

## Research on the Effects of Work-Family Balance on Job Performance: The Case of Financial Advisors in Konya Province

### ABSTRACT

The accounting profession has been a profession that has a very long history and has shaped commercial life throughout history with the duties it has undertaken, thus affecting social life as well as a profession of great importance for both the business, the society, and the state. This investigation intent to come to a decision the influence of ensuring the work-family balance of financial advisors on business performance. In the study, a literature review was first included. Then the methodology is discussed. This study is a descriptive survey model based on quantitative data. The universe of the research consisted of financial advisors operating in Konya. Survey data were analyzed and evaluated using the SPSS program 25.0. At the end of the study, it was concluded that the intense work pressure and long working hours of the accountants impacted their relationships with families and their job performance. The study was completed by listing the recommendations to the relevant circles.

**Keywords:** Accounting profession, Work-family balance, Working hours, Job performances

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### How to Cite This Article

Sezal, N. & Yenişenol, B. N. (2023). "Research on the Effects of Work-Family Balance on Job Performance: The Case of Financial Advisors in Konya Province", *International Academic Social Resources Journal*, (e-ISSN: 2636-7637), Vol:8, Issue:53; pp:3432-3446. DOI: <http://dx.doi.org/10.29228/ASRJOURNAL.71870>

Arrival: 17 May 2023  
Published: 30 September 2023

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### INTRODUCTION

The concept of the profession is a title that the individual performs in order to maintain his life and is generally achieved by the individual at the end of an intensive education and working process. Therefore, a profession is not just a means of earning money to make a living. Increasing competitive environments as a result of changing and developing conditions have made every aspect of the individual's position in society, mutual relations, status, and social impression related to the profession he has chosen or continued (Nisanci and Iskara, 2018: 139).

The profession chosen by the individual is also the focal point of the person's life based on the factors like providing physical and mental progress, shaping his attitude and behavior by giving meaning to his life, and facilitating his integration with society (Ilhan, 2008: 314). Moreover, determining the success rate of the individual in his/her job, where he/she will marry and with whom he/she will communicate, the profession is immanent to the factors that shape the values, worldview, lifestyle, standards and habits of the individual (Hoppock, cited in Kuzgun, 2003: 6).

Depending on the conditions of the situation in some professions in the modern world, their preference rates are high. The profession of financial advisor is one of these professions.

Accounting is a discipline that incorporates various functions such as: recording, classifying, summarizing, reporting, and interpreting. Those who combine these functions and make comments by integrating them are members of the accounting profession. Accountants are a professional group that acts as a bridge between the state and taxpayers. It is only thanks to them that the fight against the informal economy, the increase in tax awareness in society, and the compatibility of accounting systems with international accounting standards with the growing economy.

Along with the changes in financial, social, and technological fields, the financial advisor profession has gained a lot of importance and has become very influential in economic life (Akbulut, 1999: 125). In addition, financial advisors' long and intense working hours constitute the profession's problematic and troublesome parts. Arduous processes, such as the long and intense working hours of the profession cause the members of the profession to have difficulty in maintaining the work-family balance (Thorntwaite, 2004). Many professionals who fail to establish a work-family balance do not get the productivity and satisfaction they expect from their jobs (Saltzstein and Saltzstein, 2001).

In the first part of this study, literature review is included. Then there are the methodology and findings and discussion sections. The study is concluded with conclusions and recommendations.

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## LITERATURE REVIEW

The following topics are included in this section: the historical development of the accounting profession, the development of the financial advisory profession in the world and Türkiye, work-family equilibrium, impacts of work-family equilibrium on job performance and evaluation of previous studies.

### Historical Development of the Accounting Profession

The Mesopotamians recorded in detail transactions involving animals, livestock, and crops and thus used primitive accounting methods. For example, "Monday, May 12th: In exchange for the three chickens I provided today, William Smallwood (the worker) promised a bag of seeds when the autumn harvest was complete." All these transactions were kept in individual ledgers. Where a dispute arose, they brought the matters before the magistrates and presented these records as evidence. Although tiring, this system detailing every deal has been ideal (Investopedia.com).

In the early days of history, accounting was a simple double-sided record-keeping process, but with the change and development of time and conditions, it has become a branch of science that guides economic growth and is divided into sub-titles. The history of accounting dates back to 3000-4000 BC. In these centuries, accounting was a system seen in many societies and had different application techniques in every civilization (Gokgoz, 2011: 168-169). According to the evidence obtained from civilizations, the simple methods societies apply are similar to today's profit-loss calculation. In the periods when the text was used, the explanation, collection date, and amount digits were added, and in this way, it resembles today's cash book. As for the Babylonians, the civilization where trade was most developed, there are provisions for keeping records in the Code of Hammurabi. According to some views, the invention of writing and numbers has been associated with accounting, considering that accounting systems are based on ancient times. (Can, 2007: 9). In the sources in the literature, it is generally written that the history of accounting first started with the Assyrians and then transferred to Egypt and centuries later to Italy in the time of Pacioli (Webster, 1937: 101; cited by Can, 2008: 96). It is possible to come across the first written documents about accounting in the Sumerians in 5000 BC, in the Hebrews in 4000 BC, in the Egyptians in 3000 BC, in the Babylonians in 2000 BC, and in the Greeks in 500 BC (Can, 2008: 96).

The reason behind the opinion that the double-sided recording system, which dates back to ancient times, was invented by the Italian mathematician Luca Pacioli, is that he mentioned the double-sided recording system in a part of his 36-chapter book called 'Aritmethica, Geometry'. However, Pacioli was not the inventor of the double-sided recording system, and this system did not originate in Italy. The works named Kanun-i Saadet, Cami'ül-hesap, Risale-i Felekkiye, written during the Ilkhanate period before Luca Pacioli, are proof of this view. The foremost among these books written during the Ilkhanate period is Risale-i Felekkiye der İlm-i Siyakat (1363), written by Abdullah İbni Muhammet İbni Kiya el-Mazandarani. In this work, the basic principles and application of double-sided recording are applied today. The book, which consists of eight chapters, introduces public accounting with seven types of ledger examples.

The industrial revolution, which started in England in the 18th century and then affected the whole world, can be expressed as the transition process from a production system based on human and animal power to a mode of production based on steam engine power. According to many sources in the literature, the Industrial Revolution is the second turning point in human history. After the 18th century, the science of technology was transferred to practice, and it developed in the 19th and 20th centuries by being influenced by science and technology (Dogan, 2021: 3).

In short, accounting science was born in parallel with these needs. It took its place in modern life by being influenced by the relations of societies with each other such as trade, religion, law, state, science, and technology for centuries. Its development and change are still in progress, depending on the conditions.

### The Development of the Financial Advisory Profession in the World and in Türkiye

The accounting profession emerged in Venice towards the end of the 16th century. Since then, it has been established and developed in Western countries based on certain moral and professional rules, and has achieved strong structuring in England, the United States and other industrialized countries. In Türkiye, the accounting profession started to develop within the framework of the need for accounting personnel for institutions that were limited in the first years of the Republic. With these staff, taxpayers were forced to keep books, and the Ministry of Finance started to employ expert personnel in order to control and audit the taxpayers' taxes and fees and their accounting records (Saygili, 2017: 4).

As a matter of fact, in every period, professional accountants have been needed to attract investors to institutions and to maintain investor confidence. The accounting profession gained official recognition with the establishment of the American Association of Certified Public Accountants (AAPA) in 1887 and the use of the professional title of certified public accountant (CPA) in 1896. This title was conferred on individuals who successfully passed the state

examinations and who have three years of experience in the field of accounting. Following these developments, less than 20 years later, demand for CPAs increased rapidly in 1913, when the US government, which needed money for the war, began collecting income taxes (investopedia.com).

Thanks to the technological developments experienced today, accounting has evolved, changed and automated. Since the first accounting records were kept in the United States of America, accountants have used some tools. Invented by William Seward Burroughs in 1887 and developed for commercial activities in 1890, the calculator helped calculate the first accounting slips and ledgers in history. When the first large computer was introduced by IBM in 1952, accountants were the first users. In 1961, computers used only by accountants were replaced by microchips and computers that everyone could use were manufactured.

Efforts to legalize the accounting profession in Türkiye date back to the year 1932. In 1932, the first draft law on the profession was lost in the archive of the Ministry of Finance, while it was subjected to bureaucratic procedures among ministries. Afterward, the efforts to bring the accounting profession to a legal status continued, and as a result of these efforts, it gained legal status with the law numbered 3568, enacted in 1989. With this law, accounting professionals were counted as Independent Accountants (IA), Certified Public Accountants (CPA), and Sworn-in Certified Public Accountants (Sworn-in CPA), while the title of Public Accountant was abolished with a subsequent regulation (Gunduz and Ozen: 2016: 68).

The subject of the profession of Certified Public Accountant and Sworn-in Certified Public Accountant (CPA/Sworn-in CPA) is regulated by the 2nd article of the Law No. 3568. The objective of the occupational law numbered 3568 is to ensure the healthy and reliable functioning of the activities carried out in the enterprises. The purpose of the law is also to subject the results of operations to inspection and evaluation within the scope of the relevant law, and to present the information about the real situation of the enterprise to those who need information from the enterprise and to the interpretation of official authorities in an objective way. Thus, thanks to the law, it has been started to regulate the profession, services and professional organizations of Financial Advisor and Certified Public Accountant in order to realize high professional principles (Saygili, 2017: 2).

The subject of the profession of independent accountant and financial advisor consists of activities related to enterprises and businesses belonging to real and legal persons, such as: To keep the books in accordance with the generally accepted accounting principles and the provisions of the relevant law, to prepare the balance sheet, profit and loss statements and other documents, and to do similar works, to establish and develop accounting systems, to regulate the operations related to business administration, accounting, finance, financial law and their applications or to act as a consultant on these issues, to carry out examination, analysis, audit on the aforesaid matters, based on documents, to give written opinion on matters related to financial statements and declarations, to prepare reports and the like, and to do arbitration, expertise and similar works (www.turmob.org.tr).

### **Work-Family Balance**

Individuals have different social roles in daily life. The materiality of roles in everyday life determines who individuals are and how they use their personal resources and time. According to Super (1990), combining more than one role of an individual in daily life (for example, the role of employee, role of family personality) forces the individual to a choice. In other words, the fact that an individual assumes more than one role in daily life at the same time either creates a negative effect by putting the person under stress or creates a positive effect by providing satisfaction to the individual from these roles in life. But most of the time, what happens is that there is an imbalance between the roles of the individual and as a result it becomes a source of stress for the individual (evrimagaci.com).

It is given that the situation of leaving the job causes some problems for businesses and employees. Also, it is seen that the members of the profession working in the public accounting and financial advisor offices are inclined to leave their jobs due to the inability to meet their demands (Akin, 2007: 144).

The individual's work and family roles in society is a frequently studied subject in psychology and many other fields. Work-family equilibrium has two important scopes: "work-family collision" and "work-family simplification". According to Voydanoff (2004), work-family conflict and work-family facilitation are different cognitive evaluations of the work-family field. Awareness of work-family conflict and work-family facilitation is fed by the dominance of needs or references increasing performance. In other words, trying to minimize work-family conflict and maximizing facilitation gives rise to the concept of work-family equilibrium (Frone, 2007: 88).

For work-family balance, a definition can be made as the individual's interest in his roles in work and family life at the same level and satisfaction from these roles at the same rate (Greenhaus et al., 2003:512). The level of "balance" is achieved when individuals do not limit the time allocated to the people around them due to responsibilities and obligations between work and family (Dogrul and Tekeli, 2010: 345). It is debated that work-life equilibrium is achieved when employees have control over how, when and where they work (Webber et al., 2010: 60).

When there is no work-life balance, a person's family life negatively affects his work life or vice versa, while his work life affects his family life negatively (Carikci and Celikol, 2009). In other words, it is very important for working individuals to be able to establish a work and family balance. Otherwise, the consequences of this are very severe for individuals, families and society (Hall and Richter, 1988). In addition, studies show that work-family imbalance causes low job satisfaction and low organizational commitment (Beauregard and Henry, 2009: 44).

Work-family equilibrium refers to the harmony of family and work obligations of individuals in the society. Individuals try to balance their work and family lives, regardless of their office and position. Trying to reach the equilibrium merely with personal efforts has become more difficult day by day as a result of changing and developing conditions. The stress arising from these difficulties is felt by the individual more and more every day. The increasing weight of work in the life of the individual, longer and more intense working hours, the increase in the quality of life, the existence of financial difficulties, and the indispensability of family unity have further increased the competition between work and family (Kapiz, 2002: 140).

Work-family life equilibrium is closely related to the following (Greenhaus et al., 2003: 515; Goff et al., 1990:804): "It improves one's quality of life and mental health. - It increases the individual's contribution to social peace. It reduces absenteeism by increasing the productivity of the individual. It increases the individual's commitment to his work by positively affecting the morale of the employees. It increases the individual's expectation of both life and job satisfaction."

### **The Effect of Work-Family Balance on Job Performance**

With each passing day, when the traditional management style is less adopted and the modern business and management approach is adopted, the individual element has become an important capital element that adds value to the institution for businesses, rather than just a cost factor. Therefore, individuals working in an enterprise began to be observed and evaluated. Observing and evaluating employees in this way has brought with it many definitions and views that are difficult to explain, analyze and compare. One of the definitions in question and the foremost among these is the concept of performance. There may be the same differences between people who graduated from the same school and under the same conditions, received the same education at the same age, and were assigned to the same profession. While one person is constantly advancing, the other is unable to progress and can be stuck in the same position. The reason for these differences is the performance of individuals (Bingol, 2010: 379).

The literature contains many explanations about performance. As a term meaning, performance is fulfillment, ability, achievement, capacity, being capable of handling a task and fulfillment of one's own responsibility at any cost. Functionally, performance is related to responsibility and the individual, and it is the rate of fulfilling the task and reaching the determined targets in a way that meets the predetermined goals as a requirement of the job (Bingol, 1997: 216). Performance is an opinion that quantitatively and qualitatively shows what an individual, a group or an organization can achieve for the objective determined for that job (Bukulmez, 2013: 8).

The expectations of individuals for business life differ depending on the production and consumption habits and industrial culture of the society they live in. However, expectations can be classified as follows (Özgüven, 2003: 33): "Job satisfaction, -Employment security, -Fair wages, -Sense of belonging, -Recognition, approval".

The classification of these factors may vary depending on the culture, the characteristics of the people and the work they perform. On the other hand, since wages and employment security feed the most basic aspects of individual needs, belonging, respect, approval and promotion opportunities come to the fore in job expectations. However, as the level of education and qualifications decrease, physiological needs such as the financial aspect of the job and providing security and safety needs become more important. Another factor necessary for ensuring work-family balance and preservation work performance at the desired level is the concept of awareness (Karavardar, 2015: 189).

Job performance is the results achieved by an employee within the scope of fulfilling the responsibilities assigned to him within a certain period of time (Ozgen et al., 2002: 209). If these results are positive, it means that the employee has successfully fulfilled his obligations and his performance is high. If these results are negative, it is accepted that the employee is unsuccessful and therefore his performance is low (Bingol, 2006: 321).

There is a positive relationship between the increase in job satisfaction of the personnel and their performance. As a matter of fact, as the needs and expectations of the employees are compensated, they exhibit more optimistic, positive and productive behaviors as to their profession (Uluturk, 2020: 945). Factors that have an impact on job performance are divided into three parts in the business world (Bekci et al., 2007):

1. *Physical Factors*: The physical characteristics of the employee (age, gender, health status), effects stemming from work, workplace layout, repetitive jobs, placement of equipment required during work, jobs that require unhealthy posture, jobs that require static posture

2. *Environmental Factors*: Noise, temperature, humidity and airflow, lighting, vibration, chemicals

3. *Psychological Factors*: Family issues, professional problems, economic difficulties, insecurity, limited career opportunities, negative social communication in the workplace, pressure to work in the group.

As a matter of fact, the endless demands for both business life and social life adversely affect the general health and happiness levels of employees around the world (Jang et al., 2011).

### **Evaluation of Previous Studies**

In their study, Erben and Okten (2014) touched upon the following: the increase in the number of female employees and dual occupation families, the increase in competition in the business environment and the developments in technology, and the work-family life equilibrium as well as the fact that understanding the role of the leader in this balance will emerge as a necessity. This study shows that when employees establish a grateful equilibrium between their work and family life, their professional well-being increases.

Aydemir (2015) investigates the problems of professional accountants and their expectations for solutions. In this context, a questionnaire was applied to accountants and 428 questionnaires were evaluated. According to the results obtained, the following were identified as the most important problems, respectively: “heavy workload”, “some professionals keep books very cheaply”, “taxpayers do not pay their wages or make irregular payments”, and “the low earnings of professional accountants despite their professional qualifications and responsibilities”. When it comes to expectations, he comes to the conclusion that they are demanding the following: finding a solution for the collection of wages, simplifying statements and notifications, ensuring the profession to gain the respect it deserves, taking the opinions of the professionals and professional organizations in the regulations to be made in the professional field, and bringing a quota to the number of books to be kept by the members of the profession.

In their article, Gunduz and Ozen (2016) aim to identify the problems of professional accountants operating in Uşak and their expectations as to the solutions. According to the information obtained as a result of the study, when the problems of accounting professionals in general are examined, it is seen that they complain about the following: according to the very high majority, they have a heavy workload and cannot spare time for their private lives, their wages are far from meeting their labor, and their other colleagues keep a book at a price below the current tariff. It has been pointed out that the expectations of professional accountants operating in Uşak from the state are to reduce bureaucratic procedures, to take the opinion of accountants in the amendments to be made in the tax legislation, to provide information about the changes in accounting standards, and to ensure that the profession is given the value it deserves.

Ozyurek (2009) attempted to identify the problems and expectations of the members of the profession with the questionnaire he applied in his study. According to the customers, the problems encountered while collecting the fees they have to take are still the biggest problem. Another important problem is that the intense changes in tax laws are followed with difficulty by accountants, and it is stated by the members of the profession that they have difficulty in following the changes in tax laws. The long working hours also negatively affect the health structure of those who choose this profession. Despite all the negativities, it has been concluded that the members of the profession are happy to be in the profession and look to the future of the profession with hope, and that the standardization of the profession is expected to bring positive results for the future.

Toker and Kalıpci (2020) examined the impact of work-life equilibrium on life pleasure within the scope of the mediating role of laying down to the work. As per the findings, when the work-life equilibrium of the person's is disturbed, both his work life and his private life are impressed, and subsequently life contentment is also impressed. It has been concluded that the use of applications that will be associated with laying down to the work in enterprises will be a significant force that connects employees to the organization.

In his study, Yanik (2017) examined the level of stress perceived by professional accountants in terms of demographic factors. He analyzed 425 survey data obtained from Kocaeli Chamber of Certified Public Accountants and indicated that the the level of stress professional accountants differ from the variables of age and years of experience.

In his study, Aksoylu (2019) investigated whether members of the profession are affected by occupational stress factors according to demographic variables. As per the data obtained, the following 8 factors that cause occupational stress have been identified: physical conditions, financial concerns, standards and supervision, time, nature of the job, continuity of the profession, level of knowledge and ethics. There is a statistically significant relationship between the determined factors and the demographic variables of marital status, education level, working style, professional experience and income level.

In his article, Kaplanoglu (2014) examined the most causes of proficient stretch in bookkeepers and their relationship with the results of proficient push. Part equivocalness, part struggle, part over-burden, and concerns almost career advancement were talked about as sources of push. Work-related pressure, purposeful to change/quit work, and work fulfillment were said as the results of push.

In their article, Yurur and Keser (2010) conducted an examination in arrange to uncover the impact of enthusiastic fatigue on the intervening part of work-related pressure in their ponder exploring the impact of work fulfillment. 350 essential and tall school instructors working in open schools in Yalova taken an interest in this overview. As a result of this study, it was decided that the work fulfillment levels of the instructors taking an interest within the inquire about were over the normal, and the levels of work-related pressure and enthusiastic fatigue were at a normal level opposite to desires.

Biyan (2012) concluded in his think about that individuals of the calling have the taking after contemplations: they had to work much more than typical working hours to total their every day work, they seem not discover qualified faculty, there was a collection issue and out of line competition among proficient faculty, legitimate directions such as laws, statutes and directions are distant from being comprehensible, 89.7% of CPAs say that TURMOB (Union of Chambers of Certified Open Bookkeepers) does not satisfactorily ensure the rights of its experts.

In their consider on Open Bookkeepers and Certified Open Bookkeepers in Antalya, Tetik, Kinay, and Ciger (2008) inspected the degree to which the individuals of the calling were influenced by the said alter, how they looked at the long run of the calling, their desires and the issues they confronted. As a result of the inquire about, it has been decided that the individuals of the calling utilize technology for a single reason in terms of benefit to the citizen, but they don't make sufficient utilize of innovation in things such as electronic communication, information integration and giving the opportunity for citizens to get to their claim data remotely. In addition, when it comes to taking an interest always in professional instruction programs for these improvements, in spite of the fact that the individuals of the calling consider the preparing gotten some time recently beginning the calling adequate, diverse suppositions have been put forward between those who have been practicing the calling for a long time and those who have fair begun.

In his consider, Taysi (2012) experimentally inspected whether proficient bookkeepers encounter burnout disorder, and on the off chance that so, at what level. The consider demonstrates the presence of burnout in experts agreeing to different statistic conditions.

In their think about, Ozbozkurt (2019) expressed that due to the quick advancements in data and communication innovation and individuals' ways of life, representatives confront technostress so they might not set up a adjust between their work and individual lives which organizations actualized work-life adjust programs in arrange to overcome this.

Within the consider of Gunay and Demiralay (2016), it was contended that person work stretch and burnout disorder would have negative impacts in guaranteeing the work-family life adjust, and in this article, the bookkeeping calling, which is thought to have a tall level of push, is examined. They conducted this experimental consider in arrange to uncover the relationship between work stretch, burnout and work family life adjust and attempted to look at the affiliation.

## **METHODOLOGY**

In this section, information is provided as to the determination of the research problem, the objective of the research, the relations between the variables, the research model, the determination of the hypotheses, the importance of the research, its limitations and assumptions, the methodology of the research and the findings and evaluations.

### **The Problem, Objective and Importance of the Research**

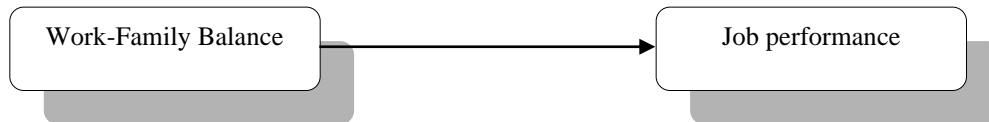
The investigate was connected to Monetary Advisors in Konya in arrange to examine the impact of work-family adjust of monetary advisors on trade execution. With this inquire about, we pointed to decide the impact of guaranteeing the work-family adjust of monetary advisors on trade execution. The satisfaction of individuals in their family life affects their work life or their satisfaction in their work life also affects their family life. This situation brings the work-family balance to the agenda. At this point, when individuals achieved work-family balance, they can benefit both themselves, their families, business life and society. Job satisfaction affects all active roles of the individual.

### **Method, Scope and Limitations of the Research**

This investigate points to decide the impact of guaranteeing the work-family adjust of money related advisors on trade execution. The inquire about could be a expressive overview demonstrate based on quantitative information. Graphic survey models are overview models made on the total universe or a gather, test or sample to be taken from a universe comprising of numerous components, in arrange to create a common judgment around the universe (Balci, 2015). The sample is a small set selected from a certain universe, according to certain rules, and considered to represent the universe from which it was selected (Karasar, 2000). Determining the sample size is based on the possibility of making generalizations about the universe from the data obtained from a sample mass. (Altunışık et al., 2010).

We developed and used the “Work-Family Balance and Job Performance of Financial Advisors” scale as a data collection tool in the research. We performed explanatory and confirmatory factor analyzes for the scale. In the study, by calculating the 0.95 confidence level and the 0.05 significant level in the sample size determination table, we reached the conclusion that (n=322+) people working as financial advisors in Konya province should be reached. The working population of the research is financial advisors actively working in Konya. According to the data obtained from Konya Chamber of Financial Advisors, we determined the number of employees as approximately  $\alpha=2000$ . Within the scope of the research, we conducted a face-to-face and online survey with 302 Financial Advisors. Due to the professional work load of the Financial Advisors, 24 surveys could not be returned. Data for a total of 278 returned surveys were analyzed and evaluated using the SPSS program 25.0.

The fictional model of the research is given in Figure 1.



**Figure 1:** The Fictional Model of the Research

Based on the theoretical model of the research and for the objective of the research, the variables determining the effect of financial advisors’ work-family balance on job performance were examined. Accordingly, and as a result of the information obtained from the literature, the following hypotheses were established:

H<sub>1</sub>= There is a significant relationship between work-family balance and job performance.

H<sub>2</sub>= Work-family balance has a significant effect on job performance.

H<sub>3</sub>= The gender variable shows a significant difference between work-family balance and job performance averages.

H<sub>4</sub>= The marital status variable shows a significant difference between work-family balance and job performance averages.

H<sub>5</sub>= The number of children variable shows a significant difference between work-family balance and job performance averages.

H<sub>6</sub>= Age variable shows a significant difference between work-family balance and job performance averages.

H<sub>7</sub>= Educational status variable shows a significant difference between work-family balance and job performance averages.

H<sub>8</sub>= The number of taxpayers variable shows a significant difference between work-family balance and job performance averages.

H<sub>9</sub>= The length of service variable shows a significant difference between work-family balance and job performance averages

## **FINDINGS and DISCUSSION**

We tried to reach the people within the scope of the research with the simple random sampling method from the population. However, in the study, surveys of n=278 people returned. It was decided that this number represents the study universe. The distribution of the participants in the study is given in Table 1.

**Table 1:** Sample Distribution of Comparison of Service Period of Financial Advisors Participating in the Research with Other Variables

		0-5 Years		6-10 Years		11-15 Years		16-20 Years		21 and above	
		f	%	f	%	f	%	f	%	f	%
<b>Gender</b>	Male	61	30,8	38	19,2	38	19,2	29	14,6	32	16,2
	Female	39	48,8	22	27,5	8	10,0	4	5,0	7	8,8
<b>Education status</b>	High school	24	57,1	6	14,3	4	9,5	2	4,8	6	14,3
	Associate Degree	17	40,5	13	31,0	7	16,7	4	9,5	1	2,4
	Undergraduate	53	35,8	28	18,9	25	16,9	21	14,2	21	14,2
	Graduate	6	13,0	13	28,3	10	21,7	6	13,0	11	23,9
<b>Marital status</b>	Married	30	16,9	42	23,7	38	21,5	29	16,4	38	21,5
	Single	70	69,3	18	17,8	8	7,9	4	4,0	1	1,0
<b>Number of children</b>	None	46	63,0	21	28,8	3	4,1	2	2,7	1	1,4
	One Child	39	49,4	15	19,0	18	22,8	5	6,3	2	2,5
	Two Children	5	7,2	22	31,9	17	24,6	11	15,9	14	20,3
	Three Children and above	10	17,5	2	3,5	8	14,0	15	26,3	22	38,6
<b>Age</b>	18-24 Years	43	84,3	3	5,9	3	5,9	1	2,0	1	2,0
	25-31 Years	46	54,1	25	29,4	13	15,3	1	1,2	0	0,0
	32-38 Years	8	13,3	24	40,0	16	26,7	10	16,7	2	3,3
	39-45 Years	2	4,0	6	12,0	14	28,0	15	30,0	13	26,0
	46 and above	1	3,1	2	6,3	0	0,0	6	18,8	23	71,9
<b>Number of Taxpayers</b>	0-20	61	62,2	18	18,4	9	9,2	3	3,1	7	7,1
	21-40	18	23,4	28	36,4	18	23,4	6	7,8	7	9,1
	41-60	5	11,6	7	16,3	8	18,6	11	25,6	12	27,9
	61 and above	16	26,7	7	11,7	11	18,3	13	21,7	13	21,7

When Table 1, which illustrates the sample distribution of the comparison of the service period of the financial advisors participating in the research with other variables, is examined; The weighted service period of male and female financial advisors is between 1-10 years. The weight of education distribution is associate degree, undergraduate and 1-10 years of service. When it comes to the weight of the number of children of the financial advisors, the weight of the service period of those who do not have children and who have only one child is between 1-10 years. Age weight is between 18-31 years and 1-5 years of service. The number of taxpayers is between 0-40 and their service period is between 1-10 years.

The scale of “Work-Family Balance and Job Performance of Financial Advisors” was developed and used as a data collection tool in the research. The work started with the item pooling phase, one of the scale development phases, and expert opinion was taken. With the help of the expert opinion, 28 items related to work-family balance and 12 items related to job performance were determined. These items were asked to the participants in a five-point Likert form such as 1-Strongly Disagree and 5-Strongly Agree. As a result of the application, explanatory and confirmatory factor analysis was performed for the scale items. In the explanatory factor analysis, the KMO value was .885, the approximate Chi-Square value was 7348,236, the degree of freedom was 780, and the significance level was  $p < 0.01$ . This finding demonstrates that the data set is suitable for factor analysis. For the eigenvalues of the scales, work-family balance was found  $\lambda_1 = 12.890$ , job performance  $\lambda_1 = 5,388$ , for the explained variance rates, work-family balance was found to be 32,225, job performance was 45,695%, and a total of 77,92%. As factor load values, work-family balance was found to be minimum, 664-, 846, and job performance, 741-, 873. These findings show that the scale has construct validity. The confirmatory factor analysis results of the scale are presented in Table 2.

**Table 2:** Goodness of Fit Indices of the Scale

Scale Model	$\Delta X^2$	sd	p	$\Delta X^2/sd$	GFI	CFI	RMSEA	RMR
Work-Family Balance and Job Performance of Financial Advisors	227,748	77	.645	2,96	.88	.96	.01	.03

**Note:**

(i) \* at  $p < 0.01$  significance level, the relationship is significant

(ii)  $\Delta X^2$  (cmin chi-square test result, sd (degrees of freedom), p (significance value),  $\Delta X^2/sd$  (cmin chi-square value divided by degrees of freedom), GFI (absolute fit index), CFI and RMSEA (comparative fit index), RMR (residual based fit index).

To examine the model results in Table 3 in general, it is seen that the goodness of fit of the scale is quite good (Bayram, 2013; Meydan and Sesen, 2015; Karagoz, 2016).

Reliability analysis is a method developed to evaluate the characteristics and reliability of tests, surveys or scales used in measurement. Foremost among these models for reliability analysis is the Alpha ( $\alpha$ ) model. The Cronbach Alpha method investigates whether k number of questions in the scale expresses a whole that shows a coherent structure. It is obtained by proportioning the weighted standard mean of change and the sum of the variances of k number of questions in a scale to the general variance. It takes a value between 0 and 1. Alpha ( $\alpha$ ) coefficient  $0.60 \leq \alpha \leq 0.80$  is considered to be quite reliable and  $0.80 \leq \alpha \leq 1.00$  is considered to be highly reliable (Kalayci, 2010). The Alpha ( $\alpha$ ) value of the Work-Family Balance and Job Performance of the Financial Advisors scale used in the research was calculated as ,883. This finding demonstrates that the internal consistency coefficient of the scale is quite reliable.



We recorded and analyzed the data collected through the scales in the SPSS 25.0 package program. Descriptive statistics includes statistical techniques and methods that describe the outcomes of observations with some statistical measures. Descriptive statistics are as follows: measures of central tendency such as mean, median and mode, measures of deviation from the mean such as standard deviation and variance, and measures of deviation from normal such as skewness and kurtosis (Arici, 1975). The t test is used to investigate whether there is a difference in means between two sample groups. The significance levels of the differences between groups in t-test analyzes are single-tailed or double-tailed (Kalayci, 2010). The F test is used to investigate whether there is a difference in means between more than two sample groups (Buyukozturk, 2005). Correlation is a statistical method that reveals the tendency, degree and importance of the relationship between variables. Regression analysis is an analysis method that reveals the effect of the independent variable on the dependent variable (Ozdamar, 2015). The significance level of the research will be taken as  $p < 0.05$ . We turned the findings obtained as a result of the analysis into tables in accordance with the research questions and interpreted them. Descriptive statistical analysis results of work-family balance and job performance scale scores are presented in Table 3.

**Table 3:** Descriptive Statistics Analysis Results Regarding Scale Scores

Measurement Data	Arithmetic mean	Standard deviation	Skewness	Kurtosis
Work-Family Balance Scores	3,52	,725	-,295	-,353
Job Performance Scores	1,76	,443	,123	-,351

When Table 3, which includes the descriptive statistical analysis results of the scores obtained from the work-family balance and job performance scale, is examined, arithmetic mean and standard deviation values, scale-wide work-family balance measurement data were found  $3.52 \pm .725$ , scale-wide job performance measurement data were found  $1.76 \pm .443$ . The kurtosis and skewness values are included in the normal distribution curve. In the research, it was found that the work-family balance scores of financial advisors are high, while their job performance scores tend to decrease. The correlation analysis results of the relationship between work-family balance and job performance are presented in Table 4.

**Table 4:** Correlation Analysis Results

	Work-Family Balance Scores	Job Performance Scores
Work-Family Balance Scores	1	
Job Performance Scores	-,473**	1

\* at the level of  $p < 0,05$  significance, the relationship is significant

\*\* at the level of  $p < 0,01$  significance, the relationship is significant

Table 4, which contains the correlation analysis results of the relationship between work-family balance and job performance, suggests that there is a statistically negative significant relationship between financial advisors' work-family balance and job performance scores [ $r = -.433$ ,  $p < 0.01$ ]. In other words, when the work-family imbalances of financial advisors increase, their job performance decreases. Therefore, the hypothesis of "*H<sub>1</sub> = There is a significant relationship between work-family balance and job performance*" was accepted at the ninety-five percent confidence interval and at one percent significance level.

A regression analysis was conducted as to the effect of work-family balance on job performance. Analysis results are presented in Table 5.

**Table 5:** Regression Analysis Results

Path of Variables	$\beta$	SE	S $\beta$	t	p
Work-Family Balance → Job performance	-,289	,032	-,473	8,914	,000*

Notes:

(i) Coefficient of Determination  $R = .473$   $R^2 = .224$  Regression Model Significance Test  $F_{(1-276)} = 79.455$   $p = .000^*$

(ii) Dependent Variable: Job Performance Measurement Data

(iii) \* at  $p < 0.05$  significance level, the relationship is significant,

Regression analysis refers the explanation of the relationship between a dependent variable and one or more independent variables with mathematical equations. As can be seen in the table above, the regression model is significant since the significance value of the F test is less than 0.05 ( $0.00 < 0.05$ ) [ $F_{(1-276)} = 79,455$ ,  $p = .000^*$ ]. Therefore, the available regression model can be used for prediction. The  $R^2$  value in the table shows that the work-family balance measurement data can explain 22.4% of the change in the dependent variable job performance. Work-family balance measurement data → has a statistically significant effect of -28.9% on job performance [ $\beta = -.289$ ,  $p < 0.05$ ]. In other words, the work-family imbalance reduces the job performance of financial advisors by 28.9%. Therefore, the hypothesis of "*H<sub>2</sub> = Work-family balance has a significant effect on job performance*" was accepted at the ninety-five percent confidence interval and at one percent significance level.

Table 6 illustrates the results of the independent samples t-test analysis whether there is a significant difference between the work-family balance and job performance scores according to the gender variable.

**Table 6:** Independent Samples T-Test Analysis Results Regarding Gender Variable Groups

Measurement Data	Gender	N	Arithmetic mean	Standard deviation	t	p
Work-Family Balance Scores	Male	198	3,53	,766	,360	,719
	Female	80	3,50	,618		
Job Performance Scores	Male	198	1,71	,436	2,469	,016*
	Female	80	1,86	,445		

Table 6, which includes the results of independent samples t-test analysis on whether there is a significant difference between work-family balance and job performance scores according to the gender variable, work-family performance scores [ $t=.360$   $p=.719$ ] do not show a significant difference according to the gender variable. On the other hand, job performance scores [ $t=2.469$   $p=.016^*$ ] differ significantly according to gender variable. Work-family balance score averages of financial advisors were close to each other. Moreover, there is an increase in the job performance scores in favor of female employees. Therefore, the hypothesis of " $H_3=$  The gender variable shows a significant difference between work-family balance and job performance averages." was accepted at the ninety-five percent confidence interval and at one percent significance level.

Table 7 shows the results of the independent samples t-test analysis whether there is a significant difference between the work-family balance and job performance scores according to the marital status variable.

**Table 7:** Independent Samples t-Test Analysis Results Regarding Marital Status Variable Groups

Measurement Data	Marital status	N	Arithmetic mean	Standard deviation	t	p
Work-Family Balance Scores	Married	177	3,68	,692	4,975	,000*
	Single	101	3,25	,703		
Job Performance Scores	Married	177	1,68	,436	3,943	,000*
	Single	101	1,89	,424		

Table 7, which contains the results of the independent samples t-test analysis on whether there is a significant difference between work-family balance and job performance scores according to the marital status variable, shows a significant difference as per the work-family performance scores [ $t=4.975$   $p=.000$ ], job performance scores [ $t=3.943$   $p=.000^*$ ] and gender variable. There is an increase in favor of married employees in the work-family balance score averages of financial advisors, and an increase in favor of single employees in job performance scores. Therefore, the hypothesis of " $H_4=$  The marital status variable shows a significant difference between work-family balance and job performance averages" was accepted at the ninety-five percent confidence interval and at the one percent significance level.

The results of one-way analysis of variance regarding whether there is a significant difference between work-family balance and job performance scores according to the number of children are presented in Table 8.

**Table 8:** One-Way Analysis of Variance Results Regarding Number of Children Variable Groups

Measurement Data	Number of Children	N	Arithmetic mean	Standard deviation	F	p
Work-Family Balance Scores	No Children	73	3,51	,622	2,264	,081
	One Child	79	3,41	,768		
	Two Children	69	3,71	,741		
	Three Children and more	57	3,46	,744		
Job Performance Scores	No Children	73	1,82	,452	1,797	,148
	One Child	79	1,73	,441		
	Two Children	69	1,67	,386		
	Three Children and more	57	1,82	,487		

Table 8, which contains the results of one-way analysis of variance regarding whether there is a significant difference between work-family balance and job performance scores according to the number of children variable, does not show a significant difference as per the work-family balance scores [ $F=2.264$   $p=.081^*$ ], job performance scores [ $F=1.797$   $p=.148^*$ ] and number of children variable. Therefore, the hypothesis of " $H_5=$  The number of children variable shows a significant difference between work-family balance and job performance averages" was rejected at the ninety-five percent confidence interval and at one percent significance level.

The results of one-way analysis of variance regarding whether there is a significant difference between work-family balance and job performance scores according to the age variable are presented in Table 9.

**Table 9:** One-Way Analysis of Variance Results for Age Variable Groups

Measurement Data	Age	N	Arithmetic mean	Standard deviation	F	p
Work-Family Balance Scores	18-24 Years	51	3,20	,724	5,106	,001*
	25-31 Years	85	3,55	,741		
	32-38 Years	60	3,70	,727		
	39-45 Years	50	3,71	,616		
	46 and Older	32	3,34	,660		
Job Performance Scores	18-24 Years	51	1,91	,416	2,659	,033*
	25-31 Years	85	1,75	,452		
	32-38 Years	60	1,72	,442		
	39-45 Years	50	1,64	,422		
	46 and Older	32	1,79	,451		

Table 9, which contains the results of a one-way analysis of variance on whether there is a significant difference between work-family balance and job performance scores according to the age variable, shows a significant difference as per the work-family balance scores [F=5.106 p=.001\*] job performance scores [F=2.659 p=.033\*] and age variable. To determine from which groups the significant difference originated, we performed Tukey's honest significance test, also known as Tukey HSD. According to the test results, there is an increase in favor of the 39-45 age group in work-family balance scores and in favor of the 18-24 age group in job performance scores. Therefore, the hypothesis of "*H<sub>6</sub>= Age variable shows a significant difference between work-family balance and job performance averages*" was accepted at the ninety-five percent confidence interval and at one percent significance level.

The results of one-way analysis of variance regarding whether there is a significant difference between work-family balance and job performance scores according to the education level variable are presented in Table 10.

**Table 10:** One-Way Analysis of Variance Results for Educational Status Variable Groups

Measurement Data	Educational Status	N	Arithmetic mean	Standard deviation	F	p
Work-Family Balance Scores	High school	42	3,27	,826	2,667	,048*
	Associate Degree	42	3,69	,784		
	Undergraduate	148	3,56	,663		
	Graduate	46	3,49	,728		
Job Performance Scores	High school	42	1,92	,361	3,216	,023*
	Associate Degree	42	1,81	,448		
	Undergraduate	148	1,72	,455		
	Graduate	46	1,66	,434		

Table 10, which contains the results of one-way analysis of variance regarding whether there is a significant difference between work-family balance and job performance scores according to the educational status variable, shows a significant difference as per work-family balance scores [F=2.667 p=.048\*], job performance scores [F=3.216 p=.023\*] and the educational status variable. Tukey HSD test was used in order to determine from which groups the significant difference originated. According to the test results, we found an increase in work-family balance scores in favor of the associate degree graduation group and in the job performance scores in favor of the high school graduation group. Therefore, the hypothesis of "*H<sub>7</sub>= Educational status variable shows a significant difference between work-family balance and job performance averages*" was accepted at the ninety-five percent confidence interval and at one percent significance level.

The results of one-way analysis of variance regarding whether there is a significant difference between work-family balance and job performance scores according to the number of taxpayers are presented in Table 11.

**Table 11:** One-Way Analysis of Variance Results Regarding the Number of Taxpayer Variable Groups

Measurement Data	Number of Taxpayer	N	Arithmetic mean	Standard deviation	F	p
Work-Family Balance Scores	0-20	98	3,29	,691	7,283	,000*
	21-40	77	3,67	,690		
	41-60	43	3,82	,657		
	61 and above	60	3,50	,763		
Job Performance Scores	0-20	98	1,91	,414	6,394	,000*
	21-40	77	1,70	,479		
	41-60	43	1,69	,399		
	61 and above	60	1,64	,413		

Table 11, which contains the results of one-way analysis of variance on whether there is a significant difference between work-family balance and job performance scores according to the number of taxpayers variable, shows a significant difference as per work-family balance scores [F=7.283 p=.000\*], job performance scores [F=6.394

$p=.000^*$ ] and the number of taxpayers variable. Tukey HSD test was used to determine from which groups the significant difference originated. According to the test results, we found an increase in work-family balance scores in favor of the 41-60 taxpayer number group, and in the job performance scores in favor of the 0-20 taxpayer number group. Therefore, the hypothesis of “ $H_8=$  The number of taxpayers variable shows a significant difference between work-family balance and job performance averages” was accepted at the ninety-five percent confidence interval and at one percent significance level.

The results of one-way analysis of variance regarding whether there is a significant difference between work-family balance and job performance scores according to the service year variable are presented in Table 12.

**Table 12.** One-Way Analysis of Variance Results for Years of Service Variable Groups

Measurement Data	Service Year	N	Arithmetic mean	Standard deviation	F	p
Work-Family Scores	0-5 Years	100	3,21	,686	8,897	,000*
	6-10 Years	60	3,78	,681		
	11-15 Years	46	3,71	,686		
	16-20 Years	33	3,73	,653		
	21 and above	39	3,51	,728		
Job Performance Scores	0-5 Years	100	1,94	,417	7,589	,000*
	6-10 Years	60	1,65	,419		
	11-15 Years	46	1,64	,377		
	16-20 Years	33	1,66	,450		
	21 and above	39	1,66	,472		

Table 12, which contains the results of a one-way analysis of variance on whether there is a significant difference between work-family balance and job performance scores according to the service year variable, shows a significant difference as per work-family balance scores [ $F=8.897$   $p=.000^*$ ], job performance scores [ $F=7.589$   $p=.000^*$ ], and the service year variable. Tukey HSD test was used to determine from which groups the significant difference originated. According to the test results, we found an increase in work-family balance scores in favor of the 6-10 years of service group, and in the job performance scores in favor of the 0-5 years of service group. Therefore, the hypothesis of “ $H_9=$  The length of service variable shows a significant difference between work-family balance and job performance averages” was accepted at the ninety-five percent confidence interval and at one percent significance level.

## CONCLUSION AND RECOMMENDATIONS

This study was carried out to investigate the effect of the work-family balance of accounting professionals operating in Konya on job performance. The satisfaction of individuals in their family life affects their work life, or their pride in their work life also affects their family life. This situation brings the work-family balance to the agenda. It can be argued that when individuals provide work-family balance, they can benefit themselves, their families, business life, and society. Job satisfaction affects all active roles of the individual.

In this research, which aims to determine the effect of ensuring the work-family balance of financial advisors on the job performance, the kurtosis and skewness values of the work-family balance are within the normal distribution curve. Therefore, we continued the research with the normal distribution statistics. In the study, we concluded that the work-family balance scores of financial advisors are high, while their job performance scores tend to decrease.

According to the correlation analysis results of the relationship between work-family balance and job performance, we found a statistically negative significant relationship between work-family balance and job performance scores of financial advisors; that is, when work-family imbalances of financial advisors increase, their job performance decreases.

According to the regression analysis results regarding the effect of work-family balance on job performance, we concluded that the work-family balance measurement data has a statistically significant impact of 29 percent on job performance. In other words, the work-family imbalance reduces the job performance of financial advisors by one-third.

When it comes to comparing the socio-demographic factors of the consider with work-family adjust and work execution, we come to the taking after conclusions: work execution varies essentially concurring to the sexual orientation variable, work-family adjust and work execution contrast altogether concurring to the conjugal status variable, work-family adjust and work execution contrast altogether concurring to the age variable, work-family adjust and work execution vary altogether concurring to the instruction level variable, work-family adjust and work execution contrast essentially agreeing to the variable of the number of citizens, work-family adjust and work execution vary altogether agreeing to the variable of benefit a long time. Based on the inquire about comes about, the taking after proposals were created:

- ✓ Members of the profession are of the opinion that some problems related to unfair competition and taxpayers will disappear if they come together in real terms and support each other.
- ✓ Another suggestion is regarding the wages they receive. They think that receiving wages from the public rather than from the taxpayer will make the accounting profession a more respected profession.
- ✓ Members of the profession think that continuous training should be provided on professional issues, that some professionals do not act as financial advisors, which affects the quality of the profession and leads to unpleasant opinions about the profession.
- ✓ They are of the opinion that financial holidays should not remain as a procedure and that the implementation of financial holidays will increase business performance.
- ✓ According to the members of the profession, the study conducted is very meaningful and such studies should be carried out more frequently, addressing the problems of financial advisors and finding solutions.

Much as there are studies on work-family balance in the literature, the number of studies on the effect of the work-family balance of financial advisors on job performance is insufficient. The data here will serve as a source for the studies to be performed as to the problems that financial advisors face in the profession, the importance of work-family balance, and its contribution to business performance. However, more general results can be obtained by applying the study to a province and all professions.

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