

Module code: LUBS3345

**Generation Y in the Accounting Industry: An
Exploration into Their Work Values and the Impact of
These on Individual Outcomes**

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Abstract

Generation Y will soon dominate the workforce, yet organisations are consistently facing problems in terms of attracting, retaining and motivating this cohort, particularly in the Accounting industry. Due to their recent entrance into the workforce, Generation Y has received little empirical examination, with current literature reporting largely inconsistent findings. This qualitative study seeks to address the current gap by providing a richer insight into Generation Y, specifically uncovering their work values and the impacts of these in this industry context. An explorative approach was taken, with semi-structured interviews conducted across a case of fourteen Generation Y Accountants. Findings revealed the importance of considering the work values of this cohort, with an absence of such consideration meaning substantial negative impacts for organisations. An understanding of the key work values of Generation Y Accountants was obtained. Specifically, while Generation Y place high importance on extrinsic aspects of work, salary alone is not enough to satisfy these employees. Intrinsic values such as task variety, responsibility and opportunities for personal growth need to be considered in order to promote enjoyment at work. Generation Y are highly socialised, valuing teamwork and building relationships with colleagues. Of particular importance is having a work life balance, with the concept of 'work to live' largely associated with this cohort. Lastly, Generation Y Accountants need to feel valued at work, preferring minimal hierarchy to allow active decision-making. In uncovering these values and the reasons behind them, it was evident how context impacts generational research, thus indicating a substantial contribution to generational theory.

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1.0 Introduction

1.1 Research Problem

The current ageing population, and consequently ageing workforce, is presenting numerous challenges for organisations (Connell et al, 2015). With over 75 million workers set to retire in coming years, the challenge of attracting and retaining younger workers is a key focus for employers (Twenge et al, 2010). McKinsey and Company estimated a 33% rise in demand for talented employees over the next 15 years, yet a 15% drop in supply was also predicted (Lowe et al, 2008). This shortage of skilled workers has highlighted the need for employers to direct attention to the youngest generation in the workforce, namely Generation Y (Ng and Johnson, 2015). It is estimated that Generation Y will make up 75% of the global workforce by 2030; hence understanding this generation is a key goal for many organisations (Kilber et al, 2014).

For the first time, the workforce consists of four generations, including Traditionalists, Baby Boomers, Generation X and Generation Y (Lewis and Westcott, 2017). Past research predominantly focuses on older generations, with Generation Y receiving little empirical examination, therefore indicating a clear gap for further research (Twenge et al, 2010; Cooman and Dries, 2012). The need to focus on Generation Y stems from the suggestion their work values are radically different to those of previous generations, therefore management techniques need to be adjusted (Balda and Mora, 2011). The fact that large organisations, such as Google and KPMG, have already taken

action to adapt to the work values of Generation Y (Twenge et al, 2010), suggests the commercial relevance of a study in this area. The importance of exploring the work values of this generation has also been emphasised throughout academic literature (Wong et al, 2008; Cogin, 2012; Papavasileiou and Lyons, 2015). It is argued that failure to understand and act on these values can lead to individual outcomes such as reduced satisfaction and increased turnover (Cogin, 2012; Lewis and Wescott, 2017). However, due to their recent entrance into the workforce, many of Generation Y's work values remain unknown (Queiri et al, 2014). Work values assumed core to Generation Y have been proposed, yet contradictory findings have highlighted the need for further research (Deal et al, 2010).

Existing research surrounding the work values of Generation Y largely ignores the role of context, which may explain inconsistent findings (Lyons and Kuron, 2014). Studies have suggested country and industry context should be considered, to avoid inaccurate generalisations (Deal et al, 2010). Therefore, exploring the work values of Generation Y in specific contexts has been identified as a key area for further study (Rentz, 2015). A context of particular significance is the Accounting industry (Lindquist, 2008). In 2017, 20% of all UK graduates were employed in the Banking and Finance sector (ONS, 2017), with Accounting companies facing intense competition to attract quality candidates (Lindquist, 2008). Additional problems concerning the retention of Generation Y in the industry has confirmed the need to better understand the work values of this generation in this specific context (Caglio and Cameran, 2017).

1.2 Research Aim

Given the research problem highlighted above, the focus of this study is on the work values of Generation Y in the Accounting industry. Limited empirical research and inconsistent findings provide substantial support for a study of this nature (Twenge et al, 2010; Cooman and Dries, 2012). Both a review of existing literature and an exploratory study will seek to address the following research aim:

To explore the work values of Generation Y in the Accounting industry, understanding the impact of these values on individual outcomes, and gaining an insight into the importance of context in generational research.

1.3 Methodology

In order to address the research aim and subsequent objectives and questions, an interpretivist and inductive approach is taken. This was deemed most effective due to the exploratory nature of the study (Collis and Hussey, 2014). A qualitative methodology is adopted, with a single case study of Generation Y Accountants. As previous research is predominantly quantitative, the need for a study of this nature has been highlighted (Kultalahti and Viitala, 2015). Semi-structured interviews are used to allow a deeper, more detailed exploration needed to investigate the work values of Generation Y, as well as their effect on individual outcomes (Saunders et al, 2012).

1.4 Dissertation Outline

This paper begins with an introduction to the study, highlighting the present research problem. This is followed by an extensive review of existing literature surrounding the work values of Generation Y. The following chapter outlines the methodology of the study, providing justification for the stance and design adopted. The findings of the study are then presented, identifying and analysing emerging themes. A discussion of the findings will then follow, with practical implications identified. Finally, overall conclusions will be provided, indicating limitations of the study and future research suggestions.

2.0 Literature Review

2.1 Overview

An extensive review of literature surrounding the work values of Generation Y will be discussed in this chapter. This will begin by defining the concept of generations and the existence of generational differences in the work place. Work values will then be explored, identifying the need for congruence between the values of employees and aspects of their work. Additionally, the existing understanding of Generation Y's work values will be identified, highlighting inconsistencies within the literature. Finally, context will be considered, emphasising its importance in generational research.

2.2 Generational Differences

A generation is defined as a group of individuals, born within the same defined period of time, who have experienced similar life events during their stages of formative development (Crumpacker and Crumpacker, 2007; Cugin, 2012). These shared experiences mean members of a generation develop a common set of values (Solnet et al, 2012). As the forces that shape one generation differ from the next, differences in beliefs, values and attitudes are said to exist between generations (Cugin, 2012; Solnet et al, 2012). These factors consequently impact both general and workplace behaviours (Twenge et al, 2010; Cugin, 2012). Vast extant research has meant the concept of generations is now accepted in academia and four generations have been

identified in the current workforce (Crampton and Hodge, 2009; Lewis and Wescott, 2017). These include, Traditionalists, Baby Boomers, Generation X and Generation Y (Lewis and Wescott, 2017). Although the variability in the time periods of these generations has been criticised (Johnson and Lopes, 2008), there is a consensus that these four generations exist, with only moderate variations in start and end dates (Lieber, 2010).

A main criticism of the generational perspective argues differences are determined by life stage, not generation, suggesting the values and beliefs of individuals change as they age (Appelbaum et al, 2005; Johnson and Lopes, 2008). This links to the cross-sectional nature of past studies, meaning their ability to segregate generational differences from differences in age has been limited (Dencker et al, 2008; Queiri et al, 2014). However, empirical evidence based on longitudinal studies has affirmed the existence of differences in work values across generations (Twenge et al, 2010).

The characteristics and work values of each generation have been suggested throughout the literature (Lieber, 2010). Interestingly, Generation Y employees, born 1980-2000, are suggested to have significantly different values and attitudes to generations before them, thus highlighting the importance of focusing on these employees (Shaw and Fairhurst, 2008). However, although generic values of each generation have been identified, there is much debate over whether these can be universally applied or whether they are mere stereotypes, lacking empirical support (Costanza and Finkelstein, 2015). Contradictions in findings have highlighted the need for further research to more clearly define the values held by generations (Giancola, 2006; Sessa et al, 2007). The impact of Generation Y's work values

and whether organisations need to adapt to these has also been questioned (Jorgensen, 2003). Therefore, more consideration is needed on the impact of work values on individual outcomes.

2.3 Work Values

Values are beliefs about desirable end states that act as guiding principles for individuals (Rokeach, 1973). Values are said to be enduring and underlie attitudes and preferences, as well as guiding behaviours and decisions (Lyons et al, 2010). Therefore, work values are defined as beliefs about the desirability of work aspects and outcomes, and determine what individuals consider to be important in the completion of work (Dose, 1997). Three types of work values are consistently identified in the literature, these include extrinsic, intrinsic and social values (Lyon et al, 2010; Jin and Rounds, 2012; Papavasileiou and Lyons, 2015). Extrinsic values relate to material aspects of work such as salary, whereas intrinsic values relate to valued aspects of work itself, such as autonomy and intellectual stimulation (Schwartz, 1992). Social values pertain the relationships formed with co-workers as well as social contribution (Schwartz, 1992). Additional values such as the need for work-life balance have also recently been suggested (Queiri et al, 2014).

More than 70 years of research has highlighted the influence of work values on individual outcomes such as job satisfaction and turnover (Jin and Rounds, 2012). This can be explained by congruence theory, which refers to the degree to which the needs, demands and objectives of one component match those of another (Nadler and Tushman, 1980; Pelled and Xin, 1997). It is argued the

greater the congruence, the more effective an organisation will be (Howell et al, 2012). For example, congruence between individuals' work values and human resource management practices is said to result in increased organisational performance (Cogin, 2012). Additionally, the literature focuses largely on the concept of person-organisation fit (Hegney et al, 2006; Froese and Xiao, 2012). Person-organisation fit, in terms of the values perspective, describes the fit between employees' needs, desires and preferences and the work they carry out (Kristof-Brown et al, 2005). Congruence in this sense is said to positively affect a range of work outcomes (Taris and Feij, 2001).

2.3.1 Job Satisfaction

The fit between an employee's work values and aspects of their job is suggested to increase job satisfaction (Hegney et al, 2006; Froese and Xiao, 2012). For example, Taris and Feij (2001) found when intrinsic values were matched with organisational supplies, job satisfaction increased. Similar findings were also expressed in a study of white-collar workers, where the provision of valued work aspects increased employee satisfaction (Froese and Xiao, 2012). However, for certain work values such as salary, this relationship was not found (Froese and Xiao, 2012). An inverted U-shaped relationship has also been suggested for certain values, where increasing valued aspects of work will only increase satisfaction up to a certain point, following that will result in reduced satisfaction (Taris and Feij, 2001). This is consistent with Warr's (1987) 'Vitamin Model'. However this relationship is suggested for

intrinsic work values only (Warr, 1987), suggesting effects may differ depending on the type of value.

2.3.2 Employee Turnover

Furthermore, work values fit has been linked to employee turnover (Kristof, 1996; Elfenbein and O'Reilly, 2007; Chang et al, 2008). For example, Takase et al (2008) found when aspects of work were not congruent with individuals' work values, their turnover intention increased. This was also evident in a study of employees in the trade industry, where work values fit was significantly related to turnover intention (Van Vianen et al, 2007), highlighting the need to consider work values in order to retain employees. However, Wheeler et al (2007) suggested this relationship depends on the availability of jobs, with employees more likely to quit where alternative jobs are available. Even though studies have suggested that work values fit is only moderately related to turnover, consistent correlations do indicate the predictive power of work values fit for turnover (Hoffman and Woehr, 2005).

2.3.3 Summary

Having identified the effects of work values on individual outcomes, it is evident that organisations need to understand the work values of employees in order to remain effective and therefore competitive (Cogin, 2012). Recent literature highlights the importance of focusing on the work values of Generation Y to attract and retain young talent, as older generations approach

retirement (Papavasileiou and Lyons, 2015). Exploring the work values of this generation is especially crucial due to their recent entrance into the workforce; meaning many of their values are unknown (Leveson and Joiner, 2014). Further confusion lies in the inconsistencies between supposedly core values of Generation Y, requiring further research in this area (Mencl and Lester, 2014).

2.4 Generation Y Work Values

Generation Y are the most recent cohort to enter the workforce, with growing evidence suggesting they have distinctively different values, attitudes and expectations than generations before them (Shaw and Fairhurst, 2008; Solnet et al, 2012; Ng and Johnson, 2015). However, given their age, the work values and attitudes of Generation Y have only recently gained attention in the literature (Leveson and Joiner, 2014). Recent studies suggest that many of the generation's work values still remain unknown to employers, identifying the need for further research in this area (Queiri et al, 2014). With past research predominantly focussing on Baby Boomers and Generation X, and the challenges facing organisations due to the retirement of millions of workers, understanding the values of Generation Y has become of critical importance (Twenge et al, 2010). It is argued that the future effectiveness of organisations will depend on their ability to recognise and act on the values of Generation Y, tailoring jobs, policies and working conditions to meet their expectations (Shaw and Fairhurst, 2008).

2.4.1 Overview

An extensive review of extant literature has indicated several work values argued to be core to Generation Y (Martin, 2005; Lowe et al, 2008; Wong et al, 2008; Mencl and Lester, 2014; Lewis and Wescott, 2017). The following sections discuss these values and highlight vast inconsistencies prevalent in the literature, indicating further research is required (Kultalahti and Viitala, 2015).

2.4.2 Extrinsic Values

Having watched their parents encounter economic difficulties, it is suggested that Generation Y place high importance on extrinsic work values (Queiri et al, 2014). Several studies highlight the importance of pay in attracting, retaining and motivating Generation Y employees (Dries et al, 2008; Lowe et al, 2008; Twenge et al, 2010; Leveson and Joiner, 2014; Mencl and Lester, 2014). For example, a study of the values of Generation Y found that high value was placed on extrinsic aspects of work (Krahn and Galambos, 2014). Similar findings were reflected in Twenge and Kasser's (2013) study, where Generation Y employees were significantly orientated towards materialistic values, such as desire for money and highly paid jobs. However, inconsistencies have been identified, with some studies suggesting money is not of high importance (Eisner, 2005; Ng et al, 2010; Weyland, 2011). For example, Kultalahti and Viitala (2015) found Generation Y individuals in Finland did not place emphasis on monetary rewards. Although, this may have

been due to cultural background, as in Finland it is considered inappropriate to discuss salaries (Kultalahti and Viltala, 2015). This suggests the importance of cultural context when considering Generation Y, which was also highlighted by Papavasileiou and Lyons (2015) in their study of Greek Millennials.

2.4.3 Intrinsic Values

Studies have shown the priority Generation Y employees place on intrinsic work values (Martin, 2005; Glass 2007; Dries et al, 2008; Solnet and Hood, 2008; Weyland, 2011; Cooman and Dries, 2012). Aspects of work such as autonomy, meaningfulness and opportunity for growth are commonly cited (Lowe et al, 2008; Kilber et al, 2014). For example, Terjesen et al's (2007) study of the work values of Generation Y graduates found intrinsic attributes, such as task variety and personal growth, were more important than extrinsic values. An interesting finding from the study was also the increased significance of intrinsic values for female participants in the sample (Terjesen et al, 2007). This is consistent with the work of both Cooman and Dries (2012) and Ng et al (2010), who also found that women placed higher importance on intrinsic values. This suggests that differences between individuals within a generation may exist due to factors such as gender (Cooman and Dries, 2012).

2.4.4 Social Values

Generation Y are said to value social relationships at work (Cennamo and Gardner, 2008; Weyland, 2011; Solnet et al, 2012). For example, Wong et al's (2008) study of employee traits, found Generation Y valued affiliation and were highly socialised. It is argued this may be because Generation Y are often at the lower end of the organisational hierarchy, so may feel more inclined to build up contacts in order to progress (Wong et al, 2008). Additionally, Chen and Choi (2008) found that Generation Y employees valued strong supervisory relationships. However, as they also valued economic returns, it was argued supervisory relationships are sought in order to achieve quick promotions to fulfil this desire (Chen and Choi, 2008). Due to inconsistent results, drawing conclusions about the social values of Generation Y is difficult, suggesting more research is necessary (Twenge et al, 2010).

Social aspects of work have also been highlighted in terms of altruistic values (Eisner, 2005; Lieber, 2010). It is argued Generation Y employees want to make a difference, encouraging their employers to adopt responsible practices and actively seeking participation in social activities (Glass, 2007; Needleman, 2008). However, in their study surrounding corporate social responsibility, Leveson and Joiner (2014) found monetary rewards were likely to sway the social conscience of Generation Y employees. These findings were consistent with those of both Ng et al (2010) and Twenge et al (2010). As Generation Y employees have been identified as materialistic, their engagement in pro-social behaviours is said to be unlikely (Twenge and Kesser, 2013). Even though volunteering is common among Generation Y students, this may be due to requirements of educational establishments, so may not reflect their true values (Twenge et al, 2010).

2.4.5 Leisure Values

The concept of a work-life balance is widely associated with Generation Y employees (Ng et al, 2010; Cugin, 2012; Queiri et al, 2014). Witnessing their parents working long hours only to be downsized has led to a 'work to live' attitude amongst the generation (Crampton and Hodge, 2009). Additionally, increasing terror attacks has led Generation Y to re-evaluate their priorities, shifting to an increased focus on their personal lives (Ng et al, 2010). For example, McDonald and Hite's (2008) study indicated a strong desire for work life balance, with Generation Y viewing it as an indicator of personal success. Similar findings were evidenced in studies across a range of industries (Gursoy et al, 2008; Smith, 2010; Grobelna and Tokarz-Kocik, 2016). Conversely, the assumptions based around Generation Y's need for a work-life balance have been questioned (Queiri et al, 2014). For example, Twenge et al (2010) suggest a lesser focus on work-life balance due to the increased global competition for jobs putting pressure on Generation Y to focus on work. Additionally, Broadbridge et al (2007) found that work-life balance was less relevant for Generation Y employees at the start of their careers, with individuals prepared to make personal sacrifices initially, expecting the reward of more flexibility in the future. This suggests career stage may influence the desire for work-life balance.

2.4.6 Summary

As indicated by the previous critical discussion, there is still much to learn about the work values of Generation Y (Mencl and Lester, 2014). Literature suggests there is a significant need for further studies to uncover new insights in this area (Cooman and Dries, 2012). As the stereotypical values of Generation Y are often based on anecdotal evidence, both Mencl and Lester (2014) and Cooman and Dries (2012) highlight the need and opportunity for an empirical study. The inconsistencies observed throughout the literature have called for a greater consideration of the role of context, in order to more accurately understand the work values of this generation (Lyons and Kuron, 2014; Rentz, 2015).

2.5 Context

Context refers to the situational constraints that affect the meaning and presence of organisational behaviour, as well as the relationships between variables (Johns, 2006). Researchers often downplay context, even though it can often explain anomalies in research and, if misunderstood, can damage the generalizability of results (Johns, 2001). The need to consider context when studying the work values of Generation Y has been widely recognised throughout the literature (Deal et al, 2010; Lyons and Kuron, 2014; Rentz, 2015). However, inconsistencies in Generation Y work values research, as previously discussed, are likely to be due to the disregard of context in many extant studies (Lyons and Kuron, 2014).

Firstly, many generational studies are conducted in US contexts, so findings are unlikely to apply to other nations (Parry and Urwin, 2011). For example,

the Vietnam War is said to shape the values of Baby Boomers, but it is unlikely this experience had the same effect on individuals outside the US (Parry and Urwin, 2011). This notion is congruent with Hofstede's (1993) theory, which states that work values are significantly impacted by a nation's culture. Conversely, the concept of global generations has challenged this perspective, with the global reach of events in the modern age argued to affect multiple nations in the same way (Edmunds and Turner, 2005). However, Egri and Ralston (2004) found distinct differences between Generation Y employees in the US and those in China, suggesting little support for this concept. Additionally, industry context should also be considered (Deal et al, 2010). For example, Real et al (2010) found distinct differences in the work values of Generation Y blue-collar workers in comparison to white-collar workers, suggesting values may differ depending on the industry. This is consistent with Hui-Chun and Miller's (2003) study; therefore further highlighting the need to consider Generation Y's work values in specific contexts.

2.5.1 Summary

The danger of disregarding context is that organisations will adopt practices and strategies based on inaccurate stereotypes, which may result in ineffective outcomes (Costanza and Finkelstein, 2015). Extant literature treats all Generation Y as if they are the same, with no published studies examining these employees in specific workplace contexts (Rentz, 2015). Furthermore, where research does exist, it has predominantly focussed on Generation Y students, not employees (Kultalahti and Viitala, 2015). Therefore, the need for

further research with a greater consideration of context has been emphasised (Lyons and Kuron, 2014).

2.6 Generation Y in the Accounting Industry

The Accounting industry is experiencing new challenges with the entrance of Generation Y into the workforce (Yeaton, 2008). With fierce competition to attract the best candidates, organisations will need to change their approach in order to meet the needs of this new cohort (Yeaton, 2008). Therefore, understanding the work values of this generation in an Accounting context is of crucial importance (Durocher et al, 2016). One of the most commonly cited problems is the ability of organisations to retain Generation Y Accountants (Bloom and Myring, 2008; Lindquist, 2008; George and Wallio, 2017). For example, a survey by the Chartered Institute of Management Accounts of over 4000 Generation Y finance professionals, found that 78% would expect to look for new employment within the following two years (Hagel, 2014). With turnover at an unusually high rate (Reinstein et al, 2012), and a shrinking market of qualified Accountants (Durocher et al, 2016), there have been calls for scholars to investigate Generation Y in the Accounting industry (Caglio and Cameran, 2017).

2.7 Conclusion on the Gaps in Existing Literature

Having reviewed the literature, it is evident that understanding the work values of Generation Y is of critical importance (Leveson and Joiner, 2014).

Impacts such as decreased employee satisfaction and increased retention highlight the potential negative effects if organisations fail to adapt to the requirements of this cohort (Lyons et al, 2010). As existing research predominantly focuses on previous generations, there is a clear need and opportunity for further exploration into the work values of Generation Y (Twenge et al, 2010; Mencl and Lester, 2014). Due to their recent entry into the workforce, many of the work values of Generation Y still remain unknown, and several researchers have expressed the need for an empirical study in this area (Cooman and Dries, 2012; Leveson and Joiner, 2014; Queiri et al, 2014). Inconsistencies in existing literature also highlight the need for further exploration and suggest the importance of context in generational research (Rentz, 2015). It is argued that more research is required in order to gain a clearer understanding of the work values of Generation Y employees in specific contexts (Lyons and Kuron, 2014; Kultalahti and Viitala, 2015; Rentz, 2015). As discussed in the above review, a context with particular relevance is the Accounting industry. The challenges of attracting, retaining and understanding Generation Y Accountants have led to requests for a study in this area (Caglio and Cameran, 2017).

3.0 Methodology

3.1 Introduction

This chapter outlines the methodology used to address the research objectives and questions of the study. This will cover the philosophical stance taken and how this informed the strategy, methods and procedures chosen. Details of the sample will be discussed, including how access was gained. An overview of the data analysis procedure will be given, including the reasons for using this method. Finally, ethical considerations required for undertaking research will be outlined.

3.2 Research Objectives

Considering the gaps in existing literature, the current study addressed the following research objectives:

- 1) To understand the aspects of work valued by Generation Y employees in the Accounting industry

- 2) To understand the impact of these values on individual outcomes

3.3 Research Questions

To meet the aims and objectives of this study, the following research questions were addressed:

- 1) What are the work values of Generation Y employees in the Accounting industry?

- 2) What impact do these values have on the individual outcomes of employees?

3.4 Philosophical Stance

The philosophical framework that guides this study is interpretivist. This reflects the view that social reality is subjective; therefore individuals cannot be separated from the social contexts they exist in (Burrell and Morgan, 1979; Wahyuni, 2012). Therefore, interpretivism involves adopting an empathetic stance in order to explore the meaning behind complex phenomena (Saunders et al, 2012). Due to the complexity and uniqueness of organisations, it is argued an interpretivist perspective is highly appropriate in organisational behaviour research (Saunders et al, 2012). In line with this, the study takes an inductive and exploratory approach, to develop new insights and build theory,

rather than test hypotheses (Collis and Hussey, 2014). An exploratory nature is also necessary due to the absence of previous research in the area of study (Collis and Hussey, 2014), as evidenced in the literature review.

3.5 Research Design

3.5.1 Qualitative Research

In accordance with the ontological and epistemological stance of the study, a qualitative methodology was adopted (Stake, 2010). This also adheres to requests for greater qualitative understanding in generational research (Urick, 2012; Foster, 2013; Lyons and Kuron, 2014), as most past research has been quantitative (Kultalahti and Viitala, 2015). Qualitative research is most appropriate for this study due to its ability to gain a more in-depth understanding of Generation Y, which would not be possible through quantitative methods (Flick, 2009). Qualitative research emphasises the values and experiences of individuals, with careful consideration of context (Johns, 2001; Stake, 2010), therefore highlighting the appropriateness of this method.

3.5.2 Case Study

A single case study of Generation Y Accountants was chosen in order to explore the research aims of the study. A single case study is believed to be highly appropriate for the in-depth exploration of a case (Stake, 1995). It is argued that a case study design is also beneficial where context should be

considered (Baxter and Jack, 2008). This is therefore appropriate for considering the work values of Generation Y in the specific context of the Accounting industry.

3.5.3 Interviews

In line with the exploratory nature of the study, semi-structured interviews were used (Saunders et al, 2012). This allowed for increased flexibility, with scope for additional questioning to obtain a deeper exploration of the research topic (Collis and Hussey, 2014). This structure also allowed for the use of probing questions, which were necessary to develop richer, more detailed responses regarding the meaning behind particular work values (Saunders et al, 2012). Consideration was given to the potential interview biases highlighted by Rosenthal (1966), ensuring tone and non-verbal behaviour was consistent (Collis and Hussey, 2014).

A total of fourteen interviews were conducted, each lasting between thirty minutes and one hour. The interview schedule (Appendix 2) comprised questions surrounding Generation Y's work values and the impact of these, in accordance with the research objectives and questions. Prior to the study, a pilot interview was carried out on a University of Leeds student who was not part of the research sample. This was necessary to ensure the questions were easily understood and could be answered in enough detail within the given time frame (Collis and Hussey, 2014). Amendments were made accordingly.

The interviews were conducted face-to-face to allow non-verbal behaviour to be observed (Cooper and Schindler, 2014), providing additional insight into

how respondents expressed their work values. A quiet room within the office of interviewees was chosen, to ensure a comfortable, distraction-free atmosphere (Easterby-Smith et al, 2015). Time was taken before each interview to introduce the study, explain the purpose and begin building rapport. Building rapport was essential due to the nature of values research, requiring interviewees to feel comfortable in revealing personal information (Collis and Hussey, 2014). Each interview began by using classification questions to collect background information on each participant, such as their age and job title. Having the interviewee answer easy questions of this nature is said to increase their confidence and help to build rapport (Collis and Hussey, 2014). Open questions then followed for a more in-depth exploration of the values of each participant (Maylor and Blackmon, 2005).

The interviews were recorded using a pre-tested voice recorder, to aid the listening process and provide an unbiased recording for later analysis (Easterby-Smith et al, 2015). Notes were also taken to aid the development of probing questions and to record thoughts and behaviour not captured by the recording device (Maylor and Blackmon, 2005). The suggestion that note taking alerts interviewees of the importance of their response also gave reason for this approach (Saunders et al, 2012).

3.6 Access and Sample

An opportunist approach was taken, using personal contacts to gain access to participants (Saunders, 2012), with emails sent to confirm participation (Appendix 3). A total of 14 Generation Y employees from the Accounting

industry formed the sample. This sample size allowed the point of data saturation to be reached, where subsequent interviews did not yield any newly emerging findings. Participants were obtained from two small and two multinational Accounting firms based in the UK. Five participants were interviewed from each of the small firms and two from each of the large firms. The ages of participants ranged from the lower to upper boundary of the generation, allowing the full age span to be explored. The sample included both males and females of various ethnicities, allowing for analysis of the intra-generational differences discussed in the literature review.

Non-probability sampling was chosen, which is argued to be effective for exploratory research, in order to gain new insights into phenomena (Saunders, 2012). More specifically, convenience sampling was used, meaning participants were selected based on their availability (Royer and Zarlowski, 2001). This was due to the limited number of Generation Y employees working in each organisation. A limitation of this approach concerns the existence of biases with respect to the population as a whole (Jankowicz, 2005). However, as the sample chosen met the purposive sample selection criteria relevant to addressing the research aim, this limitation was minimised (Saunders et al, 2012). The case organisations were chosen due to convenience of access, however their representation of a 'typical case' in this industry meant justification of their relevance in addressing the research aim (Saunders et al, 2012).

3.7 Data Analysis

Prior to analysis, the data was transcribed and checked against the raw recordings to reduce possible errors (Maylor and Blackmon, 2005). The layout of each transcript included double-spacing, wide margins and numbered lines to facilitate ease of analysis (King, 2012).

A thematic approach, specifically template analysis, was taken in order to analyse the data (King, 2012). Template analysis was chosen due to its structured yet flexible nature, allowing in-depth analysis whilst tailoring the process to the needs of the study (Brooks et al, 2015). In accordance with the exploratory nature of the study, an inductive, bottom up approach to analysis was taken, meaning no a priori themes were identified (Braun and Clarke, 2006). Instead, themes were developed through identification of recurrent and distinctive features in the data (King, 2012), fulfilling the purpose of gaining new insights into Generation Y. In line with the suggestions of King (2012), the process was carried out as follows. An initial template was drafted based on a subset of the data, with preliminary codes applied to sections of the transcripts. Hierarchical coding was used to organise and cluster the data, producing higher order themes to allow analysis at varying levels. The initial template was used as part of an iterative process, analysing the subsequent transcripts whilst continually modifying the template by inserting, deleting and merging themes. The template was finalised and applied to the full data set, ensuring all data relating to the research aim could be coded. It was presented in table format, using a numbering system to show the varying levels of themes (Appendix 5). Key themes were identified with care, ensuring the boundaries of each theme were distinct (King, 2012).

3.8 Research Ethics

Research demands ethical behaviour to consider the possible effects on participants and ensure the welfare of all parties involved (Holt, 2012). Therefore, careful consideration was taken to comply with the Leeds University Ethical Code of Practice. In accordance with Bell and Bryman's (2007) ethical principles, participants were sent a summary of the research aims and procedures prior to the interview, as well as a consent form (Appendix 4). At the start of each interview, respondents were reminded that data would be kept confidential (Bell and Bryman, 2007). Anonymity was ensured to protect each individual's identity (Collis and Hussey, 2014). Respondents were also reminded of their rights to privacy, allowing them to withdraw or refrain from answering at any time (Cooper and Schindler, 2001). Permission was granted to use the recording device, reassuring respondents that recordings would be erased immediately after transcription. It was acknowledged that the presence of a recording device could cause hesitation in response to sensitive questions (Ghauri and Gronhaug, 2002), however this was overcome by allowing interviewees to pause the device when needed (Collis and Hussey, 2014).

4.0 Data Analysis

4.1 Introduction

This chapter will present the research findings, to address the aims of the study. This will include in depth data analysis, based on the template analysis in Appendix 5. Findings will be structured in two sections, presenting results to address each of the research questions. Further quotes to support each theme identified in the analysis can be found in Appendix 6.

4.2 Generation Y Work Values in the Accounting Industry

4.2.1 Extrinsic Values

A prominent finding was the importance placed on extrinsic values, specifically salary and career progression. Nearly all participants highlighted salary as their main work value. This is evidenced by “Salary is absolutely important, you ultimately go to work to earn money” (INT 4) and “Isn’t that why everybody goes to work? I’d definitely say salary is my main value” (INT 14). When analysing this in greater depth, it was evident salary is prioritised due to the effort required to become a qualified Accountant, and so it is seen as a deserved reward. This is evidenced by “When you’ve worked so hard for a qualification and it’s a very difficult qualification, you want to be rewarded for that” (INT 10) and “I’ve worked hard, completed my Accounting qualifications, so I want to receive and make the most of that” (INT 4). However, findings also

yielded a less frequent yet significant exception to Generation Y's focus on salary. For example, in a certain case salary was not valued due to religious background. This is evidenced by;

Salary is not important to me. It's irrelevant. It comes down to my background and my religion. In my religion it says I should seek knowledge not money, and that's what I live by (INT 7).

In addition, career progression was found to be an important work value. For example, "Progression in general is important to me, the faster the better" (INT 6) and "I want to work towards a better position...I'd say progression is my number one value" (INT 8). Findings also suggested progression is valued due to the increase in financial returns that accompany it. This is supported by "Career progression is my highest priority right now because I'm young, I have the opportunity to progress quickly which is hopefully when the salary would increase" (INT 1), and "I want to build my way up really, the salary is important" (INT 13). The link between career progression and salary was further explored, with the opportunity to progress considered more important than salary when starting a career in the Accounting industry. This is evidenced by "I didn't want to take a job where you had a higher salary at the start but progression wouldn't be as high" (INT 1) and "I had an offer from another firm but the career progression there wouldn't have been as good, so even though the salary was better there, I chose to work here" (INT 6). However, findings also suggested career progression became less important once a senior position

had been obtained. For example, “I’ve kind of made it to the top of the game really, there’s no more progression I can get” (INT 11).

4.2.2 Intrinsic Values

The value placed on intrinsic aspects was evidenced frequently in the research findings. Firstly, although salary was deemed the most important value in multiple cases, the need to enjoy the job itself was considered equally important. For example, “The number one value is the combination of enjoying the job and salary, because if I didn’t enjoy the job, I wouldn’t be able to stay at it” (INT 13) and “If it was just the salary and I didn’t enjoy the job...I just wouldn’t be doing it” (INT 14).

Additionally, the opportunity to learn and develop was consistently emphasised as an important work value. This linked to the qualifications required to become an Accountant, as well as the desire to progress.

This was evidenced by “Without training I wouldn’t feel like I could do my job, it’s very important that a company I work for gives me access to training” (INT 2) and “It’s constant learning for about 4 years in terms of examinations...I enjoy it as it means that I can learn more, advance my skills and then get a pay rise” (INT 5).

Furthermore, multiple participants stated their value of having a variety of work. For example, “I wouldn’t want to be in a repetitive role doing the same thing over and over, variety is important to me” (INT 7). A common reason for this linked to the importance of personal development, with variety seen as a way to promote skill development. This is evidenced by “I enjoy the variety of

work ... which also means I increase my skill set which is really important” (INT 2) and “Variety is the main thing that’s really important, variety and as well as for my development” (INT 9).

Another intrinsic aspect valued by nearly all participants was having responsibility at work. When analysing the reasons behind this, associated feelings of value were commonly stated. For example, “Having responsibility is important...I feel accomplished and that my manager values me” (INT 7) and “You feel more trusted and valued...if you’ve got no responsibility you almost feel as though a monkey could do your job” (INT 13). An interesting finding regarding responsibility was that there is an optimum level sought, with too much responsibility having negative impacts. For example, “There’s obviously a point of too much responsibility... If I had too much responsibility I’d feel pressured and tense” (INT 5) and “Too much responsibility I think would be quite stressful” (INT 14).

4.2.3 Leisure Values

A work value with high importance for all participants was having a work life balance. One of the most prominent reasons for this is to prevent burnout. This is evidenced by “If I just worked and worked I would just burn myself out, there has to be a balance” (INT 7). Additionally;

If you just work 14-hour days and don’t enjoy yourself then you’ll burnout at some point, the whole point in being here is that you can spend time away from it and enjoy yourself (INT 11).

The negative impacts of having no work life balance also resonated throughout responses with references to stress and poor health. For example “I don’t want my whole life to be work, I need a balance to be healthy” (INT 2) and “I’d be really depressed. It’s just so important to have a work life balance” (INT 14). When exploring the concept in greater depth, it was apparent that external factors contributed to the need for a balance. For example, participants frequently mentioned watching their parents with little balance, which contributed to their desire for this. This is evidenced by “I wouldn’t want to be in the position that my dad is with no work life balance” (INT 5) and “My dad worked long hours, didn’t get to spend much time with his family so it would be nice when I do have a family to be able to be more flexible” (INT 11). Participants commonly referred to world events shaping their value of a balance, with the notion that there is more to life than work continuing to emerge. For example, “In this day and age you do see things and hear of things that make you think there’s more to life than work” (INT 14) and “Things like terrorism and what’s happening in the world now...that makes you realise what’s important” (INT 2).

In addition, a significant finding regarding work life balance was the willingness of Generation Y to sacrifice this balance early in their career in order to benefit in the future. This is evidenced by “At the moment my job is more important to me... I’m willing to have limited free time now because I know I’m working towards it in the future” (INT 6) and “I would sacrifice my time a little bit at this stage in my career, so I can build my way up” INT (13).

4.2.4 Social Values

Research findings clearly indicated the importance of social aspects of work. In particular, socialising and building relationships with colleagues was frequently highlighted. For example, “I’ve got to be talking to people or be around people...I like building friendships at work” (INT 14). Social interaction was also linked to positive outcomes such as enjoyment and motivation. This is evidenced by “I wouldn’t be motivated to go to work if I didn’t have good relationships with my colleagues” (INT 8) and “It’s about the enjoyment at work, getting to work with people that I get along with... this brings out the best in me and drives me” (INT 2). Working with people and teamwork were also considered important, with team member support emerging as the reason behind this value. This is evidenced by “Working as a team is good as I can watch others and learn from them” (INT 5) and “I work as part of a small team and enjoy that, it’s nice to get support” (INT 12).

However, an alternative motive emerged for why Generation Y value social interaction. This was the concept of socialising for personal gain and was indicated by several participants. For example “Socialising is important because of being able to get your foot in the door and get opportunities” (INT 2). Additionally;

Attending the work socials is really just to progress myself and identify opportunities of where there might be things I can get involved with or things to aid my career progression (INT 3).

Furthermore, participants commonly referred to social values in terms of altruism, with the desire to give back and make a difference frequently mentioned. For example, “I value the chance to be able to give back, if every business contributed to a good cause...I’m sure they’d make a big difference” (INT 7). Additionally;

CSR is definitely important to me... it definitely reflects well on a firm to have these opportunities, and would make me more likely to work for a firm if I knew they were involved with helping out the community (INT 3).

However, some cases suggested Generation Y did not value altruism, with participants emphasising a focus on themselves rather than others. This is evidenced by “It sounds bad but I’m not really bothered, I think everyone has their own problems” (INT 6) and “I think our generation, everything is everyone for themselves, and I guess that’s how my mind set is” (INT 13).

4.2.5 Organisational Hierarchy

An unexpected finding was Generation Y’s preference of a flat organisational structure. The participants valued minimal hierarchy, with the ability to make decisions emerging as a key reason for this. This is evidenced by “I prefer there to be a more flat structure where everybody is collective in decision making, rather than I’ve said this because I’m top dog situation” (INT

9) and “I’d never go near corporates again in terms of they’re too controlling, there’s too much bureaucracy, hierarchy structure is so strong and you can’t make decisions” (INT 10).

4.3 The Impact of Work Values on Individual Outcomes

4.3.1 Importance of Work Values Fit

The importance Generation Y place on work values fit was clearly evidenced. For example, “The values are so, so important...they weren’t materialising when I was working for a company...I had to change that, because it’s important to me” (INT 10) and “It’s important as work takes a large percentage of your life, so if these conditions aren’t met it would impact my whole life” (INT 1). This was further emphasised with reference to the individual impacts of work values fit, such as satisfaction and motivation. For example, “If you get what you want from a company it makes you feel valued, it motivates you” (INT 13) and “It definitely motivates me, it’s easy to be demotivated by not having those values” (INT 4). Clear benefits to the organisation were also suggested in terms of productivity and organisational commitment. For example, “It makes me want to contribute more to the performance of the firm” (INT 1) and “It also gives me more of a willingness to stay with my company, the fact that they are meeting the values...makes me want to do more and work harder (INT 4).

4.3.2 Negative impacts

Having confirmed the importance of work values fit, the impact of an absence of fit was also explored. Several negative impacts emerged from the findings with frequent references to stress, demotivation and lower productivity. This is evidenced by “I’ve been in these circumstances before...I was doing long days and was so stressed...I was less productive, less motivated” (INT 10) and “I would feel very demotivated, it would be really hard going to work with a team you don’t get along with, where my values aren’t met” (INT 2). Feelings of undervalue were also expressed, for example, “It would make me feel less valued, these factors being provided make you feel like the firm is considering you” (INT 3) and “Demotivated is probably the main one, and undervalued” (INT 13).

4.3.3 Action Taken

One of the most significant research findings concerned the action Generation Y Accountants were prepared to take if their work values were not met. All participants voiced their willingness to leave the company, with some also suggesting a change in career. This is evidenced by “If my values weren’t met then what would be the point in working here, I’d look for a different career” (INT 7) and “I’d leave and find somewhere else to work, if it was the extreme case then I’d leave the industry altogether” (INT 11). The case for this was further strengthened by participants reflecting on past experiences leaving firms due to the lack of work values fit. For example, “I started out working for a large company and found my values weren’t met and I made the decision to

completely change and start my own practice” (INT 10) and “My first job I left because I didn’t get the responsibility and also the salary that I wanted...I’ve left a company for these reasons before and so I would do again” (INT 13).

5.0 Discussion

5.1 Introduction

This chapter will discuss the research findings, interpreting the meaning of these in order to address the proposed research questions. The relationship between these findings and previously explored literature will be examined, in order to add value to and expand on current theory. Firstly, the work values that emerged from the study will be discussed, followed by a consideration of the impact of work values on individual outcomes.

5.2 Research Question 1

What are the work values of Generation Y employees in the Accounting industry?

5.2.1 Extrinsic Work Values

The research findings clearly indicated the importance of extrinsic aspects of work. The majority of participants considered salary a main work value, thus supporting the findings of both Twenge and Kasser (2013) and Krahn and Galambos (2014). However, unlike those previous studies, the qualitative nature of the study allowed further exploration into the reasons why salary is so valued. The hard work required when becoming an Accountant in terms of studying and examinations means salary is seen as a reward to justify this

effort. Given the emerging reasons behind this value are specific to the Accounting profession, may suggest context has impacted this. This may explain why studies of Generation Y in other contexts, such as Weyland (2011), have found opposing results in terms of the value of salary. The impact of context was also highlighted by an exceptional case, where salary was regarded unimportant due to the participant's religious background. This links to the findings of both Kultalahti and Viitala (2015) and Papavasileiou and Lyons (2015), which suggest the importance of cultural context when considering the work values of Generation Y.

Additionally, career progression was considered highly important. Though not one of the main values reflected in existing literature, some studies have proposed the urgency in which Generation Y desire to progress (Ng et al, 2010). This urgency was reflected in the research findings with frequent references to progressing as quickly as possible. The importance placed on this value therefore represents an interesting addition to current theory. Given that progression was also considered more important than salary when starting an Accounting career, further emphasises the relevance of this finding. However, when exploring progression in more depth, the corresponding increase in salary gave reason for this value, further confirming Generation Y's desire to be highly paid. An interesting finding concerned the reduced importance of this value once progression had been achieved. As many Generation Y employees are currently at the bottom of the organisational hierarchy (Wong et al, 2008), their desire to progress may be as a result of career stage, suggesting support for critics in that generational forces do not shape work values (Appelbaum et al, 2005; Johnson and Lopes, 2008).

However, as progression was still valued until a high position had been achieved, generational forces may in fact impact work values, but the perceived importance of these values may change over time. This conclusion mirrors that of Sturges and Guest (2004), who found the importance of certain values, such as work life balance, were less important for young professionals in the short term, but expected to be more significant later in their careers.

5.2.2 Intrinsic Work Values

The importance of intrinsic values was clearly evidenced, thus supporting existing literature (Martin, 2005; Dries et al 2008; Solnet and Hood, 2008; Cooman and Dries, 2012). However, unlike some previous studies, the research findings allowed an exploration into specific intrinsic aspects valued by Generation Y and the reasons behind these. Of particular significance was the need to enjoy the job itself, with participants considering enjoyment equally important to salary. Responses implied that enjoyment was so critical that salary alone would not result in employee retention. This therefore questions existing suggestions that Generation Y employees are largely materialistic (Twenge and Kasser, 2013).

The participants' value of learning and development mirrors existing suggestions that Generation Y desire personal growth (Kilber et al, 2014). However, when analysing the underlying reasons for this, it was evidently due to the nature of Accounting and the need to learn in order to obtain qualifications. Therefore, suggesting support for the notion that work values are shaped by specific industry contexts (Deal et al, 2010; Real et al, 2010).

Linking to this was Generation Y's value of having a variety of work, which reinforced the findings of Terjesen et al (2007). When exploring the reasons behind this value, it was clear that completing a variety of tasks was seen as a way to enhance skill development. Therefore further emphasising the value of learning and development.

An interesting finding concerned Generation Y's value of responsibility. Although this did not stand out as a main value when reviewing existing literature, studies have suggested Generation Y desire responsibility at work (Martin, 2005; Wong et al, 2008; Weyland, 2011). When exploring this further, it was evident that the need for responsibility was associated with participants' desire to feel valued. The need to be valued by superiors has also been referred to in additional research surrounding the traits of Generation Y (Rentz, 2015). Generation Y have been termed the 'Trophy Generation', denoting their need for recognition and praise (Kilber et al, 2014). These findings may therefore reinforce this title, with obtaining responsibility seen as recognition of their good performance. It was also noteworthy how findings reinforced existing literature suggesting a U-shaped relationship between the provision of valued aspects of work and satisfaction (Warr, 1987; Taris and Feji, 2001). Participants stated responsibility has an optimum level, with too much leading to negative outcomes such as stress and tension. This therefore suggests that the simple provision of work values may not result in satisfaction, rather the extent of such aspects provided should also be considered.

It is also important to note that overall findings did not correspond with those of Terjesen et al (2007), Cooman and Dries (2012) and Ng et al (2010), in that women place higher importance on intrinsic values than men. Considering how

the Accounting context appears to have shaped some work values, it may be logical that gender differences have not been found. Given that the aforementioned studies were of Generation Y students and did not focus on specific industry contexts, further suggests the logic of this conclusion.

5.2.3 Work Life Balance

The research findings largely supported existing literature regarding the importance of work life balance for Generation Y (Cogin, 2012; Queiri et al, 2014). The fact all participants regarded this a key work value reinforces the findings of both Smith (2010) and Grobelna and Tokarz-Kocik (2016). However, the results of the study draw greater focus to potential impacts if this value is not met. Frequent references to burnout, stress and poor health in the absence of a work life balance further emphasise the significance of this value. When drawing on additional literature, it is evident that the relationship between a poor work life balance and these negative outcomes has been frequently established (Peeters et al, 2005; Kanwar et al, 2009). Given that stress and burnout have been linked to increased turnover, reduced productivity and lower organisational commitment (Hobson et al, 2001; Ongori and Agolla, 2008), it is evident that organisations may benefit from considering this value.

Additionally, the external factors underlying participants' desire for a work life balance neatly correspond to those suggested in existing literature. It is evident that watching their parents with little balance has impacted Generation Y's subsequent value of this, thus mirroring the suggestion of Crampton and

Hodge (2009). References made to factors such as terrorism also match the suggestions of Ng et al (2010), in that witnessing global traumas has led Generation Y to re-evaluate what is important in life and maintain a balance. The presence of similarities in how external factors have impacted the values of Generation Y also suggests support for the generational perspective in general. Recalling the notion that “shared experiences mean that members of a generation develop a common set of values and exhibit similar responses to the environment (Solnet et al, 2012)”, it may be logical to assume that these findings are representative of this.

Furthermore, it was particularly interesting that the research findings were largely consistent with Broadbridge et al (2007), in that the Generation Y Accountants were willing to sacrifice their work life balance at the start of their careers in order to benefit in the future. While participants were willing to give up a balance in the short-term, they still considered this an important value, thus opposing Twenge et al’s (2010) view that a work life balance is less significant to Generation Y. These findings are less surprising when considering Generation Y’s value of career progression, as reflected in the research findings, with references to sacrificing a balance in order to progress.

5.2.4 Social Values

In terms of social values, findings largely supported existing literature, reflecting the importance Generation Y place on socialising at work (Cennamo and Gardner, 2008; Weyland, 2011; Solnet et al, 2012). The need to build relationships and work with colleagues is consistent with the findings of Wong

et al (2008). References to enjoyment and motivation resulting from socialisation emphasise the importance of considering these values. When exploring social values in more depth, it was evident that Generation Y Accountants value teamwork due to the support they receive from co-workers. Given the previously discussed focus on learning and development, it is not surprising that support is also valued, which may also reflect the challenging nature of Accounting as a profession. Therefore, suggesting that industry context may underlie this value.

Additionally, it was particularly interesting how the findings reinforced those of both Wong et al (2008) and Chen and Choi, (2008), in terms of Generation Y socialising for personal gain. Underlying motives for socialising, such as to provide exposure to new opportunities and to make contacts to aid progression, were clearly evident. These results also further emphasise the importance Generation Y place on career progression and ultimately salary. Overall, the findings provide some clarity in that social aspects are valued, hence addressing the ambiguity suggested by Twenge et al (2010). However, as shown, there may be differing motives behind these values and so identifying a potential area for further research.

The study also indicated some support for suggestions that Generation Y value altruism in the workplace (Eisner, 2005; Lieber, 2010). According to both Glass (2007) and Needleman (2008), Generation Y wants to make a difference to the world and expect their employers to act responsibly. This was clearly evidenced in the study, with indications that social responsibility is a deciding factor when determining where to obtain employment. However, for this value, results were less consistent throughout the sample. In line with Leveson and

Joiner (2014), Ng et al (2010) and Twenge et al (2010), the study showed a different side to Generation Y, where social responsibility was considered unimportant. The inconsistency in both extant literature and the present findings indicates these values may be individual to a person. This is also reflected in pro-social orientation literature, with individual traits, personality and educational level considered as determinants of altruistic behaviour (Brief and Motowildo, 1986). Therefore, suggesting generational forces may not shape all work values.

5.2.5 Organisational Hierarchy

An unexpected finding was Generation Y's desire for a flat organisational structure. The study showed how bureaucracy and hierarchy were viewed in a negative light, suggesting that Generation Y want to be connected with all levels of employees and to be able to make decisions. Research has suggested an emerging change in organisational structure, with frequent references to the flattening of hierarchies (Powell, 2002; Rajan and Wulf, 2006). However, in the context of Generation Y, this is not well explored. Hershatter and Epstein (2010) briefly mention Generation Y's expectation of a flat hierarchy, but do not explore this in detail. Additionally, although Glass (2007) suggested generational differences in perceptions of organisational hierarchy, the perceptions of Generation Y were not specified. Given the emerging structural changes and the findings of the study, this therefore represents a valuable addition to current theory and an area for future research.

5.3 Research Question 2

What impact do these values have on the individual outcomes of employees?

Both congruence theory (Nadler and Tushman, 1980) and the concept of work values fit (Kristof-Brown et al, 2005) state the importance of meeting the values of employees, in order to achieve positive organisational outcomes. The results of the study showed clear support for this and allowed a further exploration into these specific outcomes. In line with Taris and Feji (2001) and Hegney et al (2006), the findings uncovered how work values fit would lead to employee satisfaction. An expansion on this concerned the references made to increased motivation and higher productivity, which mirror the suggestions of Cugin (2012). Work values fit was also linked to the concept of feeling valued, which again reinforces previous suggestions regarding Generation Y's need for recognition. The consistency of this theme throughout the findings suggests an interesting addition to current theory. The impact of work values fit was further emphasised when exploring the impact of an absence of fit. Negative outcomes such as stress, demotivation and reduced productivity were suggested, reinforcing the notion that organisations should consider employees' work values.

The impact of work values and whether organisations need to take action has been questioned (Jorgensen, 2003). Perhaps the most significant finding in addressing this, concerns the action participants were willing to take if their values were not met at work. Frequent links to employee turnover have been

made in extant literature (Kristof, 1996; Elfenbein and O'Reilly, 2007; Chang et al, 2008), and support for this was clearly evidenced in the study. It was found that all participants would be willing to leave their organisation if their values were not met. The unanimity of this finding indicates the severity of potential consequences if Accounting organisations do not take action. The fact participants also considered a career change emphasises this further, particularly given the required effort to obtain their positions, as previously discussed. It could be argued that these results are less surprising when considering the current challenges faced by Accounting organisations in terms of retaining Generation Y employees (Bloom and Myring, 2008; Lindquist, 2008; George and Wallio, 2017). These findings also link to additional suggestions regarding the ease at which Generation Y are willing to move organisations (Earle, 2003; Levitt and Wilson, 2008), providing a degree of support for this viewpoint.

While findings corresponded to those of Takase et al (2008) and Van Vianen et al (2007) in terms of increased turnover intention, the nature of the study allowed a greater insight into the potential occurrence of actual turnover. As participants were able to reflect on past experiences, it was uncovered in multiple cases that previous employment, where work values were not met, had resulted in actual turnover. Thus further indicating the significance of this concept.

6.0 Conclusion

6.1 Overview of the Study

Given the challenges faced by organisations in attracting and retaining Generation Y, particularly in the Accounting industry, the current study sought to provide a deeper understanding into this unique cohort. Specifically, due to the suggested importance of work values fit in extant literature, an exploration into the work values of Generation Y and the effects of these on individual outcomes was undertaken. A careful execution of the study meant the aims and objectives were successfully met.

The consistency of participant responses allowed the key work values of Generation Y Accountants to be identified. Specifically, the combined importance of both extrinsic and intrinsic values was highlighted. It can be concluded from responses that, although largely valued, salary is not always enough to satisfy Generation Y. Enjoyment of work itself is required, which may result from task variety, responsibility or teamwork opportunities. It is apparent that Generation Y demands a lot from their work environment, valuing the opportunity to socialise, maintaining a work life balance, and preferring a flat organisational structure with minimal hierarchy. A clear focus on learning and development signals their pursuit for personal growth, whilst addressing the demands of a challenging Accounting career. Although not consistently valued throughout the sample, the importance of social responsibility is significant for a number of Generation Y Accountants.

The study clearly evidenced the importance of work values fit. Where organisations can meet the values of Generation Y, several positive outcomes may arise, such as increased satisfaction, productivity and motivation. However, an absence of such fit can have substantial negative consequences in terms of stress, demotivation and reduced productivity. Arguably most important is the potential effect on employee turnover. The study evidenced clear intentions to leave if values are not met, with past examples of such action further justifying these intentions.

Due to the explorative approach employed, a rich insight was gained, allowing the underlying reasons behind important work values and their impacts to be uncovered. This allowed for the contribution of both theoretical and practical implications, as discussed below. By demonstrating the limitations of the current study, opportunities for future research have been identified.

6.2 Theoretical Implications

Having addressed demands for a qualitative study of Generation Y in a specific context (Lyons and Kuron, 2014), significant contributions to current theory have been provided. The consistency of findings throughout the sample suggests the key work values of Generation Y Accountants have been uncovered, and the ambiguity surrounding the impact of work values fit has been addressed (Jorgensen, 2003). The unique nature of the study enabled significant contributions to the existing debate as to whether work values are universal to Generation Y, or if contextual factors have an impact. For

example, it was clear certain values had been shaped by the shared experiences of the sample, thus offering support for the generational perspective in general. However, for others, findings indicated how context had impacted their importance. This suggests that generational forces may shape some, but not all, values. Therefore, reinforcing suggestions that the assumed core work values of Generation Y may not be universal across industry and cultural contexts (Deal et al, 2010). The study also brought attention to certain work values not previously assumed core to Generation Y, including the need for progression, responsibility and a flat organisational structure. This provides a foundation for further study and suggests the work values considered in extant literature are not exhaustive.

6.3 Practical Implications

By uncovering the impact of work values on individual outcomes, the study provides clear implications for practice, evidencing that Accounting organisations should meet the work values of Generation Y. The following recommendations concern the approaches that can be taken to appropriately adapt to such values.

While findings largely support previous recommendations of using salary to attract and retain Generation Y (Leveson and Joiner, 2014; Mencl and Lester, 2014), organisations need to understand that money alone will not be sufficient. Accordingly, it is recommended that management should also provide clear opportunities for progression, particularly as this was considered more important than salary for Generation Y Accountants seeking

employment. Management could map out the career paths of individuals, showing commitment in helping them to achieve these goals. Showing this commitment may also fulfil Generation Y's desire to feel valued. Entrusting Generation Y Accountants with significant responsibility can also fulfil this desire, showing recognition of their efforts and indicating the value of their contribution. In line with Kilber et al (2014), micro-management should be avoided, allowing employees to take full ownership of their tasks. However, individual limits should be understood to avoid the over provision of responsibility.

Organisations should not consider Generation Y homogeneous. As shown, factors such as culture and religion can shape their values. However, where industry context is thought to shape certain values, Accounting organisations may particularly benefit from adapting to these. For example, due to the challenging nature of the Accounting profession, management should provide training and education, create communities of support, and ensure task variety to encourage skill development.

Generation Y Accountants need to enjoy their work environment and strongly believe there is more to life than work. In order to adapt to this, organisations should meet these social needs by providing opportunities for teamwork and collaboration. Simple adjustments to allow time for social interaction may be beneficial, for example short instant messaging breaks (Ng et al, 2010). Arguably the most important factor to consider is Generation Y's need for a work life balance. While Generation Y is willing to sacrifice a balance in the short term, they must know that such benefits will eventually be realised. In light of this, organisations could introduce flexible working perks for

employees that reach managerial status. Alternatively, knowing that Generation Y are willing to commit more of their time to work, organisations could seek to incorporate leisure into their work environment. As companies such as Google have done (Ng et al, 2010), Accounting firms could provide onsite leisure facilities such as games rooms or gyms in order to combine work and leisure. Lastly, management should consider Generation Y's value of a flat organisational structure. Changes can be made to reduce employee perceptions of a strong hierarchy, such as promoting bottom-up decision making, and de-layering to reduce the felt power distance between employees and management.

6.4 Limitations and Future Research Recommendations

One of the main limitations concerns the method used for data collection. The use of self-report, in the form of interviews, meant participant responses were largely subjective (Spector, 1994). In terms of the current study, this means Generation Y's claims that they would leave an organisation that did not meet their values, may not materialise in reality. The subjective nature of responses may also limit the relevance of negative impacts, such as stress and reduced productivity, which were associated with the absence of work values fit. This could therefore reduce the significance of findings in terms of the consequences organisations face if they do not conform to the values of Generation Y. However, given the purpose of the study was to provide a unique contribution by exploring the values of participants and the underlying reasons and effects of these, this method was justified. Having established

these findings, future research should now seek to complement these, by testing the proposed effects using objective quantitative measurements. For example, actual turnover should be studied rather than perceived intent to leave.

Although not a limitation per se, given that the purpose of qualitative research is to gain a rich and detailed insight rather than achieve generalizability (Flick, 2009), the research findings cannot be generalised to reflect Generation Y in the Accounting industry as a whole. Although the point of data saturation was reached, participants were selected from just four, similarly located organisations and so an extended study may not yield corresponding results. However, the consistency in research findings of this limited sample does identify a clear base for further research to expand on and test the proposed findings at more substantial levels. An expansion on the current study should also overcome existing limitations in terms of the cross-sectional nature of the research (Dencker et al, 2008). A longitudinal study of Generation Y in the Accounting industry may be beneficial in clarifying whether the identified values are core to the cohort or whether they will change over time. Thus providing further indication of whether values form as a result of generational forces, rather than age or career stage. A study of this nature will be particularly important in justifying any changes organisations need to make in order to adapt to Generation Y, as it will provide evidence for the long-term benefit of such adaptations.

7.0 References

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8.0 Appendix

8.1 Participant Information (Appendix 1)

Key of Participants			
Participant	Gender	Age	Position Level
INT 1	Female	21	Graduate
INT 2	Female	21	Graduate
INT 3	Female	25	Senior
INT 4	Male	36	Senior
INT 5	Male	20	Junior
INT 6	Male	21	Junior
INT 7	Male	19	Junior
INT 8	Male	19	Junior
INT 9	Male	25	Senior
INT 10	Female	32	Managing Director
INT 11	Male	36	Partner
INT 12	Female	22	Junior
INT 13	Male	21	Junior
INT 14	Female	30	Manager

8.2 Interview Schedule (Appendix 2)

Name of participant:

Age of participant:

Job title:

1. What do you enjoy most about your work?
 - How does this affect you at work?
 - Why do you enjoy these aspects the most?
 - How would you feel if these aspects were not present in your work?
 - What about X?
2. Which aspects of work did you consider when applying to jobs in the Accounting industry?
3. Do you feel that your work values are met in your current job role?
4. How are these values met? If they are not met, what are the reasons for this?
5. Is it important that these values are met and if so, why?
6. If these values were not met, how would you feel?
7. Would you take any action regarding whether the values are met or not?

8.3. Email to Participants (Appendix 3)

Hi (Name),

Thank you again for agreeing to participate in the study I am conducting for my final year dissertation. Please see below some details regarding your participation.

The interview will be based around the topic of Generation Y in the Accounting industry, specifically Generation Y's work values and the impacts of these. The background of the study surrounds the problem of an ageing workforce and the need to understand the values of Generation Y Accountants in order to attract, motivate and retain them. A more detailed explanation of the content to be explored will be provided at the start of the interview.

The interview will last between 30 minutes and 1 hour, and findings will be kept strictly confidential. The write up of my dissertation will not use either your name or your company's name and only my dissertation tutor and an external examiner will view it. I am also happy to share my overall findings with you or your company if you are interested.

Please contact me if you have any additional questions.

Thank you again and looking forward to meeting you,

8.4 Consent Form (Appendix 4)

Consent Form

This research is subject to ethical guidelines set out by the University of Leeds Research Ethics Committee.

These guidelines include principles such as obtaining your informed consent before research starts, notifying you of your right to withdraw, and protection of your anonymity.

Have you had the opportunity to ask questions and discuss the study to your satisfaction?

YES/NO

Do you understand that you are free to end the interview at any time or to choose not to answer a question without giving a reason why?

YES/NO

Do you agree to take part in this study?

YES/NO

Do you grant permission for extracts from the interview, and any other data produced during this interview to be used in reports of the research on the understanding that your anonymity will be maintained?

YES/NO

SIGNED

NAME
(IN BLOCK LETTERS)

DATE

8.5 Template Analysis (Appendix 5)

Level 1 Themes	Level 2 Themes	Level 3 Themes
Social Values	Working with people	Working with similar people
		Team work
		Interacting with clients
	Relationships with colleagues	Friendships
		Support
		Managerial relationships
	Socialising at work	Fun at work
		Socialising for personal gain
	Networking	
	Altruistic Values	CSR important
Global Suffering		

		Rewarding
	CSR not important	Look after self
Intrinsic Values	Learning and Development	Qualifications
		Personal growth and development
		Provision of training
		Religion
		Changing environment
	Challenging work	Mentally stimulating
		Avoid boredom
		Sense of achievement
	Responsibility	Feeling valued
		Pressure
	Variety of work	More interesting
		Increased skill development
	Enjoyment of work	Job content
		Happiness

Extrinsic Values	Salary important	Reward for hard work
		Support family/dependants
		Feel valued
		Work to live
	Salary not important	Religion
		Enjoyment prioritised
		Short-term sacrifices
	Career progression	Salary increase
		More responsibility
		Power
	Work to live	Quality of life
		Materialistic needs
	Additional benefits	Paid holiday
Expenses		
Work life balance	Work life balance important	Family time
		Prevent burnout

		Watched parents with poor WLB
		Prevent stress
		More to life than work
	Short term sacrifices	Future benefits
		Progression
		Pressure on graduates
	Flexible working	Home working
		Flexible hours
	Organisational Hierarchy	Flat structure
Increased decision making		
External factors	Upbringing/Childhood	Education
		Family
		Participation in sports
	World events	Terrorism
		Brexit

Value Congruence	Congruence important	Happiness
		Motivation
		Organisational commitment
		Feel valued
	Negative impacts	Boredom
		Lack of development
		Stress
		De-motivated
		Less valued
		Less productive
		Depressed
	Action taken	Company turnover
		Industry turnover

8.6 Supporting Quotes (Appendix 6)

Theme	Research Finding	Participant	Additional Supporting Quotes
Extrinsic Values	Importance of salary	INT 1	"I also enjoy the salary because it means you can live off it well. Salary would be 8.5/10 in terms of importance for me"
		INT 3	"I would say the financial benefits, getting a salary, a regular monthly income... it's something I really value, it's a big part, obviously I want to get financially rewarded for the job I do"
		INT 5	"Salary is the reason I go to work, obviously I want to go to work to progress my career and have a better future, but at the moment I go to work to earn money"
		INT 8	"Salary would be the most important, it motivates me"
		INT 11	"I think salary is important, there's no point in coming into work if you're not going to make any money. I'm quite motivated to earn as much as I can"
		INT 12	"The salary is important to me, I

			don't value it more than my enjoyment at work, but I think it is an important factor"
		INT 13	"I think salary makes you feel valued, everything revolves around money doesn't it, the more money you have the more powerful you are, the more things you can do"
		INT 13	"The need to buy a house, also materialistic things like buying a new car, nice watches, funding my social life, so all these make me want to work more so I can afford them, which is the main reason I go to work, a work to live sort of thing"
	Career Progression	INT 2	"Oh I 100% value career progression, career progression is really important, especially in the Accounting industry"
		INT 3	"I think it's important to know where you're heading I guess and if there's a clear career progression outlined, especially working in a bigger firm, you know each year that you're going to progress"
	Progression for increased financial	INT 5	"I definitely value career progression

	returns		For a better quality of life for myself and my family in the future, in this profession you can earn a lot of money”
		INT 9	“Yes, I think that’s very important, I think that links well into the salary, because in most cases now progression goes alongside a higher salary”
		INT 10	“So I’m always looking to look ahead, grow and go the next step in terms of progression. Obviously there’s a financial reward with progression”
Intrinsic Values	Enjoyment of work	INT 7	“I think it’s very important to enjoy what you do, some people just work for money but you need to enjoy your work to be able to enjoy life, it’s about my long term happiness”
		INT 10	“I actually took a pay cut to set up my own business...I wasn’t getting that regular financial reward, which was an important value for me, but I enjoy my job so much... I think for me, and this comes through the very top of my priority, it’s being happy”

	Learning and development	INT 1	"I like how there's a lot of opportunity to grow and to learn, you always feel like you're developing and learning something"
		INT 3	"I think it's important to be trained up as an individual and see the firm investing time and resources into you"
		INT 4	"I'm always looking to develop myself and learn new things"
		INT 7	"If I wasn't learning I'd be bored, I'd feel like I didn't have purpose"
		INT 9	"You need it these days, I suppose in terms of development nobody comes in and thinks they know it all, so you've kind of got to develop and hone your skills"
		INT 10	"I will never stop learning and I'll never stop developing myself, I'll always continue"
		INT 11	"I wouldn't like the

			thought of leaving university and that's your job, you need to learn new things and progress and learn as much as you can"
		INT 12	"I enjoy learning new things and it makes my job easier knowing how to get things done"
		INT 13	"It's important to me yes, just because I wouldn't want to stay at the same role and knowledge base forever as it would get repetitive, but I always like pushing myself and developing"
	Variety of work	INT 5	"The variety has definitely made me a lot more happy. I was also more driven to explore different areas of accounting and this drove me to work harder"
		INT 4	"I think partly the variety, so I work across finance and payroll so I get to work internally across both areas, so there's a lot of variety"
		INT 8	"I like the variety at work and that the work is interesting, otherwise I wouldn't be motivated"

	Responsibility	INT 1	"I've worked in banks before and the responsibility I have with this job compared to others is a lot more and I think that's really important"
		INT 3	"I personally enjoy having that responsibility, I guess it makes you feel like you're working towards helping to build other people up as well, I think that's an important aspect"
		INT 5	"I'm happy that the company has given me this responsibility, it's something I didn't get at the last place I worked, which drove me to leave in part"
		INT 12	"I like getting on with things and having my own responsibility"
Leisure Values	Importance of work life balance	INT 1	"I really value work-life balance and I think especially after you've come out of university and education, work life balance is really important"
		INT 2	"Work life balance is very important to me because you need to

			be able to switch off from work”
		INT 5	“A work life balance is definitely important, I don’t want to be going home at night and thinking about work”
		INT 8	“I’d say work life balance is important, so I’m not just constantly working, I need to have a social life and not think about work all the time”
		INT 9	“Yes 100% it’s important, I think if you decide to immerse yourself in work for 12 hours a day, then it will just become boring”
		INT 10	“You start to re-evaluate the importance of life, and it’s not just about money and success, it’s about how your job impacts your life”
		INT 14	“Oh yes that’s very important, when I finish work at 5 I completely switch off from work at that point”
	Work life balance –	INT 4	“Whilst you do work

	burnout		to earn money to live, it's also important to have some balance because without that you'd end up burning yourself out"
	Work life balance – stress	INT 8	"If I didn't have a balance I'd be bored, I wouldn't know what to do with myself. I'd be stressed at work"
	Work life balance – initial sacrifice	INT 1	"I would take a lower cut now so that in the future I have these benefits"
		INT 4	"Even now quite often I'm working late at home, just to make sure I keep up with the work but I'm happy to do that in order to do well in my job"
		INT 5	"I definitely sacrificed a work life balance early on ... but I knew that I had to sacrifice that to get to my end goal"
		INT 11	"Throughout my mid to late 20s is when I could really move up the ladder in terms of progression so I put that first instead of having a social life, but I did that knowing that once you get to partner level you can ease off and have that balance"

Social Values	Socialising and relationships with colleagues	INT 1	“Social interaction is important to me. I think it’s really important to have friends at work”
		INT 5	“The social side of work is important, it’s important to have a personal relationship with all your colleagues, it makes your day easier”
		INT 7	“I enjoy working with people, for me if I came to work where the people weren’t friendly and the environment wasn’t sociable then I wouldn’t want to be here”
		INT 7	“I think building relationships is important, it’s the same with clients, you need to have a bond, it makes me enjoy my work more”
		INT 12	“I enjoy social aspects of work, I think it makes work enjoyable having friends in the office and having events like office socials”
		INT 11	“I enjoy being in the office, seeing

			everybody, we also go out for social lunches, meet other professionals, so it's nice in terms of social events"
		INT 13	"I think work needs some sort of social interaction, like I said I couldn't just sit in an office and not speak to anyone all day, I'd be bored really"
	Working with people/Teamwork	INT 4	"I generally like working with people. Being able to speak to people and deal with different people constantly"
		INT 2	"I really value being able to work in a team, building relationships with team members"
		INT 10	"I definitely value teamwork because I think we're all one big team"
	Teamwork – support	INT 1	"When we come together as a team it's really enjoyable, there's always someone there to help when I'm stuck on my own work"
		INT 6	"I like having a team and to help my team mates as well as

			receive help from them. Having someone help and support me is so important”
		INT 3	“It’s good to have the input of others, to be able to bounce ideas off each other and have that input”
		INT 10	“Unless you’ve got ideas off other people, people think differently, people behave differently, you can learn the negatives and the positives from team work”
		INT 6	“I like working in a team because I want to be part of something, to feel like I’m contributing”
	Socialising for personal gain	INT 10	“I’d say the social aspect is tactical networking really”
Altruistic Values	Value altruism	INT 5	“Personally, giving back to the community is important to me... From a business point of view, I started up a scheme where we would have charity events in the office”
		INT 9	“Yes, I think it’s something I’d look for in a job, and that’s something that links to how I like going out to clients

			and helping them”
		INT 10	“I think it’s more my desire to help, I think giving something back if you can, I’ve always wanted to... so to have that incorporated in work life would be great”
		INT 11	“We do support charities, it’s just a nice thing to do isn’t it, giving to people that need it, I like giving to local charities where you can see the benefits”
		INT 14	“I definitely value that. I think giving back to the community is important”
	Don’t value altruism	INT 1	“I think it’s a good cause and a great thing to offer but it’s not something that I have got involved in, I don’t see this as a huge value compared to others”
		INT 2	“We have the option to volunteer but it is not important to me, it’s not something that I’d want to do”
Organisational Hierarchy	Flat structure valued	INT 2	“I get to work with second years, third years, more experienced employees and my manager, it’s a really level playing field

			which I admire”
		INT 7	“If I worked for a big firm like Deloitte, I probably would not see my director, my boss, I’d just see my team, whereas in this office you get to work with everyone on all levels daily, and that’s what I enjoy”
		INT 12	“I like that I’m able to work with employees in all levels of the firm, like I have regular contact with the partners, and that makes me feel valued within the company because I can go straight to my manager”
Work values fit	Congruence important	INT 2	“I would say it’s very important. Essentially it affects my ultimate happiness at work, and I think that you have to be happy at work in what you do, otherwise I won’t put the hours in”
		INT 3	“If I had a good opportunity come up elsewhere in a different firm and it didn’t meet those factors, even if the job itself seemed appealing I don’t think I’d want to move, just because all the other things matter a lot more”

		INT 14	“Yes it is (important), it makes me a happier person, I do enjoy work a lot more when all those things are met”
Negative impacts	Stress	INT 1	“I would feel very stressed and unaware of what is happening in terms of my friendships and social life”
		INT 5	“I’d feel uncomfortable and anxious. I’d feel stressed”
		INT 11	“If you don’t feel like you’ve made a difference then you wouldn’t feel as fulfilled, you’d feel stressed out about it”
		INT 12	“I’d definitely feel stressed, bored at work”
	Demotivation	INT 9	“I’d be demotivated...if the best opportunities aren’t available for you to utilise then you’re not going to be that motivated and interested in what you’re doing”
		INT 12	“I’d be demotivated, it would affect my mood, if I enjoy work I’m generally happier as a person”

	Lower Productivity	INT 3	"If you're happy in your job your more efficient and productivity goes up, whereas if you're going to work everyday and not enjoying the benefits you get then it would dishearten me"
	Less valued	INT 12	"If I wasn't progressing I wouldn't feel valued because no ones investing in my career and giving me those opportunities"
Action taken	Leave the company	INT 1	"I think I'd want to move and work somewhere else"
		INT 2	"I would consider leaving and moving to a company that provides the aspects of work that I value, I would 100% do this"
		INT 3	"I'd definitely start to question whether I want to stay where I am in the firm"
		INT 4	"I would certainly find myself looking to do something else. I wouldn't want to be going to bed every night thinking oh no I've got to go to work tomorrow"
		INT 5	"I would definitely do something about it as I wouldn't want to be in that position, I'd have to consider a new job or even a

			new career”
		INT 6	“I wouldn’t work for the company, especially if I couldn’t progress. If my values weren’t met I would leave the company”
		INT 8	“If nothing changed I’d consider leaving the company”
		INT 12	“I suppose I’d look for another job where they weren’t met”
		INT 14	“If all those things weren’t met and they’re all important to me, I just wouldn’t be happy, I know I wouldn’t, and I’d have to find either another job in accounts or if it was that they weren’t going to be met in accounts then perhaps accounting wouldn’t be for me”

8.7 Field Work Assessment Form (Appendix 7)



HAZARD IDENTIFICATION	
<i>Identify all hazards specific to fieldwork trip and activities, describe existing control measures and identify any further measures required.</i>	
HAZARD(S) IDENTIFIED	CONTROL MEASURES <i>(e.g. alternative work methods, training, supervision, protective equipment)</i>
Nature of the site <i>School, college, university, remote area, laboratory, office, workshop, construction site, farm, etc.</i> Office	No major hazards - interviews will take place in public places and extra care will be taken to ensure the safety of both the researcher and participants.
Transport <i>Mode of transport while on site, to and from site, carriage of dangerous goods etc.</i> Car	No major hazards - a personal car will be used to travel to the site and short distances will be travelled. The researcher will ensure her safety.
Violence <i>potential for violence in location, political and social unrest; against participants (previous incidents etc.).</i> None anticipated	No hazards anticipated
Cultural Considerations <i>Specific to the activity or participants.</i> None anticipated	N/A
Individual(s) <i>medical condition(s), young, inexperienced, disabilities etc.</i> None anticipated	N/A
Work Pattern <i>time and location e.g. shift work, work at night.</i> Working 9-5 pm	The researcher will work between 9 and 5 so potential risks of working too late will be eliminated.
Other <i>e.g. temperature, humidity, confined spaces.</i> None anticipated	N/A



Additional Control Measures		
Pre-departure Briefing <i>Carried out and attended.</i>	No pre-departure briefing required.	
Training <i>Identify level and extent of information; instruction and training required consider experience of workers.</i>	No training required.	
None		
Supervision <i>Identify level of supervision required e.g. full time, Periodic telephone/radio contact.</i>	No supervision required at time of data collection.	
None		
FCO advice <i>Include current FCO advice for travel to the area where applicable.</i>	N/A	
Other Controls <i>e.g. background checks for site visits.</i>	The research will take place in public places, no background checks are necessary as the location is perceived to be safe.	
N/A		
Identify Persons at Risk <i>This may include more individuals than the fieldwork participants e.g. other employees of partner organisations.</i> <i>Copy of other Organisation's risk assessment attached?</i>	No persons at risk.	
N/A		
Additional Information <i>relevant to the one working activity including existing control measures; information instruction and training received, supervision, security, increased lighting, emergency procedures, first aid provision etc.</i>	N/A	
N/A		
Residual Risk <i>Is the residual risk acceptable with the identified controls?</i>	Yes	<input checked="" type="checkbox"/>
	No	<input type="checkbox"/>