

人格特質、工作與家庭衝突、職場的家庭福利政策與離職傾向關係之研究—以會計師事務所不同世代女性員工為例

張力、王奕嵐、藍毓莉

世新大學企業管理學系、中正會計資訊所、慈濟技術學院醫務管理系

摘要

隨著社會變遷，女性在工作和家庭的生活型態也不斷依不同時代而改變。根據過去研究顯示，會計師事務所女性員工離職傾向甚高，尤其是面臨工作與家庭衝突，多數女性在無法負荷的情況下，只好選擇離職。但是，近年隨女性教育程度和自主意識的提升，重構了傳統家庭的分工模式，使女性減輕了在家庭中的照養責任。其轉變是否能降低離職的可能性，乃本研究欲探討之議題。

世代差異將為本研究的問題核心，以不同世代會計師事務所女性員工為研究對象，採質性分析之訪談法，期能透過資料之整理、分析與歸納，了解不同世代女性員工人格特質的差異、工作與家庭衝突的差異、家庭福利政策的差異，以探究其變化及各差異分別對離職傾向的影響。

本研究經由訪談結果發現：一、新世代的忠誠度、吃苦程度、抗壓性、責任感等特質，不如舊世代女性員工，且新世代較舊世代離職傾向高。二、新舊世代女性員工，皆會因工作與家庭衝突，而選擇離職，故兩者無差異，對離職傾向皆有影響。三、事務所福利政策對家庭不友善，在無法滿足女性整體要求下，對離職傾向的改善並無幫助。且工時過長乃根本之問題，故建議管理者增加人力、縮減工時，以有效降低人事流動率高的問題。

本研究貢獻除了補足了世代變遷的人力資源管理文獻，研究結果更能貼近現況，提供更有效的資訊，頗具實務應用價值。亦能協助公司的管理階層了解不同世代女性員工可能具備的不同特質和需求，如此才能成功地改善流動率高的問題。

關鍵字：不同世代、女性員工、人格特質、工作與家庭衝突、家庭福利政策、離職傾向

A study of personality, family-work, confliction, firm's welfare policy in relation to on turnover – An example of accounting firm's female employees of different generations

Li Chang · Yi-Lan Wang · Yu-Li Lan

Department of Business Administration, Shih Hsin University · Business Administration, Shih Hsin University · Department of Health

Administration, Tzu Chi College of Technology

Abstract

Female worker has been changed their life style of working and family due to society change. Past studies showed that female employees have high turnover rates in an accounting firm, especially, facing the conflict between work and family. Recently, high education and independent conscious female worker possesses build new family model to free them from the burden of family. The purpose of this study attempted to examine whether this change will reduce the turnover intention from female workers.

Our research focus was on the difference in generations. The sample included female employees of different generations, which were randomly selected from the CPA firms. This study paper is adopted the interview (qualitative method) to investigate relationship among female personality, conflict between work and family, welfare policy of family, and turnover intention.

The results showed that (1) royalty, hard work, compressive resistance and responsibility from female employees of in new generation is lower than those in the old generation. These led to a higher turnover in the new generation. (2) There are no differences in old and new generations, when they face the conflict between work and family which also leads to turnover. (3) The welfare policy of family in accounting firm was not satisfied by female employees. Long working hour is considered as a key issue of turnover. Therefore, CPA firm may increase the manpower and reduce the working hours to decline the turnover rates.

The contributions of this paper are (1) to fill the literature gap of the differences for generations; (2) to provide more practical values to accounting industries; and (3) to help human resource managers to better understand and reduce the issue regarding the turnover of female employees.

Keywords : Different generations, Personality, Conflicion between work and family, Family welfare policy, Turnove intention, Female employees