies. With these policies, organizations can manage and synchronize the desired employee behavior.

Accounting organization leaders are prime individuals to enact and advocate for employee policies to address impacts from employee behavior such as absenteeism. As noted in Figure 6, some survey participants identified as either a managing executive (16%) or as a supervising manager (29%) for a combined total of 45% of individuals surveyed. These executives and managers are in the best position to promote policies with the potential to impact employee turnover and ultimately mitigate negative influences on employee productivity resulting from absenteeism.

Implications for Social Change

The information observed in this study outlines caregivers represent 39% (Figure 7) of accounting professionals in the Dallas, Texas area. In addition, accounting professionals in the age groups of 40 to 49 years old and 50 to 59 years old are a

combined 42% (Figure 2) of individuals surveyed. The professional literature reports 47% of individuals between the age of 47 and 59 serve in the role of primary caregiver in various family relationships (Parker & Pattern, 2013; Suh, 2016). Professional literature reports 16.6% of the United States adult population serve in the role of a family caregiver (Hopps et al., 2017). As noted in Figure 7, 39% of accounting professionals identify themselves as a primary caregiver for another individual. In this study, participants represented a higher overall percent in the caregiver role while at the same time reporting a comparable percent in the 40s to 50s age group. With the combination of survey participants from professional accounting service firms and participants from the general accounting profession, the scope of peer organization relationships and contacts with other business organizations presents a profound opportunity for these accounting professionals to promote employee policies that address the needs of working professionals who serve as a primary caregiver. Society benefits when organizational leaders enact employment policies with empathy and understanding for the growing number of individual primary caregivers.

Recommendations for Action

Based on study results showing no differences relative to absenteeism rates of caregivers and non-caregivers, one recommendation encourages business leaders to preemptively consider how societal changes may impact the organization in the near future. Even though this study indicated no differences in absenteeism, business leaders need to be cognizant of individuals who may be impacted differently due to the wide variety and ever-expanding scope of the caregiver role. As noted in Sethi (2017), the

number of caregivers increased by a factor of 20% while at the same time maintaining paid employment. If this trend continues, a similar study conducted in the near future may return results indicating a difference in absenteeism rates. Proactive leaders need to consider the best avenues to prepare their organization to manage this changing dynamic of modern society effectively.

Recommendations for Further Research

The purpose of this quantitative study was to examine the differences in absenteeism among accounting professionals between those in caregiver and non-caregiver roles. An initial recommendation comes by expanding the survey population beyond the current scope of accounting professionals in Dallas, Texas. The controlled setting may not be indicative of similar results in an expanded survey population. In addition to an expanded setting, a different survey time period could be considered. The timing of this survey was during a high workload period for professional accountants. With the impacts of the viral pandemic, the Internal Revenue Service delayed the annual tax filing deadline from the standard timeframe of April 2021 into a revised timeframe of May 2021. For Texas in particular, the tax filing deadline was extended further into June 2021 due to extraordinary weather events in February 2021. With a study conducted later in the 2021 calendar year or in subsequent years, the potential for different study results may exist.

While study results indicated no differences relative to absenteeism rates among accounting professionals in the caregiver or non-caregiver role, the opposite perspective to explore would be the differences in presenteeism between those in caregiver and non-

caregiver roles. Presenteeism occurs when employees are physically present within the workplace but fail to engage in workplace responsibilities. Presenteeism represents the polar opposite situation relative to employee attendance and performance in the workplace. Whereas absenteeism occurs from missing time at work, presenteeism occurs while employees are physically present within the workplace yet not productively engaged. Absenteeism and presenteeism represent two opposite sides of the coin, as it were in how caregiver employee's work performance may be impacted by the role of caregiver.

Limitations in this study came from the variety of family caregiver roles, the selection of participants from accounting services firms, and the selection of professional industry accountants. Other limitations exist with the geographic locale of Dallas, Texas, and the dependence on adequate survey responses to establish an appropriate sample size resulting in accurate inferential results (Creswell, 2018). Future research could address these limitations by expanding participant groups into other professional or work environments. Also, the geographic limitation could be dealt with by expanding research outside of the Dallas, Texas region. Differences based on geographic locales within the United States could provide a foundation to explore how these different locales may impact the rates of absenteeism within the workplace, including urban versus rural locales. The limitation on sample size can be addressed by expanding the targeted population outside of the accounting profession into larger workforce settings, such as healthcare providers, for example. Individuals within the accounting profession typically represent a narrow variety of individuals, whereas healthcare providers represent a

greater variety of individuals, including physicians, nurses, other licensed professionals, and administrative support staff.

Reflections

As I reflect on this research process, I find myself with a stronger sense of the professional impacts resulting from the role of a primary caregiver for another individual. I certainly had preconceived ideas about how the caregiver role impacts professional performance since this situation is a direct reflection of personal experience. My personal hope is study participants were provided the opportunity to pause and consider the impacts caregiving has on fellow colleagues in the workplace. The caregiver role can be very isolating at times, and my fervent wish is study participants now have a better appreciation for the caregiver role. From an organizational perspective, my greatest wish for positive change comes with the hope human resource departments explore how employment policies and benefit programs can evolve to address the societal needs of the caregiver community.

Conclusion

Business organizations face the dilemma of providing organizational policies designed to reduce absenteeism among personnel serving as primary caregivers (Hopps et al., 2017). This study was crafted to examine the differences in absenteeism among accounting professionals between those in caregiver and non-caregiver roles. The research findings indicated no differences in absenteeism rates between individuals in caregiver or non-caregiver roles. Additionally, the research results revealed no differences between the four identified primary caregiver groups (child, spouse, parent, or

more than one category). The results of this study advanced academic and practical knowledge on the relationship between a primary caregiver role and employee absenteeism. Business leaders can use this knowledge as evidence on employee absenteeism and strategically evaluate how existing employment practices either positively or negatively impact employee performance, productivity, and morale.

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Appendix A: Informed Consent for Professional Accounting Service Firms

CONSENT FORM

You are invited to take part in a research study of absenteeism resulting from the role of a primary caregiver. You were chosen for the study because of your position within a professional accounting services organization in Dallas, Texas. This form is part of a process called “informed consent” to allow you to understand this study before deciding whether to take part.

This study is being conducted by Blake Deatherage, who is a researcher at University of the Southwest. Research gathered in this study will be used to fulfill the requirements for the degree of Doctor of Business Administration.

Background Information:

The purpose of this study is to examine the difference in absenteeism among caregivers and non-caregivers in the accounting profession.

Procedures:

If you agree to be in this study, you will be asked to:

- Follow the link in the email communication to the SurveyMonkey online platform.
- Participate in an online survey regarding absenteeism. Questions will include information on age group, gender, education, and role within your current organization.

Voluntary Nature of the Study:

Your participation in this study is voluntary. This means that everyone will respect your decision of whether or not you want to be in the study. No one will treat you differently if you decide not to be in the study. If you decide to join the study now, you can still change your mind during the study. If you feel stressed during the study you may stop at any time. You may skip any questions that you feel are too personal.

Risks and Benefits of Being in the Study:

Participation in the study will take approximately 10 minutes to complete and will involve answering questions in an online survey. This study could potentially benefit business organizations understand how existing employment policies be used to mitigate negative impacts from absenteeism.

Compensation:

No compensation provided for participation.

Confidentiality:

Any information you provide will be entirely confidential. The researcher will not use your information for any purposes outside of this research project. Also, the researcher will not include your name or anything else that could identify you in any reports of the study.

Contacts and Questions:

You may ask any questions you have now. Or if you have questions later, you may contact the researcher via telephone (972-571-4100) or email (1059262@usw.edu). If you want to talk privately about your rights as a participant, you can contact the chair of the USW Institutional Review Board via email (IRB@usw.edu). USW's approval number for this study is **018 IRB Memo** and it expires on **04-19-2022**.

The researcher will give you a copy of this form to keep.

Statement of Consent:

I have read the above information and I feel I understand the study well enough to make a decision about my involvement. By signing below, I am agreeing to the terms described above.

Printed Name of Participant

Date of consent

Participant's Written or Electronic* Signature

Researcher's Written or Electronic* Signature

Electronic signatures are regulated by the Uniform Electronic Transactions Act. Legally, an "electronic signature" can be the person's typed name, their email address, or any other identifying marker. An electronic signature is just as valid as a written signature as long as both parties have agreed to conduct the transaction electronically.

Appendix B: Survey Questionnaire for Professional Accounting Service Firms

Instructions: Please complete the following questions to participate in this survey regarding absenteeism. Absenteeism occurs when an employee is absent from scheduled work time in an unplanned manner.

1. Which of the following categories describe your age group?
 - a. 18 to 29 years old
 - b. 30 to 39 years old
 - c. 40 to 49 years old
 - d. 50 to 59 years old
 - e. 60 years old or greater
2. Please select the gender in how you identify.
 - a. Male (including transgender men)
 - b. Female (including transgender women)
 - c. Non-binary, gender-fluid, or agender
 - d. Prefer not to identify
3. Please specify your ethnicity.
 - a. Hispanic or Latino
 - b. Black or African American
 - c. Native American or American Indian
 - d. Asian or Pacific Islander
 - e. White or Caucasian
 - f. Multiracial or Biracial

- g. Other not identified above
4. Please select the education level that best describes you.
- a. High school degree
 - b. Associate degree
 - c. Bachelor degree
 - d. Master degree
 - e. Terminal degree
5. Please select the category that best defines your role in the organization.
- a. Staff member
 - b. Supervising manager
 - c. Managing executive
 - d. Another category not listed
6. Please select the category of primary caregiver for another individual that best describes your role.
- a. Primary caregiver for a child
 - b. Primary caregiver for a spouse
 - c. Primary caregiver for a parent
 - d. Primary caregiver for more than one category (child, spouse, and parent)
 - e. Not a primary caregiver for another individual

Question 6 answer will lead survey participants to either question 7 or 8 below.

7. **For Primary Caregivers Only:** How many hours are missed from work during an average month due to the role of primary caregiver resulting from absenteeism?
8. **For Non-Caregivers Only:** How many hours are missed from work during an average month resulting from absenteeism?

Appendix C: Informed Consent for Professional Accountants

CONSENT FORM

You are invited to take part in a research study of absenteeism resulting from the role of a primary caregiver. You were chosen for the study because of your position as a professional accountant in Dallas, Texas. This form is part of a process called “informed consent” to allow you to understand this study before deciding whether to take part.

This study is being conducted by Blake Deatherage, who is a researcher at University of the Southwest. Research gathered in this study will be used to fulfill the requirements for the degree of Doctor of Business Administration.

Background Information:

The purpose of this study is to examine the difference in absenteeism among caregivers and non-caregivers in the accounting profession.

Procedures:

If you agree to be in this study, you will be asked to:

- Follow the link in the email communication to the SurveyMonkey online platform.
- Participate in an online survey regarding absenteeism. Questions will include information on age group, gender, education, and role within your current organization.

Voluntary Nature of the Study:

Your participation in this study is voluntary. This means that everyone will respect your decision of whether or not you want to be in the study. No one will treat you differently if you decide not to be in the study. If you decide to join the study now, you can still change your mind during the study. If you feel stressed during the study you may stop at any time. You may skip any questions that you feel are too personal.

Risks and Benefits of Being in the Study:

Participation in the study will take approximately 10 minutes to complete and will involve answering questions in an online survey. This study could potentially benefit business organizations understand how existing employment policies be used to mitigate negative impacts from absenteeism.

Compensation:

No compensation provided for participation.

Confidentiality:

Any information you provide will be entirely confidential. The researcher will not use your information for any purposes outside of this research project. Also, the researcher will not include your name or anything else that could identify you in any reports of the study.

Contacts and Questions:

You may ask any questions you have now. Or if you have questions later, you may contact the researcher via telephone (972-571-4100) or email (1059262@usw.edu). If you want to talk privately about your rights as a participant, you can contact the chair of the USW Institutional Review Board via email (IRB@usw.edu). USW's approval number for this study is **018 IRB Memo** and it expires on **04-19-2022**.

The researcher will give you a copy of this form to keep.

Statement of Consent:

I have read the above information and I feel I understand the study well enough to make a decision about my involvement. By signing below, I am agreeing to the terms described above.

Printed Name of Participant

Date of consent

Participant's Written or Electronic* Signature

Researcher's Written or Electronic* Signature

Electronic signatures are regulated by the Uniform Electronic Transactions Act. Legally, an "electronic signature" can be the person's typed name, their email address, or any other identifying marker. An electronic signature is just as valid as a written signature as long as both parties have agreed to conduct the transaction electronically.

Appendix D: Survey Questionnaire for Professional Accountants

Instructions: Please complete the following questions to participate in this survey regarding absenteeism. Absenteeism occurs when an employee is absent from scheduled work time in an unplanned manner.

1. Which of the following categories describe your age group?
 - a. 18 to 29 years old
 - b. 30 to 39 years old
 - c. 40 to 49 years old
 - d. 50 to 59 years old
 - e. 60 years old or greater
2. Please select the gender in how you identify.
 - a. Male (including transgender men)
 - b. Female (including transgender women)
 - c. Non-binary, gender-fluid, or agender
 - d. Prefer not to identify
3. Please specify your ethnicity.
 - a. Hispanic or Latino
 - b. Black or African American
 - c. Native American or American Indian
 - d. Asian or Pacific Islander
 - e. White or Caucasian
 - f. Multiracial or Biracial

- g. Other not identified above
4. Please select the education level that best describes you.
- a. High school degree
 - b. Associate degree
 - c. Bachelor degree
 - d. Master degree
 - e. Terminal degree
5. Please select the category that best defines your role in the organization.
- a. Staff member
 - b. Supervising manager
 - c. Managing executive
 - d. Another category not listed
6. Please select the category of primary caregiver for another individual that best describes your role.
- a. Primary caregiver for a child
 - b. Primary caregiver for a spouse
 - c. Primary caregiver for a parent
 - d. Primary caregiver for more than one category (child, spouse, and parent)
 - e. Not a primary caregiver for another individual
7. Please select the category that best defines your role in the field of professional accounting.
- a. CPA

- b. CPA Candidate or CPA Eligible
- c. Professional Accountant
- d. Other Professional Description Not Listed Above

Question 6 answer will lead survey participants to either question 8 or 9 below.

- 8. **For Primary Caregivers Only:** How many hours are missed from work during an average month due to the role of primary caregiver resulting from absenteeism?
- 9. **For Non-Caregivers Only:** How many hours are missed from work during an average month resulting from absenteeism?

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