

Work–Family Conflicts of Practitioners of Accountancy: Practice of Diyarbakir

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Muhasebe Meslek Mensuplarında İş–Aile Çatışması: Diyarbakir Örneği

Abstract

The aim of the study is to determine the level of work - family conflict of practitioners of accountancy. The study is carried out on 136 practitioners of accountancy that are operating in Diyarbakir. As the scale of work - family conflicts; Netemeyer, Boles and Mc Murrian (1996) work - family conflicts and family- work conflict scales are used consisting of 10 questions (5 of them are about work - family conflicts and 5 of them are about family - work conflicts). As a result of the study, it was examined that the practitioners of accountancy operating in Diyarbakir have generally conflicts between work - family and family- work in accordance with the answers given to the scale of work - family conflict. However, the average of the answers given to the scale of work - family conflict is as “I am not sure”. Therefore, it can be said that there may be a secret conflict owing to the fact that the problems occurred from work may affect family.

Keywords : Practitioners of Accountancy, Work–Family Conflict, Family–Work Conflict, Diyarbakir.

JEL Classification Codes : M41, M49, M12.

Özet

Çalışmanın amacı muhasebe meslek mensuplarının iş-aile çatışması düzeylerini ortaya koymaktır. Çalışma Diyarbakir’da faaliyet gösteren 136 muhasebe meslek mensubu üzerinde yapılmıştır. İş-aile çatışması ölçeği olarak Netemeyer, Boles ve Mc Murrian (1996) tarafından ortaya konulan 10 sorudan oluşan (5 soru iş-aile çatışması, 5 soru aile-iş çatışması) iş-aile çatışması, aile-iş çatışması ölçekleri kullanılmıştır. Araştırma sonucunda Diyarbakir’da faaliyet gösteren muhasebe mensuplarının iş-aile çatışması ölçeğine verdikleri cevaplar açısından genel olarak iş-aile ve aile-iş arasında bir çatışma yaşamadıkları tespit edilmiştir. Ancak iş aile çatışması ölçeğine verilen cevapların ortalaması “Kararsızım” şeklindedir. Dolayısıyla, işten kaynaklanan sorunlar aileyi etkileyebileceğinden gizli bir çatışmadan bahsedilebilir.

Anahtar Sözcükler : Muhasebe Meslek Mensupları, İş-Aile Çatışması, Aile-İş Çatışması, Diyarbakir.

1. Introduction

The profession of accountancy is being conducted by the people who devoted themselves to their professions despite the difficulties in occupational conditions both in our country and in other countries. People having this profession are bent to preserve the structure that depends on profession discipline without stepping out of line of the legislation and the sensibility required for the profession. At this point, one of the situations in which they have mostly difficulty is to stabilise the balance between their jobs and families. Considering the intensive working hours and working tempo, the importance of the subject can be understood clearly. The work – family interaction which is also expressed as work - family life conflict is resulted from a conflict that exists between the adapted role required for being a member of one organization and the adapted role required for being a member of one family. When the stress is increased on the employee due to the incongruity in the roles adapted as required for working and family lives, it is expected that work - family balance of the employee will be distorted and accordingly there will be work - family conflict. The work - family conflict is also described as inconsistency due to the roles of family and work appear simultaneously.

This study is composed of field study, evaluation, analysis targeting the work - family conflict of practitioners of accountancy operating in Diyarbakir, along with new solution offers based on the results and also the literature composed of previous studies in this field.

The study is carried out on 136 practitioners of accountancy that are operating in Diyarbakir. The aim of this study is to determine the level of work - family conflict of practitioners of accountancy.

2. The Practitioners of Accountancy

The members of accountancy profession are classified as Independent accountant and Certified Public Accountants through the changes made in the law no. 3568 and the law no. 5786 in our country. The limitations of the service of the member of profession belonging to each group were laid down by the law. Especially, almost all enterprises operating in Turkey buy service in jurisdiction of Independent public accountants (Banar & Ekeril, 2010: 39-60).

The accountancy as a profession gains importance in parallel with the changes occurred in economic, financial, social and technologic fields and reaches to the considerable level in community and economic life. The occupational group of accountancy is identified in the related law as the accountant who has high occupational standards and behave with sense of responsibility to public, provide and record the

operations and processes to be performed effectively in enterprises, monitor the outcomes of operations within the scope of the related legislation and inform the related business parties about the real situation objectively (Ayboğa, 2003: 327-359).

Accountancy profession is being conducted by the people who devoted themselves to their professions in our country despite the difficulties in occupational conditions. People having this profession are bent to preserve the structure that depends on professional discipline without stepping out of line of the legislation and the sensibility required for the profession (Yereli, 2006: 1-43; Zincirkıran & Tiftik, 2013).

3. Literature about Work - Family Conflict

There are several studies in literature of work - family conflict. This was described as “work - family interaction, work - family balance, work - life balance” in the previous studies conducted about work - family conflict. In this scope, the terms such as “life quality, flexible working conditions, life balance are considered with the term of “work - life”. Work - family conflict signifies the significance level changing between work responsibilities and family responsibilities. As for employee; business life balance signifies the dilemma between work requirements and individual and family life. As for employer; business life balance signifies the effort composing a supportive organizational culture that provides to employees to focus more on their jobs (Lockwood, 2003).

Several different definitions are made for the role conflict which is one of the important conflict types of individual conflict. The definition of role conflict which is the most well accepted definition among these definitions is a situation in which two or more elements of oppression are occurred synchronously concerning more than one role that person takes and when person is in the harmony with one of the related roles, it makes difficult to be in harmony with the other role (Çarıkcı & Çelikkol, 2009: 1429-1441).

The most important role for a person for throughout his/her life is probably the roles concerning with his/her job and family. The business life is a field that covers the time that person allocates for his job, his/her personal interests out of working hours and his/her personal development and also has an effective role in every parts of life. Therefore, person has to choose one of the roles from job and family roles (Frone & Russell & Cooper, 1992: 723-729).

According to another approach about work - family conflict; it is a conflict occurred owing to the fact that it prevents person from fulfilling his/her responsibilities in his/her family life with his/her role in business life or it is a type of conflict that is occurred from business life of person to his/her family life (Ballica, 2010).

The economic, social and cultural changes that were taken place in 21. century directly affect the lives of people. Especially, the changes occurred following the industrial revolution cause an increase in personal requirements. People had to work hard and stabilise the balance between their business life and private life in order to meet these increased requirements. In this process, job and family gained great importance. The instability between job and family caused dissatisfaction and unhappiness in people (Doğan & Üngüren & Kesgin Dönmez, 2010: 3430-3442).

Not only business life affects family life but also family life affects business life and both of them are important issues. In this regard, work - family conflict is kind of an interrole conflict arisen from the qualifications of the job and fulfilment of familial responsibilities. Whereas, family - work conflict can be described as kind of an interrole conflict arisen by the qualifications of the family and fulfilment of job responsibilities. In both cases, interaction of facts can vary from person to person. At this point, characters of a people and their vision of world rather than their working conditions can be effective in some cases. Besides, it should not be ignored that demographic and socio- psychologig conditions of people is also determinative in their work - family life. When considering the work - family conflict from a work - life balance point of view, it covers having control in business life and flexibility, sociability and individuality on activities on and off the job. It is stated that this balance is provided if the level of conflicts of roles that a person takes in his/her business life or non-business life is at the lowest level. Wok - life balance is stabilised if the demands caused by work area or needs of family of person along with his/her personal needs are harmonised. The balance will be provided when objectives, targets and demands for each of three fields (business, family and individual) do not require any temporal constraint for other fields. This situation is also expressed as “three dimensional balance”. The impetus behind of these studies, even though the questions posed and opinions are different from each other, the results show similarity. Accordingly, if employees don't carry out their parental roles in their homes as required due to the intensity in their jobs and if the intensity in their jobs affects their parental responsibilities, it means that work - life balance will be in danger (Pichler, 2008; Doğrul & Tekeli, 2010).

The term in the studies conducted on work - life conflict was associated with several factors. These are; job stress, job satisfaction, organizational commitment, gender, working conditions, occupational commitment, career commitment, career satisfaction, business behaviours, organizational justice, organizational support and personal qualifications and profession.

In the study about the role of work - family conflict in the effect of career commitment, occupational commitment and organizational commitment on job satisfaction carried on employees operating in tourism sector, it was seen that there is opposite relationship between work - family conflict and life satisfaction and the more conflict increases the more life satisfaction decreases.

It was identified in a research conducted on nurses that there is opposite relationship between work - life conflict and job satisfaction. According to the study, it was determined that both types of conflict have negative effects on job satisfaction. It was seen that the job satisfaction may decrease resulting from conflict occurred by the spaces between the place where person lives and he place where person works. However, it was determined that there is a statistically significant relation between career satisfaction of nurses in study concept and work - family conflict and family - work conflict (Yüksel, 2005: 302-314).

It was determined that there was negative relation between the connections of sense of organizational justice, work - family conflict, perceived organizational support and work -family conflict. Besides, the analysis showed that the more organisational support increases, the more work - family conflicts decreases (Önderoğlu, 2010).

In the research conducted on sense of business life balance of employees, their gender roles and personal qualifications, it was determined that people who are more active, mentalist, self-confident, have high skills in developing empathy are more successful in stabilising work - life balance when compared to people who have characteristics of excessive passiveness, sensuality and aggressiveness. Besides, it was also determined that the married people with no child have more steady balance between work and private life than those who are single (Ballica, 2010).

In the research about the effect of work - family conflict on organizational commitment and job leave conducted on white collar employees, the effects of the conflicts occurred between work and family roles of employees on organisational commitment and job leaves was examined. According to the results of the research; it was determined that there was positive relation between work - family conflict and job leave, whereas there was negative relation between work - family conflict and organisational commitment (Çarıkcı & Çelikkol, 2009: 1429-1441).

According to the research about the relation of profession and family conducted on employees operated in tourism sector; it was determined that perception and attitude about marriage and its relation to profession of professional tour guides varies in accordance with the marital status, age, educational level and demographic variables (Doğan vd., 2010: 3430-3442).

According to the other research about the relation of work - home interaction with work conditions conducted on employees operated in post services; it was determined that developments related to work place conditions they experienced causes positively and negatively work - home and home - work conflicts, working conditions effects positively and negatively the roles they take in home and work and accordingly the effect of business conditions (job complexity, labor demand, job control) on the behaviours on employee should be not ignored (Kaya, 2008: 253-275).

According to the research about the effect of work - family life conflict on work stress, job satisfaction and organisational commitment conducted in pharmaceutical industry; it was determined that work - family life conflict has a positive effect on work - family conflict, in addition to this, family - work conflict has no significant effect on work stress. Work - family life conflict and work - family conflict has positive effect on job satisfaction. Besides, family - work conflict has no significant effect on job satisfaction. Work - family conflict has no significant effect on organisational commitment (Efeoğlu, 2006).

According to the research about the role of organisation and family in decreasing the conflict in working place of employee conducted on police officers; it was determined that there is negative-way relation between conflict and support and accordingly the conflict decreases with the increased social support (Özen & Uzun, 2005: 128-147).

The other terms associated with work - family conflict is workaholic. According to the research about the relation between workaholic and work - family conflict conducted on doctors; it was determined positive-way and negative-way relation between workaholic and work - family conflict and there is a certain level conflict in work and family lives of workaholic employees (Zincirkiran, 2013).

Considering the researches about work - family conflict, work - family interaction, work - life balance etc.; we can say that the members of profession having work - family conflict are generally the professions that have the similar qualifications such as policing, profession of a doctor and academicianship. The practitioners of accountancy can be considered in among these occupational groups due to quality, intensity of their job and long working hours.

4. Material and Method

4.1. The Aim and Importance of the Study

The aim of the study is to determine the level of work - family conflict of practitioners of accountancy and to develop solution offers for the problems that may occur. Besides, the study also aims to contribute to the practitioners in performing their works more effectively through sharing the results to be found with the members of the profession. The other purpose of the study is to contribute to the members of the profession being in managerial position in developing new management approaches in order to prevent the occupational burnouts of the employees.

4.2. Limitations

The study only covers the independent accountant, financial advisor and certified public accountant working in the city of Diyarbakır. Therefore, the results are not reflecting the ideas of all members of the profession. Besides, taking into account the work load of the members of the profession, it should be considered that the level of the survey answers is not sufficiently.

4.3. Population and Sample

The population of the study is constituted by the members of the profession in the city of Diyarbakır. According to the records of the Union of Chambers of Certified Public Accountants of Turkey (TÜRMOB); there are 369 members of the profession registered in Chamber of Certified Public Accountants of Diyarbakır. The survey was conducted on 150 of those members and it was received feedback from 136 of them. This amount is in the sufficient level according to the sample size that is acceptable in scientific research methods (Sekeran, 2003: 253).

4.4. Data Collection Tool

The scale of work - family, family - work conflict of Netemeyer, Boles and Mc Murrian (1996) were used in order to measure work - family conflict. Apaydın (2004) who adapted this scale in Turkish version determined Cronbach $\alpha = 0.86$ for the category of work-family conflict composed of 5 theorems and Cronbach $\alpha = 0.82$ for the category of family - work conflict composed of 5 theorems. There exists one choice list in 5 Likert type consisting of statements for each theorem such as: "I absolutely agree", "I agree", "I am not sure", "I don't agree" and "I strongly disagree". The answers in theorem from "I absolutely agree" to "I strongly disagree" are scored as 5-4-3-2-1 respectively.

4.5. Analysis of Data

The data obtained from the survey were transferred to the computer and analysed through using SPSS 16.0 packet programme. T test and One Way ANOVA test were used in Independent samples as an analysis method. The reliability coefficients of Cronbach Alpha of the survey was determined as 0,72. These data shows that the questionnaire is reliable. The error probability of tests was chosen as $\alpha=0,05$.

5. The Findings and Discussion

5.1. The Descriptive Findings

42 (30,9 %) of practitioners of accountancy participated in the study are women and 94 (69,1 %) of them are men. Besides, 58 (42,6 %) of them aged 15 to 29, 44 (32,4 %) of them aged 30 to 39, 26 (19,1 %) of them aged 40 to 49 and 8 (5,9 %) of them are above the age of 50. As for their marital status; while 64 (47,1 %) of them are married, 72 (52,9 %) of them are single. As for their educational level; 4 (2,9 %) of them are primary school graduates, 12 (8,8 %) of them are high school graduates, 114 (83,8 %) of them have bachelor's degree, 4 (2,9 %) of them have post graduate degree and 2 (1,5 %) belong to other group. As for their professional experience; 36 (26,5 %) of them have experience between 1 and 5 years, 50 (36,8%) of them have experience between 6 and 10 years, 20 (14,7 %) of them have experience between 11 and 15 years, 12 (8,8 %) of them have experience between 16 and 20 years and 18 (13,2 %) of them declared that they have more than 20 years of experience in this field.

5.2. The Findings about Work – Life Conflict

The informations about gender, age, marital status, educational status and professional experience having statistical significant difference in analysis conducted on variables composing work - family conflict of practitioners of accountancy is shown on Table: 1.

The statements that put forward the work - family conflict of practitioners of accountancy such as, “Knowhow that I gained from my job provide me to have better domestic relations, The stress resulting from my job makes me difficult to perform my duties towards my family, the time I spend for my job makes me difficult to fulfil the responsibilities towards my family, I can't do certain things that I want for my family due to the responsibilities I hold at work and the responsibilities about my job affects my family life” shows significancy in terms of gender statistically ($p < 0,05$). It was seen that the answers that male practitioners of accountancy gave to these statements averagely are higher when compared to women practitioners of accountancy.

The statements that put forward the work - family conflict of practitioners of accountancy such as; “The stress resulting from my job makes me difficult to do my duties towards my family, the responsibilities about my job affects my family life and I can't do certain things that I want for my family due to the responsibilities I hold at work” shows statistically significancy in terms of age factor ($p < 0,05$).

The statements that put forward the work - family conflict of practitioners of accountancy such as; “The problem solving methods that I developed in my job helps me to solve problems I face in my domestic life and I have to change plans that I made with my family due to my job” shows statistically significancy in terms of marital status ($p<0,05$). It was seen that the answers that single participants gave to the first statement averagely are higher when compared to those who are married and the answers that married participants gave to the second statement averagely are higher when compared to those who are single.

The statements that put forward the work - family conflict of practitioners of accountancy such as; “I have to change plans that I made with my family due to my job and the time I spend in my job motivates me to have more effective time that I spend with my family” shows statistically significancy in terms of educational status of participants ($p<0,05$).

The statements that put forward the work - family conflict of practitioners of accountancy such as; “The time I spend in my job motivates me to have more effective time that I spend with my family, the responsibilities about my job affects my family life, I can’t do certain things that I want for my family due to the responsibilities I hold at work, the time I spend for my job makes me difficult to fulfil the responsibilities towards my family and Having success in my job supports me in performing my duties more effectively about my family and my house” shows statistically significancy in terms of educational status of participants ($p<0,05$).

Table: 1
The Demographically Comparison of the Variables of Work – Family Conflict

Variables	Demographic Features					
	Gender	n	Ort.	SS.	t	P
Knowhow that I gained from my job provide me to have better domestic relations	Women	42	3,61	1,188	0,992	0,034
	Men	94	3,38	1,320		
The stress resulting from my job makes me difficult to do my duties towards my family	Women	42	2,95	1,447	2,611	0,014
	Men	94	3,57	1,204		
The responsibilities about my job affects my family life	Women	42	3,09	1,461	2,869	0,000
	Men	94	3,72	1,030		
I can’t do certain things that I want for my family due to the responsibilities I hold at work	Women	42	3,52	1,273	2,248	0,018
	Men	94	4,00	1,077		
The time I spend for my job makes me difficult to fulfill the responsibilities towards my family	Women	42	3,28	1,436	1,306	0,008
	Men	94	3,59	1,203		

	Age	n	Ort.	SS.	F	P
The stress resulting from my job makes me difficult to do my duties towards my family	15-29	58	3,51	1,314	3,005	0,033
	30-39	44	2,95	1,311		
	40-49	26	3,86	1,120		
	50 and more	8	3,25	1,388		
The responsibilities about my job affects my family life	15-29	58	3,58	1,108	3,039	0,31
	30-39	44	3,13	1,403		
	40-49	26	3,92	1,230		
	50 and more	8	4,00	0,755		
I can't do certain things that I want for my family due to the responsibilities I hold at work	15-29	58	3,72	1,022	5,214	0,002
	30-39	44	3,59	1,317		
	40-49	26	4,61	0,496		
	50 and more	8	3,75	1,752		
	Marital Status	n	Ort.	SS.	F	P
The problem solving methods that I developed in my job helps me to solve problems I face in my domestic life	Married	64	3,56	1,206	1,435	0,044
	Single	72	3,83	0,992		
I have to change plans that I made with my family due to my job	Married	64	3,68	1,390	1,221	0,040
	Single	72	3,41	1,195		
	Educational Status	n	Ort.	SS.	F	P
The time I spend in my job motivates me to have more effective time that I spend with my family	Primary School	4	2,50	0,577	2,564	0,041
	High School	12	3,83	0,937		
	University	114	3,05	1,400		
	Master	4	4,50	0,577		
	Other	2	2,00	0,000		
I have to change plans that I made with my family due to my job	Primary School	4	3,00	1,154	2,760	0,030
	High School	12	3,16	1,114		
	University	114	3,63	1,298		
	Master	4	2,00	0,000		
	Other	2	5,00	0,000		
	Professional Experience	n	Ort.	SS.	F	P
The time I spend in my job motivates me to have more effective time that I spend with my family	5 years and less	36	3,61	1,271	2,894	0,025
	6 - 10 years	50	2,84	1,299		
	11 - 15 years	20	2,60	1,535		
	16 - 20 years	12	3,33	1,154		
	20 years and higher	18	3,44	1,381		
The responsibilities about my job affects my family life	5 years and less	36	3,50	1,183	3,775	0,006
	6 - 10 years	50	3,24	1,187		
	11 - 15 years	20	4,30	0,923		
	16 - 20 years	12	4,00	1,206		
	20 years and higher	18	3,22	1,262		
I can't do certain things that I want for my family due to the responsibilities I hold at work	5 years and less	36	3,50	1,133	2,534	0,043
	6 - 10 years	50	3,72	1,050		
	11 - 15 years	20	4,30	1,218		
	16 - 20 years	12	4,16	1,114		

	20 years and higher	18	4,22	1,262		
The time I spend for my job makes me difficult to fulfil the responsibilities towards my family	5 years and less	36	3,44	1,318	2,894	0,045
	6 - 10 years	50	3,28	1,325		
	11 - 15 years	20	4,30	0,470		
	16 - 20 years	12	3,50	1,566		
	20 years and higher	18	3,33	1,283		
Having success in my job supports me in performing my duties more effectively about my family and my house	5 years and less	36	3,50	1,082	3,890	0,005
	6 - 10 years	50	3,44	1,145		
	11 - 15 years	20	4,20	1,005		
	16 - 20 years	12	4,33	0,778		
	20 years and higher	18	3,11	1,409		
Being in a positive mood when I come home from work also affects the atmosphere in home	5 years and less	36	3,77	1,197	2,700	0,033
	6 - 10 years	50	3,76	1,041		
	11 - 15 years	20	4,40	0,680		
	16 - 20 years	12	3,50	1,446		
	20 years and higher	18	4,33	0,685		

Table: 2
Statistical Results Showing the Level of Work – Family Conflict of the Practitioners of Accountancy (One-Sample Statistics)

Variables	S	Ort.	SS	Sig. (2-tailed)
The time I spend in my job motivates me to have more effective time that I spend with my family	136	3,1324	1,36522	,000
Knowhow that I gained from my job provide me to have better domestic relations	136	3,4559	1,28159	,000
The stress resulting from my job makes me difficult to do my duties towards my family	136	3,3824	1,31126	,000
The responsibilities about my job affects my family life	136	3,5294	1,21070	,000
The problem solving methods that I developed in my job helps me to solve problems I face in my domestic life	136	3,7059	1,10298	,000
I can't do certain things that I want for my family due to the responsibilities I hold at work	136	3,8529	1,15809	,000
The time I spend for my job makes me difficult to fulfill the responsibilities towards my family	136	3,5000	1,28236	,000
Having success in my job supports me in performing my duties more effectively about my family and my house	136	3,6029	1,16923	,000
Being in a positive mood when I come home from work also affects the atmosphere in home.	136	3,9118	1,07131	,000
I have to change plans that I made with my family due to my job	136	3,5441	1,29310	,000

The average of the statement “*The time I spend in my job motivates me to have more effective time that I spend with my family*” that measures work - life conflict of the practitioners of accountancy is 3,1324; the average of the statement; “*Knowhow that I gained from my job provide me to have better domestic relations*” is 3,4559. The average of the statement; “*The stress resulting from my job makes me difficult to do my duties towards my family*” is 3,3824; the average of the statement; “*The responsibilities about my job affects my family life*” is 3,5294; the average of the statement; “*The problem solving methods that I developed in my job helps me to solve problems I face in my domestic life*” is 3,7059; the average of the statement; “*I can’t do certain things that I want for my family due to the responsibilities I hold at work*” is 3,8529; the average of the statement; “*The time I spend for my job makes me difficult to fulfill the responsibilities towards my family*” is 3,5000; the average of the statement; “*Having success in my job supports me in performing my duties more effectively about my family and my house*” is 3,6029; the average of the statement; “*Being in a positive mood when I come home from work also affects the atmosphere in home.*” is 3,9118 and the average of the statement; “*I have to change plans that I made with my family due to my job.*” is 3,5441. According to these results, the practitioners of accountancy participating in survey gave generally 3 (I am not sure) to the statements for determination of work - family conflict. In order to discuss about a conflict the required value should be 5 (I absolutely agree) or 4 (I agree). Therefore, it was seen that work - life conflict in practitioners of accountancy participated in the survey is in the average level according to the actual average result. Sig. (2 tailed) value is smaller than 0.05 ($p=0.000$) in 95 % confidence interval.

6. Conclusion

When taking into consideration of the answers given to the scale of work - family conflict by practitioners of accountancy participated in survey operated in Diyarbakir, the statistical results shows that according to the answers given by the participants the participants generally don’t have work - family and family - work conflicts. Besides, it can be said that may be unknown conflict since the average of the answers is generally 3 (I am not sure).

In addition to this, it was determined that there is a significant difference with the statements stated on Table as a result of the comparison between the variables of work - family conflict and demographic factors. When considering gender factor, the participation rates of male participants are higher than women participants. When considering age factor, the participation rates of participants over the age of 40 are high. When considering education status, it is determined that the participation rates were increased while the educational level increased and the participation rates of participants having 16 and more years of professional experience was higher when compared the other groups.

The results of the research is overlapped with the results of the previously researches conducted in different occupational groups (İlker vd., 2009: 1429-1441; Zincirkıran, 2013).

In conclusion, it can be said that the practitioners of accountancy participating in the study don't have work - family conflict. However, owing to the fact that the answers given to the scale of work - family conflict is generally 3 (I am not sure) shows that problems occurred from business life also move to family life, in other words it shows that there exists a secret conflict. Proceeding from this point, the sample number of accounting profession can be increased to achieve clearer results. In addition, if the research could be done in different cities of our country, it would be possible to achieve more decisive results.

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