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Abstract

We mobilize arguments from Social Exchange Theory to develop a framework explicating the relationship between flexi-time and employee absenteeism, employee turnover, and organizational profitability. Then, employing data from 1,064 private sector organizations, we test our hypothesized model via path analysis. We found flexi-time to have a significant negative relationship with employee turnover and a significant positive relationship with organizational profitability, controlling for organizational, industry and country factors, as well as other flexible work arrangements. The relationship between flexi-time and absenteeism did not reach significance in our estimations. We highlight the implications of our work and outline directions for future research.

Keywords

Flexi-time, absenteeism, employee turnover, profitability, CRANET, Social Exchange Theory

1. Introduction

In this study we seek to contribute to the on-going debate on the organizational benefits linked to the use of flexi-time. Over 40 years ago Schein, Maurer, and Novak (1977, p. 465) in their effort at unearthing the impact of flexible working hours on productivity concluded that “flexible working hours appear to have no adverse impact on productivity and may be an employee benefit that can be introduced at little cost to the organization”. Since then studies have investigated flexi-time from numerous perspectives, using different bodies of literature and different units of analysis. Most notably in this regard are contributions from psychology (Allen, Johnson, Kiburz, & Shockley, 2013; Frone, Russell, & Cooper, 1992), organizational behavior (Golembiewski, Yeager, & Hilles, 1975; Haar, 2007) HRM (Brewster, Mayrhofer, & Morley, 2004; Delaney & Huselid, 1996; Lo, 2003), work-family (Aycan & Eskin, 2005; Brough & Kelling, 2002; Drago & Golden, 2006; Heraty, Morley, & Cleveland, 2008; Michel et al., 2011), and employee relations/labor market literature (Atkinson, 1985, 1987; Dietz, Hoogendoorn, Kabst, & Schmelter, 2004; Gunnigle, Turner, & Morley, 1998; Valverde, Tregaskis, & Brewster 2000). A common thread in these multiple literatures is that the narrative surrounding the debate on flexi-time has shifted from an early discourse on the putative cost and burden associated with introducing flexi-time to the benefits and value of making such arrangements available to employees. While the employee benefits generated from flexi-time are well documented (Baltes et al., 1999; Haar, 2007; Hicks, 1981; McNall, Masuda, & Nicklin, 2009), fewer studies have provided evidence of the overall effectiveness of flexi-time from an organizational perspective, with the result that there are a number of conceptual and methodological gaps in the existing literature. Taken as a whole, the empirical evidence thus far tends to be based on single-level studies across multiple industries, and has tended to employ various definitions of flexi-time. This poses challenges in building cumulative knowledge, in generalizing findings to the wider population of organizations, and in fully evaluating the effects of flexi-time on organizations more broadly (Lee & DeVoe, 2012). In light of this, we seek to answer the following research question: “*Is there a relationship between flexi-time and organizational outcomes?”*. In order to empirically address this question we used a comparative dataset which allowed us to employ a single definition of flexi-time across 1,064 private sector organizations to examine the relationship between flexi-time and organizational outcomes (employee absenteeism, employee turnover and organizational profitability). For the purpose of our study we define flexi-time as "*a work schedule in which some working hours may be determined by employees around a fixed core time when all employees are required to be present*".

2. Literature and Hypotheses Development

2.1 An Overview of Flexi-time

Flexi-time refers to a policy in which the traditional fixed times that employees start and finish their workday are replaced by a framework within which employees are allowed some freedom to choose their starting and finishing times (Barney & Elias, 2010; Hicks, 1981; Olorunsola & Ibegbulam, 2003). Although the specifics of flexi-time policies may vary from one organization to another, the basic model typically comprises five interrelated components, namely: (1) a band within which all hours must be worked (e.g. 7am - 6pm); (2) a core time during which all employees are required to be at work (e.g. 10am – 3pm); (3) a flexible band of hours before, after, or in between core times that allows employees to exercise designated options regarding their presence in, or absence from, the workplace; (4) banking, which allows a carryover of surplus or deficit hours worked; and (5) variability of scheduling, i.e. the freedom of employees to vary working hours from one period to another without prior approval from their supervisors. Flexi-time was first introduced in Germany in 1967 and was initially seen as a means of relieving transit and commute time problems (Pierce & Newstrom, 1980). Shortly after, it began to gain traction as a way to attract women with family responsibilities into the workforce, allowing them to balance their work and personal lives. Thus, while flexi-time is a useful tool to attract workers such as those with caring responsibilities and those wishing to work outside the confines of the traditional working day, employers are however most likely to implement flexi-time when the perceived benefits outweigh the costs of introducing such practices (Plantenga & Remery, 2005). It is therefore important to build an evidence-based case for the implementation of flexi-time. To date a number of international, comparative and cross cultural studies examining flexi-time from an employer perspective have been conducted (Dalton & Mesch, 1990; Haar, 2007; McGuire & Liro, 1987) but conceptual and methodological gaps remain in the literature.

Firstly, from a conceptual viewpoint, a reoccurring issue throughout the literature on flexi-time is the lack of a clear and concise definition (Allen et al., 2013; Sharpe, Hermsen, & Billings, 2002). Variously referred to as flextime, flex time, flexible working hours, flexible hours (hereafter flexi-time), it has been used in studies pertaining to flexible work patterns (Dietz et al., 2004), flexible working arrangements (Peretz, Fried, & Levi, 2018; Stavrou, 2005), work-life balance (Wheatley, 2012) and work-family initiatives (Arthur, 2004). In addition, flexi-time has been used in studies examining flexibility in the scheduling of work hours, the amount of hours worked (part time or job sharing), and the location of work (tele-commuting) (Galinsky, Bond, & Hill, 2004; Mesmer-Magnus, 2006; Michel et al., 2011), with the result that studies employing proximal nomenclature are not necessarily always examining and explicating the same core phenomenon.

From a methodological perspective, concerns have been raised with respect to the paucity of research exploring the relationship between flexi-time and organizational outcomes across countries with idiosyncratic institutional arrangements (Baltes et al., 1999; Brewster et al., 2004; Kelly et al., 2008; Lee & DeVoe, 2012; Stavrou & Kilaniotis, 2010; Stavrou, 2005; Wood, 1999; Youndt, Snell, Dean, & Lepak, 1996). Russell, O' Connell and McGinnity (2009) note that international evidence on the incidence of flexible work arrangements is limited and tends to come from national surveys, which due to a lack of standardization, may not always be fully comparable. In many cases, these studies tend to focus on a single industry with low response rates, limiting the international evidence to date to small homogeneous groups (Russell et al., 2009; Sharpe et al., 2002). Furthermore, Kelly et al. (2008) highlight how previous studies have failed to assess the independent impact of flexi-time on organizational outcomes as these studies either look at bundles of flexible work practices or fail to control for the impact of other related arrangements. To address these gaps in the literature we employ a single definition of flexi-time and examine the relationship between flexi-time and organizational outcomes across 1,064 organizations, controlling for the use of a suite of other flexible work arrangements.

2.2 Hypotheses Development

Huselid's (1995) seminal paper exploring the impact of HRM practices on turnover, productivity and financial performance has led to the development of a significant line of enquiry investigating the relationship between HRM and performance. This has resulted in the emergence of the high performance HR (HPHR), high performance work systems (HPWS), and high commitment HR (HCHR) literature (Latorre, Guest, Ramos, & Gracia, 2016), investigating HR practices most likely to yield high performance. The HCHR approach, which informs aspects of our work here, includes various recruitment and selection practices, job design, and incentive practices that focus on developing long term investments in the organization (Collins & Smith, 2006). The evidence thus far implies that HCHR practices foster a high quality relationship with employees based on reciprocity and independence (McClean & Collins, 2011). We draw upon social exchange theory in this study to argue that flexi-time as a HCHR practice creates a mutually beneficial environment whereby when organizations invest in their employees they reciprocate by exerting higher levels of discretionary behavior, thus allowing us to explain the proposed positive employment relationship that exist between flexi-time and organizational outcomes. From a social exchange perspective, the employment relationship can be characterized as an exchange one, comprising both social and/or economic exchanges (Aryee, Srinivas, & Tan, 2005). Such exchanges have the potential to generate high-quality relationships because of the bidirectional nature of workplace transactions. Social exchange theory has been used as an explanatory framework to explicate the mutual gains experienced by the parties to the employment relationship. The central premise of social exchange is that if an organization provides, or at least offers, something that employees value, the employee will reciprocate by offering in return something that the organization values (Latorre et al., 2016). At the heart of social exchange lies the norm of reciprocity which can be summarized as involving the returning of benefits to those providing the benefits (Blau, 1964; Cropanzano, Anthony, Daniels, & Hall, 2017; Gouldner, 1960). Of central importance here is the reciprocal relationship that develops between both parties whereby in return for "extra" benefits from the organization (i.e. the autonomy afforded by flexi-time) employees may feel obliged to perform "extra" behaviors for the organization (such as avoiding absenteeism or the intention to quit) (Lambert, 2000). The norm of reciprocity has been successfully applied to employee-employer relationships over the last five decades in what has been viewed as a transformation of an economic exchange relationship into a high-quality social exchange relationship by the means of reciprocating responses (Cropanzano et al., 2017). In other words, if an employee perceives that the organization is committed to their well-being, they (a) develop universalistic beliefs concerning the extent to which organizations care about them and (b) become committed to the organization (Eisenberger, Huntington, Hutchison, & Sowa, 1986). Since the extra benefits being offered are by the organization as an entity (rather than by a specific supervisor, co-worker, or department), Lambert (2000) highlights that the 'payback' efforts will likely benefit the organization as a whole.

Unlike economic exchange, which in the employment relationship would simply be payment for work, social exchange theory is built on the premise of mutual exchanges (Eisenberger et al., 1986). Therefore, the exact nature and extent of the return is dependent on the discretion of the employee providing it. In this way it is thought to be a function of personal obligation, gratitude and trust in the organization (Haas & Deseran, 1981), with reciprocating behaviors going beyond mere contractual agreements (Organ & Ryan, 1995). As a result the specific returned benefit is not known or agreed in advance (Blau, 1964). The availability of flexi-time can be regarded as an extra benefit or incentive offered by an organization. Flexi-time affords employees a degree of freedom and autonomy over their working day, helping employees to balance work/non-work commitments, allowing commuters to avoid time-consuming and stressful rush hour traffic, and creating larger blocks of "leisure time" for employees (Akyeampong, 1993; Rocereto, Gupta, & Mosca, 2011). Organizations may choose to offer flexi-time as an employee's inability to deal with the demands of work and home may manifest itself in the form of increased absenteeism, turnover and talent loss (Fernandez, 1986; Schultz & Henderson, 1985). Drawing on the principle of social exchange theory we expect that flexi-time will have a positive impact on attrition rates and attendance at work based on the premise that flexi-time facilitates employees in more effectively balancing conflicting demands that may arise between work/non-work responsibilities.

Employee absences are both costly and disruptive for business. The economic costs associated with employee absenteeism are staggering, with estimates in the United States of up to $40 billion a year (Barmby, Ercolani, & Treble, 2002; Nguyen, Groth, & Johnson, 2016). Personal illness and family issues are cited as significant factors in explaining unplanned absences (Kocakulah, Kelley, Mitchell, & Ruggieri, 2016). Allowing employees to alter the starting and finishing times of the workday, and the potential to carryover surplus or deficit hours worked have the potential to act as an incentive to reduce absenteeism (Golden, 2012; Munsch, Ridgeway, & Williams, 2014). As such, Pierce, Newstrom, Dunham, and Barber (1989) propose that organizational attendance (i.e. reduced absenteeism) should increase as the amount of discretionary time increases. From an employee viewpoint, flexi-time generates value and benefits by allowing employees flexibility around when work is completed, making it easier to coordinate their work/non-work commitments (Nord, Fox, Phoenix, & Viano, 2002; Russell & Bowman, 2000). The desire to return this benefit (in this instance perceived levels of autonomy) should lead to a decrease in absenteeism as employees would be incentivized to attend work if at all possible (Latorre et al., 2016). Overall therefore, arising from arguments in social exchange theory and the norm of reciprocity, we posit that flexi-time will reduce employee absenteeism. This occurs because the benefits generated by flexi-time for employees will create a feeling of obligation towards the organization and as a result employees will be less likely to misuse sick days to deal with non-work commitments, and because those feeling obliged to reciprocate what is being offered by the organization will be incentivized to attend work if at all possible. Arising from these arguments we hypothesize that:

H1. *Flexi-time will have a negative relationship with employee absenteeism.*

Excessive levels of employee turnover can create serious problems for an organization and the question of how to retain highly talented and valued employees is critical in every organization (Lee, Hsu, & Lien, 2006). Van der Aa, Bloemer, and Henseler (2012) indicate that an employee turnover rate of 20–40% implies that the entire staff changes every 3–5 years, something which leads to a huge financial burden on an organization in terms of the recruitment and training of new employees. Budhwar, Varma, Malhotra, and Mukherjee (2009) estimate such costs could be in the region of $10,000 per employee. Moreover, employee turnover can create a negative employment relationship which in turn affects productivity, organizational knowledge, service quality, administrative workloads, as well as engendering negative morale among the remaining employees (Benson, Finegold, & Mohrman, 2004; Darr, Argote, & Epple, 1995; Glebbeek & Bax, 2004; Gomez-Mejia, Nunez-Nickel, & Gutierrez, 2001; Griffeth, Hom, & Gaertner, 2000; Koster, De Grip, & Fouarge, 2011). In an attempt to attract and retain talented employees, and to create a positive employment relationship, employers worldwide have increasingly adopted HCHR practices including the adoption of flexi-time (Den Dulk, Groeneveld, Ollier-Malaterre, & Valcour, 2013; Stavrou, 2005; Stavrou, Parry, & Anderson, 2015), which have the potential to generate benefits for both the employer and employee. Previous studies have suggested that companies using flexi-time benefit from substantial reductions in turnover (Baltes et al., 1999; Narayanan & Nath, 1982; Pierce & Newstrom, 1983). In more recent studies Batt and Valcour (2003) and McNall et al. (2010) highlight a negative correlation between the availability of flexi-time and turnover intentions. Furthermore, Grover and Crooker (2005) found that individuals with access to family-responsive policies, such as flexi-time, reported significantly lower turnover intentions than employees without access to these policies, indicating that organizations offering family-friendly policies were successful at retaining employees.

From a social exchange perspective, we argue that organizations offering flexi-time create a positive employment relationship as flexi-time can be seen as a HCHR practice implemented to address work/non-work conflict by reducing the interference of non-work responsibilities on work commitments, thus creating a benefit and incentive for employees to remain with the organization. Such benefits have the potential to create a positive employment relationship that is likely to result in lower levels of employee turnover. Thus, we propose the following hypothesis:

H2. *Flexi-time will have a negative relationship with employee turnover.*

On the whole there is a dearth of evidence on the relationship between flexi-time and organizational profitability (Lee & DeVoe, 2012) but where it does exist the empirical evidence suggests that flexible work arrangements such as flexi-time, can have a positive impact on overall profitability. Using longitudinal data Lee and DeVoe (2012) found that the implementation of flexi-time did appear to have positive effects on the bottom line for organizations. Within the wider extant literature on flexible working, positive relationships have been established between workplace flexibility and organizational profitability. For example, Baltes et al. (1999), Meyer, Mukerjee, and Sestero (2001), and Valverde et al. (2000) have reported that labour flexibility produces positive results for organizational profitability. Similarly, drawing on findings from the 5th annual UK survey of Long-Term Employment Strategies, Stavrou (2005) highlights that the restructuring of organizations to use flexible work arrangements resulted in increased profitability. From a wider HRM perspective, links have been established between HCHR practices and organizational profits (Bou & Beltrán, 2005). HCHR practices, such as flexi-time, focus on developing employees long-term investment in the organization (Chen et al., 2017). Furthermore, it has been argued that companies invest in their employees and induce them to react in positively beneficial ways (Chen et al., 2017; McClean & Collins, 2011), a premise once again aligned with the norm of reciprocity.

More recently, Berkery et al. (2017) propose that HRM practices that increase workforce flexibility may boost productivity and innovation, culminating in an overall financial performance benefit. Elements of these relationships have been expounded in arguments advanced by Becker, Huselid, Pickus, and Spratt (1997); Guest (1997); Paauwe and Boselie (2005). For example, Guest's (1997) model proposes that HRM practices (e.g. HCHR practices such as flexi-time) ensue from HRM strategies (e.g. differentiation, cost-reduction). HRM practices are assumed to result in particular HRM outcomes (e.g. employee commitment, workforce flexibility). Such HRM outcomes then result in specific employee behaviors (e.g. developing employee's long-term investment in the organization and enhanced organizational commitment). These behavioral outcomes in turn influence performance outcomes (e.g. productivity, innovation, reduced absenteeism). The last step in the causal chain is formed by financial outcomes (e.g. profits). The social exchange model proposes that if an organization offers something that is perceived as positive, it will in turn receive a positive affective reaction (Latorre et al., 2016). In this case, the organization offers flexi-time which is perceived as a positive incentive by its employees as it generates a degree of autonomy over the working day. This in turn results in employees displaying positive behaviors, such as greater levels of productivity and reduced absenteeism, which ultimately influences performance and leads to financial outcomes such as increased profits. Therefore, as our final hypothesis we propose that:

H3. *Flexi-time will have a positive relationship with organizational profitability.*

3. Methods

3.1. Participants and Procedure

In order to test our hypotheses, we draw upon comparative data provided by the CRANET survey. CRANET is an international research network that regularly conducts a survey on HRM at the *organizational level* across many countries and provides rich data on the contours of HRM in a variety of settings. Since its inception in 1989, over 40 universities and business schools have joined the network. The CRANET survey is the largest and most representative independent survey of HRM policies and practices in the world (Brewster et al., 2004; Lazarova, Morley, & Tyson, 2008; Morley & Heraty, 2019; Parry, Stavrou-Costea, & Morley, 2011), and focuses on factual questions about HR practices in the organizations. The survey covers major areas of HRM policies and practices including recruitment and staffing, training and development, compensation and benefits, and employee relations and communication. To ensure comparability and equivalence, standardised surveys are translated from and, as a check, translated back into English. Translations to the local language are done by native academics and checked for clarity by native HRM practitioners (CRANET, 2019). Data are collected by a single academic institution representing each country included in the research network. The samples in each country are selected from lists provided by the national federations such as chambers of commerce or national statistical services, with the sampling frames used in each country designed to produce stratified representative samples (by sector and size) (CRANET, 2019). In most cases the survey is conducted using a postal questionnaire which is sent to a representative national sample of organizations with over one hundred employees. Data is collected at the organizational level only and all data is provided by one single informant in each organization, namely the highest-ranking manager with responsibility for HRM. This strategy is in line with Kumar, Stern and Anderson (1993) and Arthur and Boyles (2007) who have endorsed the use of key informants in survey research at the organizational level. Full details of the survey are provided in Brewster et al. (2004) and Steinmetz et al. (2011).

For the analysis that we present here, 1,064 private sector organizations were included to examine the relationship between flexi-time and absenteeism, employee turnover, and profitability. The countries used in our analysis were chosen using Hall and Soskice's (2001) liberal market economies (LME) and coordinated market economies (CME) classifications in order to ensure variance across samples so that our analysis could yield more generalized findings. Flexi-time may be more beneficial in some countries than others as the institutional context may predetermine, facilitate or obstruct their use (Hall & Soskice, 2001). Organizations operating in more lightly regulated contexts, for example Hungary and the United Kingdom have greater latitude in the regulation of aspects of the employment relationship. Such economies are characterized by lower levels of regulations, lower trade union involvement, greater levels of decentralized wage bargaining and modest unemployment benefits (Hall & Soskice, 2001). Conversely, the use of flexi-time may be more attractive in more regulated CME contexts as in the case of Germany and Sweden where flexible hours may give organizations more scope to adjust the relative workforce size without having to make premature hiring or redundancy decisions (Hall & Soskice, 2001). In general, organizations operating in CMEs are regarded as significantly more institutionally constrained than those in LMEs in so far as they operate within contexts whose legal frameworks and systems of industrial relations constrain managers' autonomy in applying market driven or technologically contingent management practices (Fenton-O'Creevy, Gooderham, & Nordhaug, 2008). Finally, France and Italy are interesting because there has been some debate about whether these nations are CMEs or examples of other distinctive types of capitalism (Fenton-O'Creevy et al., 2008; Schneider & Paunescu, 2012; Van Veen & Marsman, 2008).

Before analyzing the data we took a number of steps to minimize the effects of common method bias.

3.2. Self-report Data and Eliminating Common Method Bias

The questions asked in the CRANET survey were designed to rely on factual self-report information relating to HRM policies and practices within the organization and subjective measures of organizational profitability. Subjective measures have become a popular method of assessing organizational data, particularly in the management field (Camps & Luna Arocas, 2012; Ndofor & Priem, 2011). This is mainly due to the difficulties arising when gathering data across countries, for example data completeness, quality of the data, availability of data and the lack of directly comparable objective measures (Hult et al., 2008; Richard, Devinney, Yip, & Johnson, 2009). As a result, in many inter-and intra-industry and country studies, subjective measures may be the only feasible means of gathering the necessary data (Singh, Darwish, & Potočnik, 2016). Concerns about common method bias continue to resurface among scholars who use and evaluate single-source, self-report, cross-sectional research designs (i.e., surveys completed by a single respondent at a single point in time, for example, Podsakoff, MacKenzie, Lee, and Podsakoff (2003); Schaller, Patil, and Malhotra (2015); Spector (2006). Specifically, the concern is that when the same method is used to measure multiple constructs, this may result in spurious method-specific variance that can bias observed relationships between the measured constructs (Schaller et al., 2015). While a number of studies conclude that self-report data and subjective measures can lead to common method bias inflating the relationships between variables (see for example Organ & Ryan, 1995), Singh et al. (2016), following a comprehensive review of the key literature on the use of objective and subjective measures, concluded that carefully collected subjective data could be equally valid. This corroborates the findings of previous studies including, for example, Conway and Lance (2010), Delaney and Huselid (1996), Goffin and Gellatly (2001), Perry-Smith and Blum (2000), and Spector (2006). Furthermore, an extensive review by Wall et al. (2004), comparing the validity between objective and self-report measures of company performance also reported a high degree of equivalence between the two measures. Subsequently, Conway and Lance (2010) reported that relationships between self-reported variables are not necessarily and routinely upwardly biased. Finally, Crampton and Wagner (2009) did not find an issue with inflated results from common method variance in organizational research; their empirical evidence revealed that self-report data were not significantly different to the means of data originating from multiple sources. Be that as it may, we used established measures where possible to minimize any such issues. As per Podsakoff et al. (2003), in order to avoid common method variance, respondents were guaranteed anonymity. Furthermore, demographic, potential independent variables and outcome variables were drawn from different sections of the survey thus decreasing the likelihood that respondents would artificially answer each question in the same way. Furthermore, Huselid and Becker (2000) argue that the validity of single-source measures depends on the size of organizations in the sample, the expertise of the source responding to the questions and the clarity of items comprising the survey. In the CRANET survey the mean number of employees in the organizations included in this study is 422 (min=200, max=1100); the respondents are members of the corporate HR team; and the International CRANET survey design team take great care in the methods and procedures used to make the survey specific and clear, leaving little room for ambiguity. Additionally, we examined the effect of common method using the Harman one-factor analysis (Chang, Van Witteloostuijn, & Eden, 2010). The rule of thumb for this test is that if the first unrotated factor of all measurement items explains less than 50% of the variance, then there is no common method bias. In this study, the first factor explained 26.45% of the variance, suggesting that common method bias is not of concern and is unlikely to confound the interpretations of results.

3.3. Measures

The independent, dependent and control variables in this study are outlined in this section.

3.3.1. Independent Variable

Flexi-time: Respondents were asked to indicate the proportion of those employed who were currently using flexi-time. Flexi-time was defined as a work schedule around which "*some working hours may be determined by employees around a fixed 'core' time".* The categorical response options were: 0 = not used, 1= 5% or less, 2 = 6-10%, 3 = 11-20%, 4 = 21-50%, and 5 > 50%. As it was not of interest to distinguish between categories 1 = 5% and 2 = 6-10%, and so on, and for the interpretability of the results (and to ensure enough data in each group), this variable was recoded as: 0= none (35.4%); 1= low, ≤20% (21.6%); 2= moderate, >20% and <50% (11.9%) and 3= high, >50% (31.1%).

3.3.2. Dependent Variables

(a) Absenteeism- Respondents were asked to report the average number of days that an employee was absent. This continuous variable was assessed for normality using Kolmogorov-Smirnov test (.156**). The variable was found to be positively skewed (skewness = 2.57) and was normalized using the natural log transformation. The transformed variable was used in our analysis; *(b) Employee turnover*- This was a continuous variable measuring the annual employee turnover within the organization as the percentage of employees who left the organization in the past year, either voluntary or involuntary. This variable was assessed for normality and was found to be positively skewed (skewness = 2.85) (Kolmogorov-Smirnov test= .183**). A natural log transformation was applied to normalize the data and this transformed variable was used in our analysis*;* and *(c) Organizational Profitability*- Respondents were asked to consider the organizations gross revenue over the past 3 years and indicate whether it was (a) well in excess of costs, (b) sufficient to make a small profit, (c) enough to break even, (d) insufficient to cover costs or (e) so low as to produce large losses. This variable was recoded to a binary variable where 1 = high profit (a) and 0 = low or no profit (b, c, d and e).

3.3.3. Controls

We chose controls most frequently cited in the relevant literature (see for example, Huselid, Jackson, and Schuler (1997); Wiggins and Ruefli (2002); Nikandrou et al. (2008); Hayman (2009); and Peretz and Fried (2012)), to capture organizational and industry factors as follows: *(a) Number of Employees*- The size of the organization was measured by the number of employees on the payroll (mean = 220). Kolmogorov-Smirnov test of normality indicated a non-normal distribution of this variable (.395**), hence this variable was log transformed; *(b) Percentage of female employees*- This variable measured the overall percentage of female employees on the payroll (mean = 36.5%); *(c) Industry*- This variable recoded the sixteen industrial sectors taken from NACE (National Générale des Activités Economiques dans les Communautés Européennes) to three categories representing industrial sectors: (1) manufacturing (43.9%), (2) services (43.7%) and (3) other (12.4%); *(d) Market Condition*- This variable assessed the condition of the market currently being served by the organization as (1) declining (23.8%), (2) same (39.2%) or (3) growing (37%); *(e) Markets served*- Respondents were asked to describe the main market(s) for their organization's products or services; (1) local, (2) regional, (3) national, (4) continent wide and (5) world-wide. This variable was recorded by allocating codes 1, 2, 3 to Group 1 – National markets (41.7%), and codes 4, 5 to Group 2 – International markets (58.3%); *(f) Trade Union Membership*- Respondents were asked what percentage of their organization were members of trade unions: 0 – No representation (21.8%), 1 – less than 50% representation (54%), 2 – more than 51% representation (24.2%); *(g) Country*- The data used in our analysis were drawn from seven countries: France (14.4%), Germany (32.1%), Hungary (8.9%), Ireland (8%), Italy (12.9%), Sweden (14.9%) and the United Kingdom (8.7%) and *(h) other Flexible Working Arrangements (FWAs)*- Respondents were asked to indicate the proportion of those employed who were currently using weekend work, shift work, overtime, annual hours contracts, part-time working, job sharing, temporary/casual contracts, fixed-term contracts, homebased working, teleworking and compressed working week, all of which were controlled for in the path analysis.

4. Data Analysis

Descriptive statistics were used to summarize organization characteristics, flexi-time, employee turnover, absenteeism and organizational profitability as mean (SD), median (IQR) or percentage as appropriate. The distribution of each continuous variable was assessed using formal tests of normality, through visual inspection of histrograms, and by applying a Kolmogorov-Smirnov test.

Bivariate linear relationships with flexi-time were summarized using Spearman's rank correlation. An exploratory factor analysis using a direct oblimin rotation was used to identify factors underpinning the 11 individual FWA practices. Factor scores were saved to the dataset and used as FWA control variables. Positively skewed numeric data were transformed to normality using the natural log transformation. A path analysis using Mplus 7.4 was used to examine the relationship between flexi-time and the outcome variables (employee absenteeism, employee turnover, and organizational profitability) while controlling for organizational, industry and country characteristics, as well as FWA scores. A 5% level of significance was used throughout the analyses.

5. Results

The descriptive statistics for the organizational characteristics, flexi-time, employee turnover, employee absenteeism and organizational profitability are presented in Table 1.

Table 1: Descriptive Statistics

		Number	Percentage in each category	Mean (SD) or Median (IQR)
Flexi-time	High	316	31.1%	
	Medium	121	11.9%	
	Low	219	21.6%	
	None	359	35.4%	
Gross profits over the past three years	Small or low	605	61.0%	
	High	386	39.0%	
Employee Turnover		891		5 (3,10)
Employee Absenteeism		629		6 (4,10)
Country	France	153	14.4%	
	Germany	342	32.1%	
	Hungary	95	8.9%	
	Ireland	85	8.0%	
	Italy	137	12.9%	
	Sweden	159	14.9%	
	United Kingdom	93	8.7%	
Industry Sector	Services	462	43.7%	
	Manufacturing	464	43.9%	
	Other	131	12.4%	
Market	National	439	41.7%	
	International	615	58.3%	
Number of employees in a Trade union	None	196	21.8%	
	50% or less	486	54.0%	
	More than 50%	218	24.2%	
Growth in main market	Declining	247	23.8%	
	Same	406	39.2%	
	Growing	383	37.0%	
Total number of employees		1040		422 (220, 1100)
Percentage of female employees		988		36.5 (22.9)

Bivariate Spearman correlations are presented in Table 2 for binary, interval and continuous variables.

Table 2: Bivariate Correlations

	1	2	3	4	5	6	7	8	9
1. Organizational Profitability									
2. Employee Turnover	-.096**								
3. Employee Absenteeism	.061	-.038							
4. Flexitime	.249**	-.217**	.108**						
5. Number of Employees	.177**	-.010	.296**	.088**					
6. % of Female Employees	.009	.094**	.052	.050	-.030				
7. Trade Union Membership	.039	-.145**	.266**	.017	.333**	-.179**			
8. Markets Served	.115**	-.097**	.107**	.108**	.148**	-.168**	.051		
9. Market Conditions	.064*	.090**	.039	.153**	-.025	.028	-.031	.035	

Spearman's Rho Correlations (p<0.001, * p<0.05)**

The exploratory factor analysis of the FWAs (excluding flexi-time) identified four FWA factors. The factors were subsequently labeled as follows: Alternative work contracts (temporary/casual work, fixed term contracts, part time contracts and annual hours contracts), remote working (teleworking and home based working), non-standard working hours (shift work, overtime and weekend work) and alternative working hours (weekend work, job sharing and compressed working week). The factor scores were saved to the dataset and included as control variables in our path analysis.

All variables (dependent, independent and control) were enter simultaneously to the model. The dependent variable organizational profitability was defined as a categorical variable. The hypothesized model was estimated via path analysis using Mplus 7.4 (Muthén & Muthén, 2014), the results of which are outlined in Table 3.

Table 3: Path Analysis of the Relationship between Flexi-time and Employee Absenteeism, Employee Turnover and Organizational Profitability

	Employee Absenteeism			**Employee Turnover**			**Organizational Profitability**		
	Estimate	**S.E.**	**P-Value**	**Estimate**	**S.E.**	**P-Value**	**Estimate**	**S.E.**	**P-Value**
Flexi-time	**.01**	**.03**	**.77**	**-.18**	**.04**	**.00**	**.26**	**.05**	**.00**
Country	-.01	.00	.11	.04	.01	**.00**	.01	.01	.38
Number of employees	.09	.02	**.00**	.09	.02	**.00**	.19	.04	**.00**
Female %	.00	.00	.06	.01	.00	**.00**	.00	.00	.28
Market Served	.05	.07	.46	.00	.07	.97	.19	.11	.08
Trade Union Membership	.16	05	**.00**	-.29	.06	**.00**	-.04	.09	.67
Industry	.00	.03	.95	-.01	.03	.70	.04	.06	.45
Market condition	.01	.04	.88	.10	.04	**.03**	.08	.07	.24
Alternative working condition	.00	.03	.98	.10	.04	**.01**	-.04	.07	.59
Home based working	.05	.03	.18	.05	.04	.15	-.13	.06	**.02**
Nonstandard working	.02	.03	.55	-.02	.03	.52	-.03	.06	.59
Alternative working hours	.02	.03	.44	-.08	.03	**.01**	.05	.06	.36
R square	0.141			0.191			0.185		

The analysis found employee turnover to have a significant negative relationship with flexi-time (-.18**), controlling for all other variables in the model. In addition, flexi-time had a positive relationship with reporting revenue well in excess of costs (.26**), controlling for organizational, industry and country factors as well as other FWAs. Finally, we did not find a significant relationship between employee absenteeism and flexi-time.

6. Discussion

The purpose of our study was to deepen understanding of the relationship between flexi-time and organizational outcomes. The HCHR approach implies that HCHR practices such as flexi-time foster a high quality relationship with employees based on reciprocity (McClean & Collins, 2011). We drew upon arguments from social exchange theory and the norm of reciprocity in this study to argue that flexi-time as a HCHR practice creates a mutually beneficial environment. Based on this premise, organizations invest in their employees and induce employees to reciprocate by exerting higher levels of discretionary behavior, allowing us to explain the proposed positive employment relationship that exist between flexi-time and organizational outcomes. The dataset used facilitates the adoption of a single definition of flexi-time and the examination of the relationship between flexi-time and organizational outcomes across a large sample of organizations from different industries and countries. The range of controls used in our analysis allowed us to control for organizational, industry, and country level factors, as well as the use of a suite of other FWAs, permitting us to make more generalized conclusions about the independent impact and relationship between flexi-time and organizational outcomes than might otherwise be the case.

Our analysis found a significant negative relationship between flexi-time and employee turnover supporting *H2* (*Flexi-time will have a negative relationship with employee turnover*), and a significant positive relationship between flexi-time and organizational profitability, supporting *H3* (*Flexi-time will have a positive relationship with organizational profitability).* Finally, we did not find support for *H1* (*Flexi-time will have a negative relationship with employee turnover).* Raghuram et al. (2004) note how organizations around the world have increasingly used flexible working programs, such as flexi-time, to attract a desirable labor pool and reduce employee turnover. Based on the principle of social exchange, we theorized that organizations offering flexi-time create a positive employment relationship, as flexi-time can be viewed as a HCHR practice implemented to address work/non-work conflict by reducing the intrusion of non-work responsibilities on work duties and thus creating a benefit and incentive for employees to remain with the organization. Similar to previous studies (Glass & Riley, 1998; Grover & Crooker, 1995; Rothausen, 1994), we found a negative relationship between flexi-time and employee turnover.

In terms of organizational profitability, our study addresses two key concerns raised within the extant literature. First, Lee and DeVoe (2012) argue that the present literature lacks any generalizable assessment on the relationship between flexi-time and organizational profitability owing to the lack of comparable data across industries and countries. Secondly, Kelly et al (2008) note the tendency in a number of studies to bundle FWAs and assess their impact on profitability as opposed to investigating individual practices. The result, they note, is that there have been limited attempts to investigate which of these policies provide the “active ingredient” that makes the difference to organizational profitability. Our analysis suggests a positive relationship between flexi-time and organizational profitability when controlling for a suite of other FWAs

Our analysis failed to establish a significant relationship between flexi-time and employee absenteeism across the sample. Absenteeism is a withdrawal behaviour that has potentially damaging consequences for both the individual and the organization (Latorre et al., 2016). Studies have shown that unscheduled absences occur because employees need to deal with sicknesses, other family issues, personal needs, or even stress from excessive workloads (Dalton & Mesch, 1990; Scheibl & Dex, 1998). In the development of our hypotheses, we predicted that the benefits generated by flexi-time for employees would create a feeling of obligation towards the employer and as a result employees would be less likely to misuse sick days to deal with non-work commitments, resulting in lower absenteeism. Previous studies in this area have produced mixed findings. While a number of studies to date have reported a relationship between flexi-time and reduced absenteeism (Dalton & Mesch, 1990; Pierce et al., 1989; Ronen, 1981), with the basic premise of social exchange theory being used to explain these findings, studies by McGuire and Liro (1987) and Thomas and Ganster (1995) failed to establish a link between flexi-time and absenteeism in their empirical investigations, while Kim and Campagna (1981), Zippo (1984) and Swart (1985) failed to draw definite conclusions about the relationship between flexi-time and absenteeism in their studies. Furthermore, a meta-analysis conducted by Baltes et al. (1999) investigating the effect of flexible scheduling on absenteeism reported reduced rates of absenteeism in only three quarters of the cases included in their analysis, while Dex, Smith, and Winter (2001) found that flexi-time was associated with increased levels of absenteeism.

Reflecting on our findings in the context of the social exchange theory lens employed, the argument is vested in the premise that the more useful an employee finds the extra benefits provided by an organization, the more they should want to give something extra back in return. However our findings would indicate that the “payback” generated from the use of flexi-time may not be sufficient in significantly reducing absenteeism, suggesting that flexi-time may not be a panacea for all workplace absences. However, Gouldner (1960) cautions that although the norm of reciprocity is universal, it is not unconditional and points out the importance of avoiding the "Pollyanna Fallacy," which suggests that all people will be thankful for well-intentioned actions and will invariably demonstrate their gratitude through acts of reciprocity. Instead, valued things have relative, but not absolute, value (Emerson, 1976; Gouldner, 1960). Lambert (2000) highlights that employees are especially likely to vary in how useful they find a benefit that includes work/non-work benefits both in terms of helping themselves personally and professionally, thus having the potential to create a level of dissatisfaction for the employee, particularly if the benefit is not perceived as useful. Here dissatisfaction with the work situation would not be eliminated with flexi-time alone.

A recent study by Mudaly and Nkosi (2015) highlights the complexity of absenteeism by citing family matters, lack of motivation to attend work, illness, finance, favouritism, unfriendly managers, long work hours, increased workload, unsatisfactory work conditions, lack of equipment, unfair promotions, staff shortages, lack of a reward system and incoherent decision-making as factors influencing absenteeism within a healthcare setting, highlighting the multifaceted and complex nature of absenteeism. We recommend that organizations first identify the root cause(s) of absenteeism, before determining whether or not flexi-time alone will be sufficient to resolve the problem (Darr & Johns, 2008; Farrell & Stamm, 1988; Johns, 2002). The data used in this study asks respondents to report on absenteeism/sick leave by providing the average days per employee per year. Perhaps removing sick leave from the definition may have provided different results as it would capture data on those who were missing from work for reasons other than illness (e.g. those with caring responsibilities), which may have been eliminated by the availability of flexi-time.

6.1. Implications for Practice

Our results indicate that flexi-time alone, as a HCHR practice, will sufficiently yield significant organizational returns. However, despite the potential benefits of flexi-time documented in the literature, the implementation of flexi-time is often seen to be problematic, with many organizations confining flexi-time to specific areas/jobs within the organization (Clutterbuck, 2003; Mayberry, 2006; Powers, 2004). Difficulties associated with flexi-time cited in the literature include: the coordination and management of flexi-time; difficulties with implementing flexi-time in teams and work groups; the possible stigma or career penalties associated with using flexi-time and relinquishing a degree of management control (Akyeampong, 1993; Dancaster, 2006; McDonald, Bradley, & Brown, 2008). These results would indicate that it is in an employer's best interest to promote and encourage the uptake of flexi-time throughout the organization in order to secure the kinds of returns examined in this study.

In many cases, flexi-time is offered within organizations as part of a suite of flexible work arrangements. Because some previous studies have failed to control for other such arrangements it is possible that the relationships between flexi-time and organizational outcomes documented may be arising from a combination of interventions. By controlling for other flexible work arrangements in our analysis, this study focuses on the independent impact of flexi-time on employee turnover and organizational profitability. However, if managers are considering implementing flexi-time solely to reduce absenteeism in organizations they must first identify the root causes of the problem to ensure the most appropriate solution for employees.

6.2. Limitations of the Research and Directions for Future Research

The findings and conclusions drawn from this research should be interpreted with the following caveats in mind. One limitation of our data is its self-reported nature; however, the use of multiple informants was not practical given the size of the survey research conducted, so this was a necessary trade-off in this study. Further studies could be enhanced by inputs from multiple sources such as employees or managers other than those responsible for HRM. Additionally, the survey could be complemented with interviews or other data collection methods to gain a more in-depth understanding of the relationship between flexi-time and organizations outcome.

Although this study establishes significant relationships with employee turnover and profits, it provides little understanding of the mechanisms through which HCHR practices influence effectiveness due to the lack of understanding of mediating variables and their effect on the relationships established. This facet of the HCHR-performance relationship has been labelled the "black box" (Boselie, Dietz, & Boon, 2005). Unpicking the "black box" will give us a greater insight into the mediators and moderators of the relationship between HCHR and organizational outcomes, such as job satisfaction, employee behavior and organizational commitment, which are not accounted for in this study. Again, gathering data from multiple sources at both the organizational and employee level could address this issue.

While it would have been preferable to combine the information obtained from the CRANET survey with more objective measures, as recommended by Wall et al. (2004) , no international dataset at organizational level currently allows this (Rizov & Croucher, 2009). Even if objective measures were available at organizational level they may not have been aggregated in a manner compatible with the level of analysis or to ensure comparability across organizations. The organizational profitability variable in the CRANET study provided self-reported categorical data. A more precise measure of profitability would also have strengthened the study, although finding a measure rigorous enough to use across industries could prove challenging. Further studies need to develop and use measures that capture organizational outcomes more rigorously to provide a better understanding of the precise processes and mechanisms through which flexi-time impacts on organizational profitability.

Furthermore, our study has not been able to account for factors such as management commitment to implementing flexi-time, whether or not flexi-time was available to all or some employees within the organizations surveyed and the control systems in place to implement and monitor the effectiveness of flexi-time within organizations. Again, following up with interviews or a case study approach would be beneficial in answering these questions.

Finally, as already discussed, further studies should take into consideration the nature and causes of absenteeism which should provide more concrete conclusions around the relationship between flexi-time and absenteeism and a more accurate account of the usefulness of flexi-time as a mechanism for reducing particular types of absenteeism.

7. Conclusion

The present research indicates the positive impact flexi-time can have on organizational outcomes. Despite the limitations of this research, these findings extend the results of previous studies calling attention to the possible independent impact of flexi-time on organizational outcomes as a specific intervention. Given the current economic conditions organizations are operating within it is incumbent upon them to maximize strategic capabilities to their full potential. While previous studies have focused on the employee benefits associated with flexi-time policies, our study focuses on the business case argument for flexi-time and the potential standalone gains that may be secured on this front.

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