



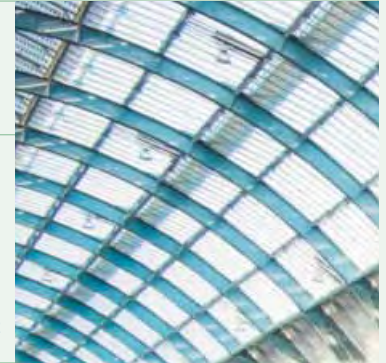
European Foundation for the
Improvement of Living and
Working Conditions



Legal and accounting services: Working conditions and job quality

'Work plays a significant role in people's lives, in the functioning of companies and in society at large. But what is work? How can we describe it? Is it changing, and if so, is it for better or for worse? Is it fulfilling the numerous and at times conflicting expectations we have of it? How can we take steps to improve work for the well-being of all?'

Eurofound, *Fifth European Working Conditions Survey: Overview report, 2012*



This report gives an overview of working conditions, job quality, workers' health and job sustainability in the legal and accounting services sector (NACE 69).¹ It is based mostly on the fifth European Working Conditions Survey (EWCS), which gathers data on working conditions and the quality of work across 34 European countries. Additional information on the structural characteristics of the sector is derived from Eurostat data. The fifth EWCS contains responses from 515 workers in this sector. The report compares aspects of work in the sector with the EU28 as a whole.

Structural characteristics

In 2010, some 3,356,800 people worked in the legal and accounting activities sector, 1.5% of the European workforce (Eurostat, 2013). Employment in the sector decreased considerably between 2008 and 2010 by 5.7%, but then increased by 4.3% between 2010 and 2012. Countries where the legal and accounting activities sector is relatively large are Luxembourg (3.4%), Cyprus (3.2%), Italy (2.6%) and Greece (2.2%). The sector has relatively little prominence in Finland (0.8%), Latvia (0.8%), Romania (0.7%) and Lithuania (0.7%) (Eurostat, 2013).

A higher-than-average proportion of workers in the legal and accounting activities sector (66%) works in micro-workplaces (containing 1–9 employees), compared to 42% in the EU28. Some 28% work in

small and medium-sized workplaces (SMEs, with 10–249 employees) and 6% work in large workplaces (of 250+ employees) and hence are underrepresented in the sector in comparison to the EU28 average (46% and 12% respectively).² The sector is somewhat female-dominated, with 62% of the workforce being women and 38% being men. Workers aged 25–39 years (42%) are slightly overrepresented in comparison with the EU28 (36%), while workers below 25 and above 50 are slightly under-represented. Self-employment is relatively prevalent, with 9% of the workforce being self-employed with employees and 17% self-employed without employees, compared to 4% and 11% respectively in the EU28. Figure 1 shows that indefinite contracts are considerably more prevalent in the legal and accounting activities sector

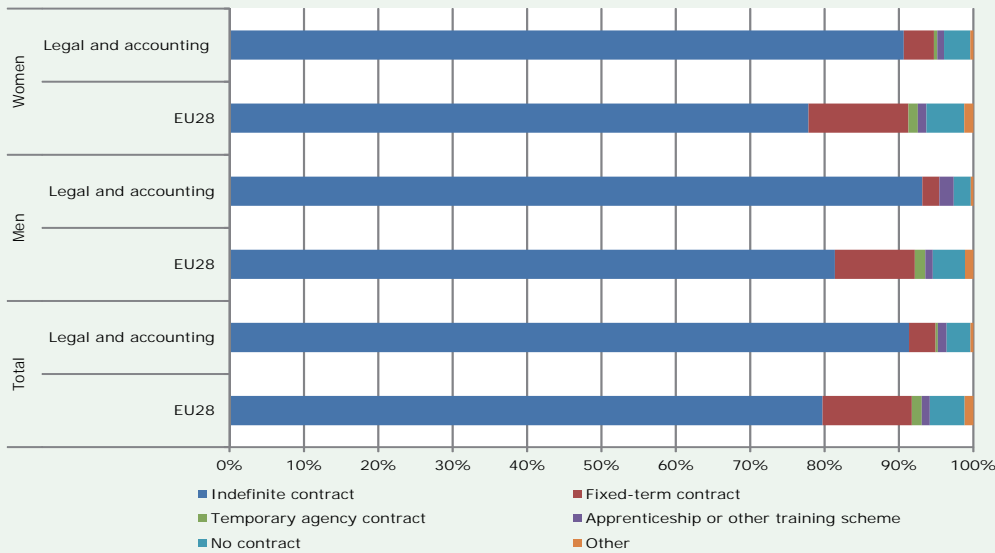
Legal and accounting services in a nutshell

- Working atypical hours is much less prevalent in the sector than in the EU28 as a whole
- The proportion of workers who declare themselves 'under-skilled' is higher than the average for the EU28
- The percentage of workers reporting they have received training is higher
- Work–life balance in the sector is better than in the EU28 as a whole
- Job quality (prospects, working time and intrinsic job quality) is significantly higher in the sector

¹ Nomenclature statistique des activités économiques dans la Communauté européenne (statistical classification of economic activities in the European Community).

² Due to the small number of cases included in the sample for the 'large establishment size' category in legal and accounting activities estimates for this category will not be reported.

Figure 1: Employment status, by gender



than in the EU28 as a whole and, within the sector, are more prevalent among men than among women.

Among both men (10%) and women (29%), part-time work is slightly less prevalent in the legal and accounting activities sector than in the EU28, where the percentage of men and women working 34 hours or less is 13% and 38% respectively.

Working conditions

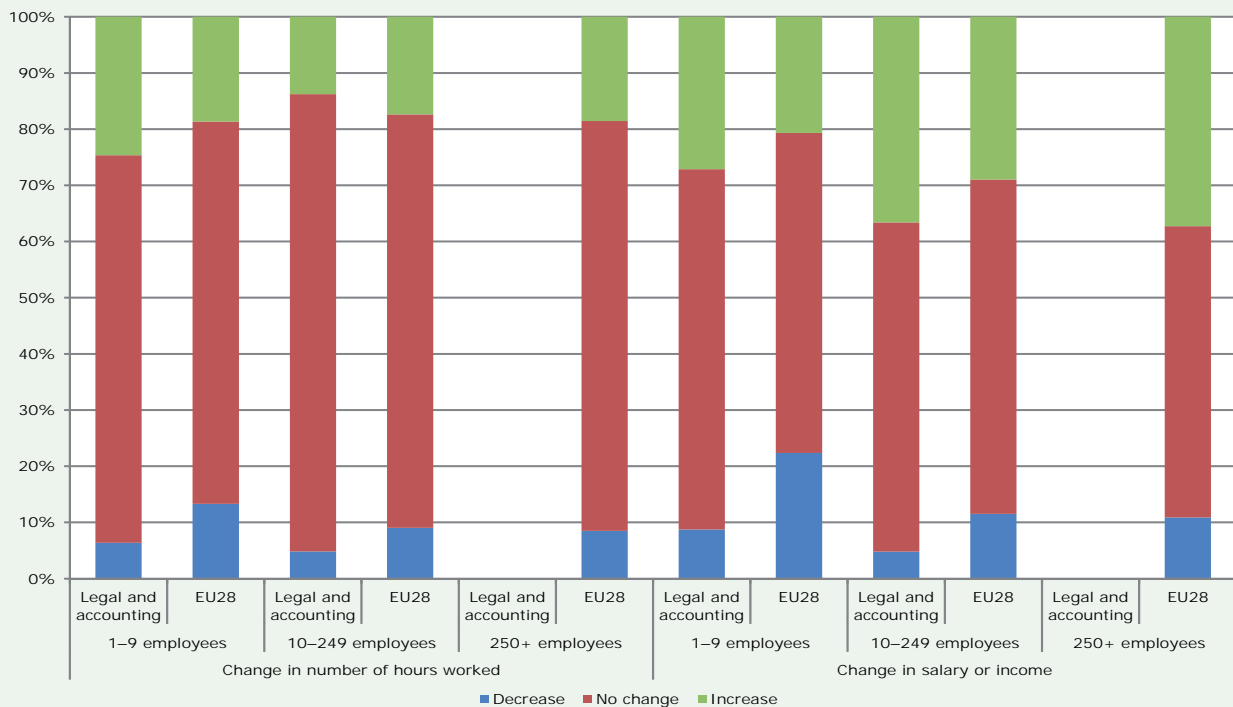
Changes since the crisis

Figure 2 shows that the legal and accounting activities sector differs slightly from the EU28 averages for reported changes in hours worked. In the sector as a whole, the proportion of workers reporting a decrease in hours worked (6%) is lower than the EU28 average (11%), while reported increases in hours worked (22%) are more common than in the EU28 as a whole

(18%). In both micro-workplaces and SMEs, the proportion of workers whose working hours decreased was lower than the EU28 average in similar workplaces. In micro-workplaces, the proportion of workers reporting an increase in hours worked (25%) was higher than in similarly sized workplaces in the EU28 overall (19%), while in SMEs in the sector the proportion of workers reporting an increase in hours (14%) was lower than the EU28 average (17%). The proportion of workers reporting 'no changes' to their working hours was, on the other hand, considerably higher (81% compared to 74%).

The proportion of workers in the legal and accounting activities sector reporting no changes to their salary in the year prior to the survey (62%) was higher than average in the EU28 (58%), while decreases in salary (reported by 8% of workers) were less common than

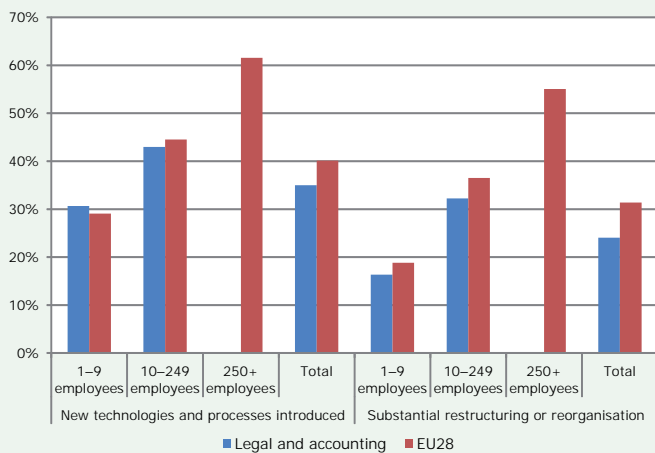
Figure 2: Percentage of employees reporting changes in number of hours worked and salary or income, by workplace size



in the EU28 as a whole (16%). In both micro-workplaces and SMEs in the sector, salary increases were considerably more common than in equivalent workplaces in other sectors in the EU28, and salary decreases less common.

In terms of the occurrence of restructuring and the introduction of new technologies (Figure 3), workers in the legal and accounting activities sector in general have been less affected than workers in the EU28 on average. The only exception was the slightly higher proportion of workers in micro-workplaces than the EU28 average reporting the introduction of new technologies and processes. The sector follows the same pattern as the EU28 where the proportion of workers reporting the introduction of new production processes or technologies increases with workplace size.

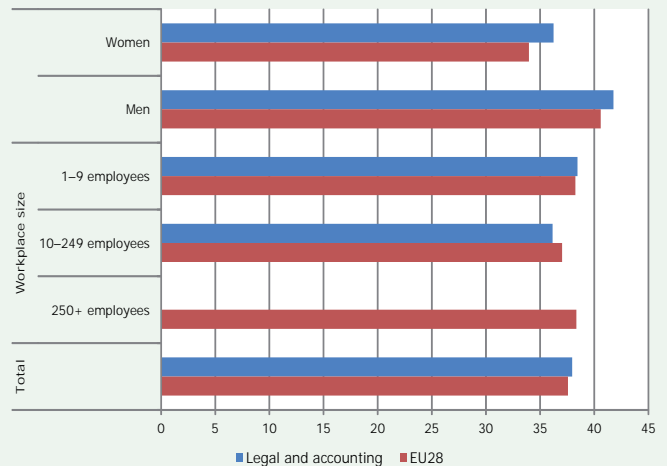
Figure 3: Restructuring and introduction of new technologies in past three years, by workplace size



Working time and work-life balance

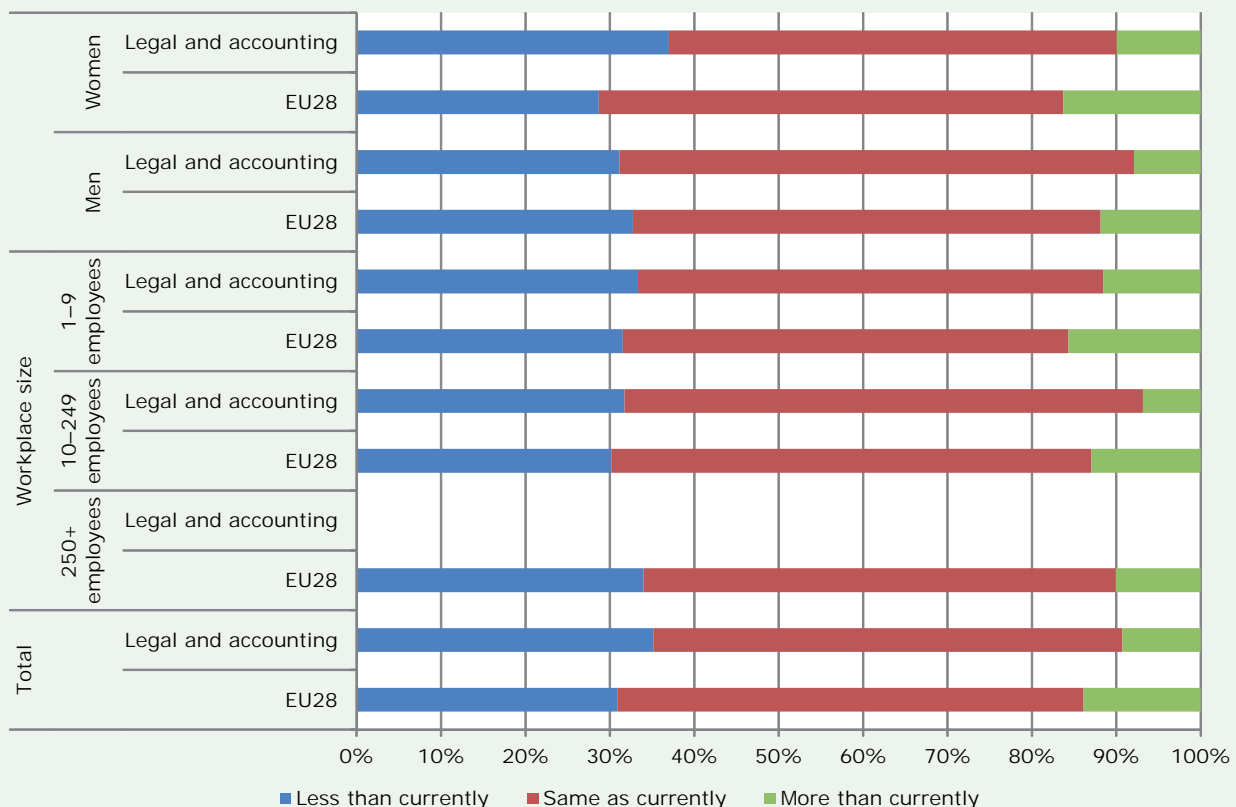
Workers in legal and accounting activities on average work 38 hours per week, the same as the average for the EU28 (Figure 4). As in the EU28, men in the sector tend to work more hours on average than women (Figure 4); however, the average working hours for women in the sector (36 hours) are higher than the average for women in the EU28 as a whole (34 hours). In micro-workplaces in the sector, average working hours are the same as the EU28 average, while they are slightly lower in SMEs in the sector.

Figure 4: Average working hours, by gender and workplace size



Overall, the legal and accounting activities sector is characterised by a higher-than-average proportion of workers reporting that they would prefer to work fewer hours than currently (35%, compared to 31% on average in the EU28), and a lower-than-average

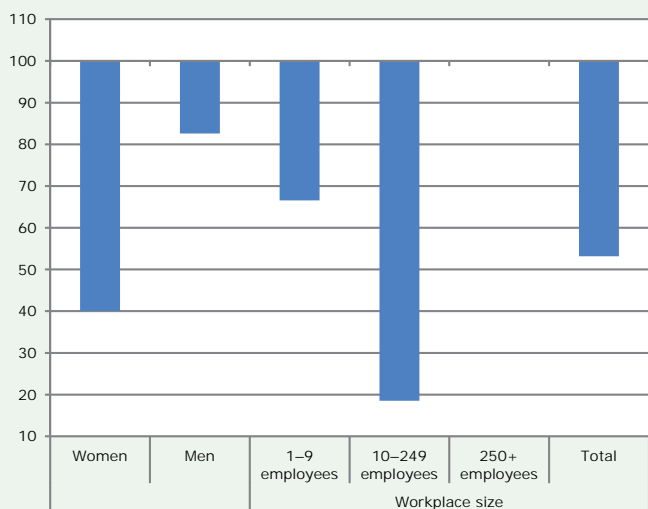
Figure 5: Working time preferences, by gender and workplace size



proportion expressing a preference for working more hours (9%, compared to 14% in the EU28 as a whole). The pattern is the same across workplace size categories although differences are present between genders. Women in the legal and accounting activities sector are more likely than women in the EU28 on average to express a preference for working fewer hours and less likely to express a preference for working more hours. However, men in the sector are slightly less likely than men on average in the EU28 to express a preference for working fewer hours and considerably more likely to state a preference for maintaining their current working hours.

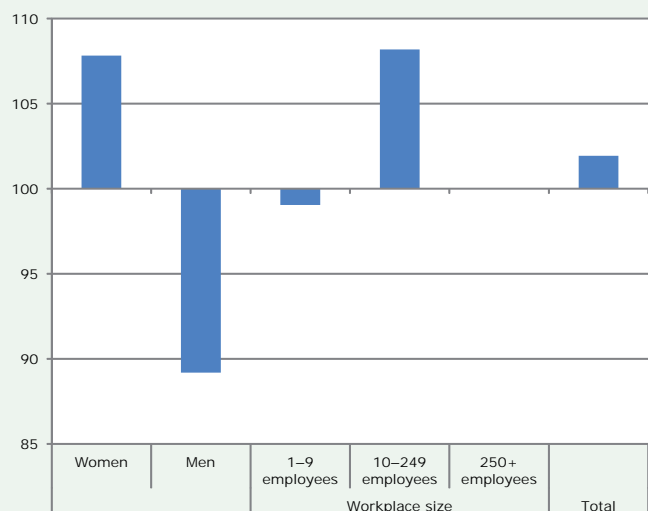
Figure 6 shows that working atypical hours (weekends, evenings and/or nights) is much less prevalent in the legal and accounting activities sector than in the EU28 as whole, particularly for women and workers in SMEs.

Figure 6: Index of working atypical hours (EU28=100), by gender and workplace size



On average, workers in the sector report slightly higher levels of working time regularity (working the same number of hours each day and the same number of days each week) than workers in the EU28 as a whole (Figure 7).

Figure 7: Index of regularity of working time (EU28=100), by gender and workplace size



Working time in the sector is more regular for women than for men, and also more regular for workers in SMEs than in micro-workplaces.

Workers in the legal and accounting activities sector enjoy a slightly better work-life balance (the fit between working hours and family or social commitments) than average (Figure 8). Only 14% of workers in the sector as a whole report a poor work-life balance, compared to 19% in the EU28 as a whole. The difference between the sector and the EU28 average appears particularly pronounced for workers in SMEs, only 6% of whom report a poor work-life balance compared to 19% in the EU28 as a whole. As with the EU28 average, men report worse work-life balance than women, but both women and men in the sector score below the corresponding EU28 averages for poor work-life balance.

Figure 8: Poor work-life balance, by gender and workplace size



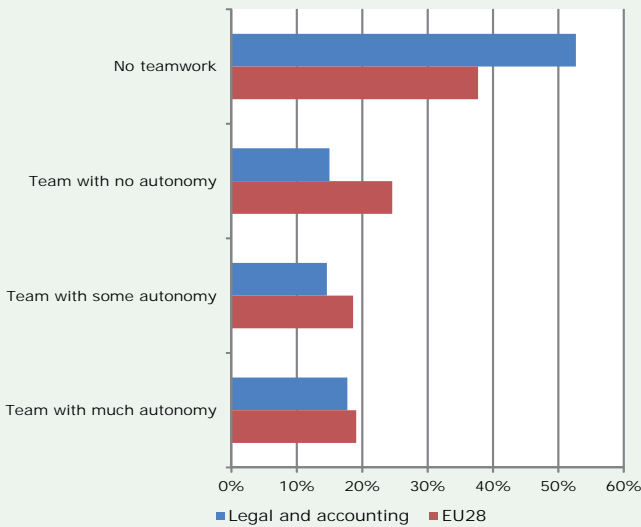
Work organisation

Teamwork

Teamwork has been proposed as an alternative to work organisation models based on high levels of labour division. As teamwork reflects a variety of practices, it can also assume a variety of forms. Different types of teamwork can be identified using the EWCS by looking at the level of autonomy within the teams.

For workers in the sector, the data show that teamwork is considerably less common than it is on average in the EU28, 53% of workers in the sector reporting 'no teamwork' compared to an EU28 average of 38%. 'Team with much autonomy' is the most common form of teamwork in the sector, reported by 18% of workers, and it is roughly the same as the EU28 average of 19%.

Figure 9: Teamwork and team autonomy



Task rotation

Task rotation is also an important feature of work organisation. Depending on how it is implemented, task rotation may require different skills from the worker ('multiskilling') or it may not ('fixed task rotation') and is either controlled by management or by the workers themselves ('autonomous'). Task rotation has been shown to be beneficial for workers' well-being, and autonomous multiskilling systems in particular are associated with higher worker motivation as well as better company performance.

Task rotation appears to be less common in the legal and accounting activities sector than in the EU28 as a whole, as the proportion who report not being in a task rotation system (62%) is higher than the average

for the EU28 (53%). While there is almost no difference in the incidence of task rotation between micro-workplaces in the sector and the EU28 average, the sector's SMEs have a particularly low incidence of task rotation (Figure 10). Management-controlled multiskilling is the most common form of task rotation in all sizes of workplace in the sector. While all forms of task rotation are less common in SMEs in the sector than the equivalent EU28 average, workers in micro-workplaces report a slightly higher incidence of management-controlled fixed task rotation (9%) than the EU28 average (7%).

Female bosses

Considering that the majority of workers in the sector (62%) are women, it is striking that the percentage of women who report having a female boss (26%) is well below this figure, and is below the EU28 average (47%). The percentage of men who report having a female boss (12%) is, however, the same as the corresponding EU28 average. In general, 22% of workers in the sector report having a female boss compared to 29% in the EU28 as a whole.

Skills and training

For both genders, the proportion of workers in the legal and accounting activities sector who report being 'under-skilled' for their current duties is considerably higher than the corresponding EU28 average, as is the proportion of men who report they are 'over-skilled' for their current duties. Workers aged between 35 and 49 years are most likely to report being 'under-skilled' (25%), while a very high proportion of workers over 50 report being over-skilled (44%). Overall, skills mismatch appears to be a prominent issue in the

Figure 10: Prevalence of task rotation, by workplace size

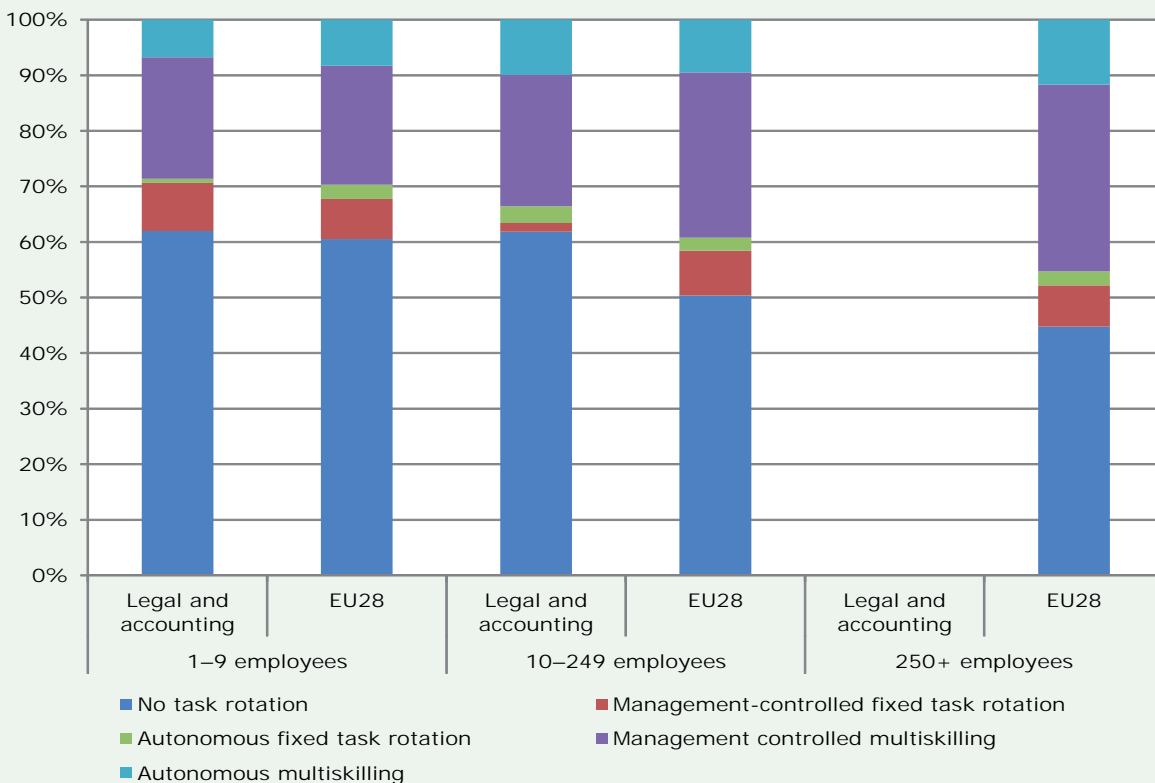
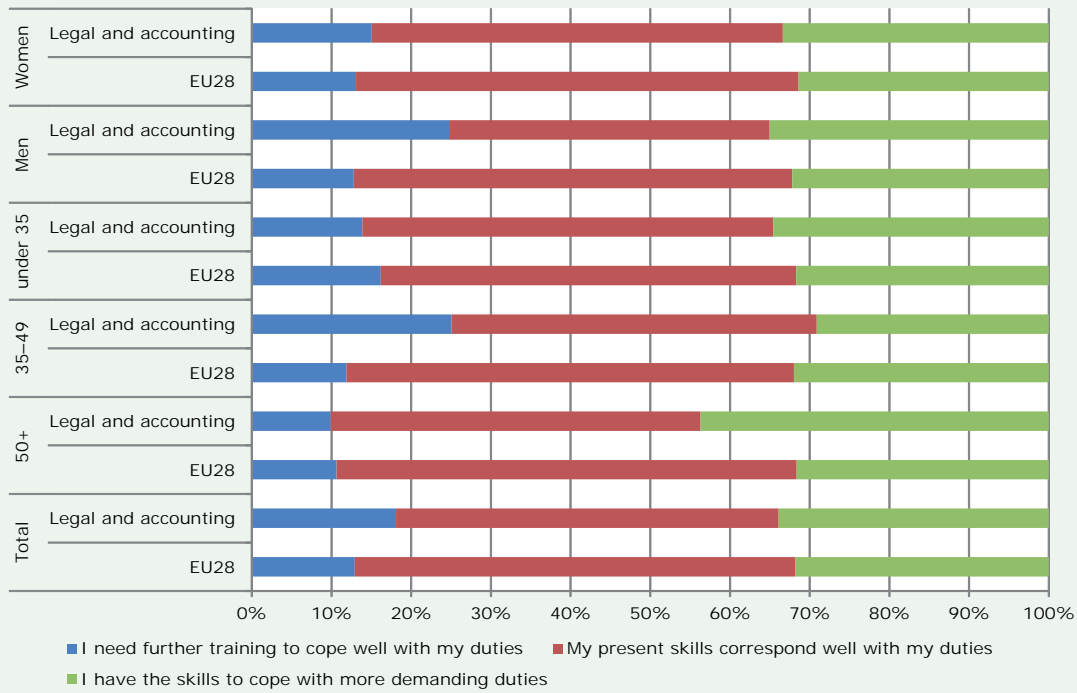


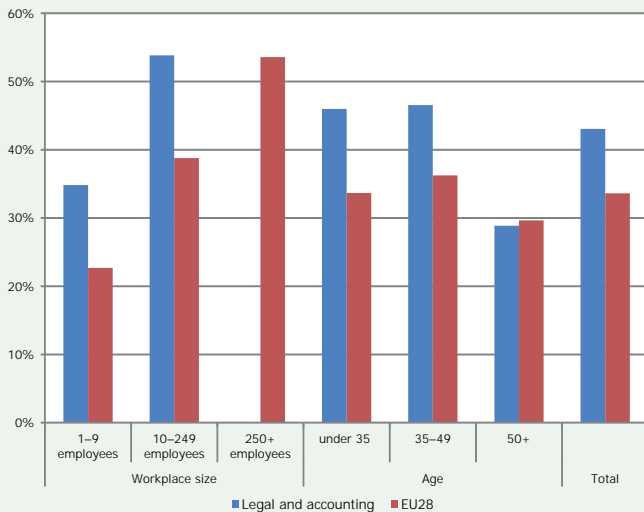
Figure 11: Match between skills and tasks, by gender and age



sector, with the exception of the proportion of workers under 35 who report that their skills correspond well to their current duties (52%), the same as that for their EU28 counterparts.

The percentage of workers in the legal and accounting activities sector reporting that they have received training is higher than the EU28 average across both workplace sizes and among workers under 50 (Figure 12).

Figure 12: Employer-paid training, by gender and age



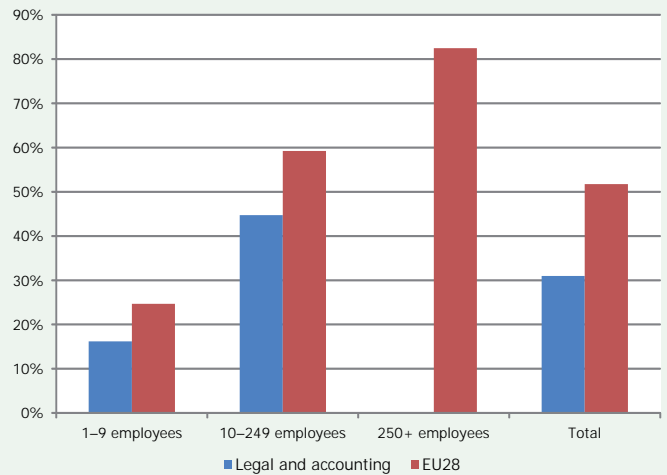
As for the EU28 average, the percentage of workers in legal and accounting activities who have received training is higher in SMEs than in micro-workplaces. The incidence of employer-paid training in the sector varies markedly with age, and the proportion of workers who say they have received training is considerably higher than the corresponding EU28 averages for workers under 35 and between 35 and

49, but roughly the same as the EU28 average for workers over 50.

Employee representation

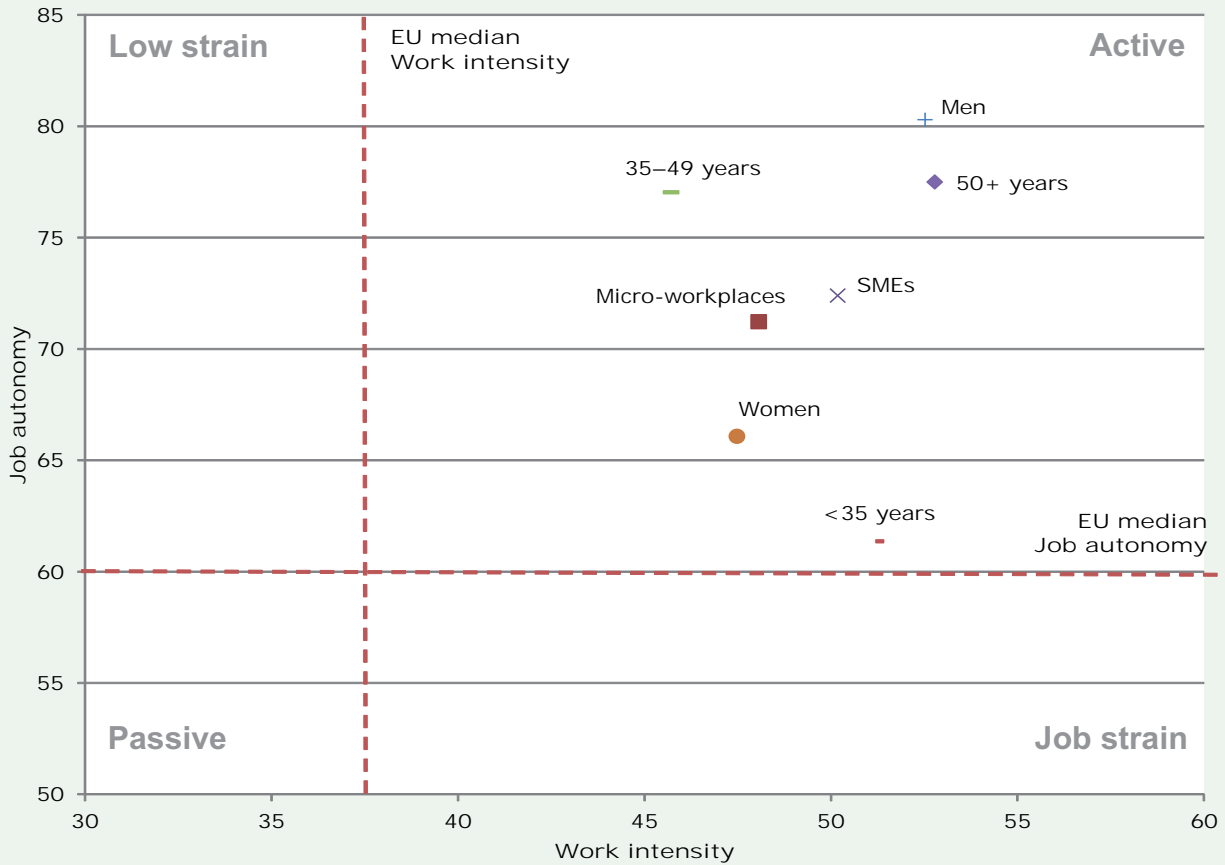
The EWCS contains fairly limited information on formal employee representation. It asks whether an employee representative is present at the workplace and whether workers have raised an issue with an employee representative in the past year. Figure 13 shows the combined results of these questions (an employee representative has been considered to be 'available' if they were present at the workplace or when an issue was raised).

Figure 13: Availability of an employee representative at the workplace, by workplace size



In 2010, only 31% of employees in the legal and accounting activities sector reported that an employee representative was available, compared to an EU28 average of 52% of workers. Employee representation is higher in SMEs than in micro-workplaces, but is below the EU28 average for both.

Figure 14: Distribution of groups of workers by average levels of job autonomy and work intensity



Psychosocial and physical environment

Job autonomy and work intensity

The psychosocial and physical environment impacts heavily on workers' well-being. According to the job demand and control model of the American sociologist Karasek (1979), workers are more likely to suffer from work-related stress when they are faced with a high level of demand while being limited in the control they have over the way in which they carry out their job.

Figure 14 shows the likelihood of workers in the sector suffering from work-related stress. Groups of workers are plotted along two axes: job autonomy and work intensity.

The averages for all groups of workers in the sector (men, women, all age groups and workplace sizes) are found in the top-right quadrant, which identifies so-called 'active jobs'. 'Active' jobs tend to be characterised by relatively high levels of work intensity but also by relatively high levels of job autonomy. Although such jobs can be very demanding, workers in this category tend to have sufficient discretion to choose the way in which they do their job as well as to develop coping strategies through active learning and are challenged into developing their potential to the full.

The other three quadrants, which identify 'passive', 'low strain' jobs and 'job strain', are empty in the legal and administrative services sector. 'Passive' jobs (bottom-left quadrant) are characterised by relatively low levels of intensity and relatively low levels of autonomy. These jobs are not sufficiently challenging and while not being very much at risk of work-related stress, workers in these jobs are at risk of frustration and low motivation.

The top-left quadrant indicates 'low strain' jobs, characterised by relatively low levels of work intensity and relatively high levels of job autonomy. Workers in this category are usually at low risk of stress, and are not as likely to suffer from frustration and loss of motivation as those in passive jobs. However, their jobs might not challenge them to realise their full potential.

Finally, the most problematic category is 'job strain' in the bottom-right quadrant. These jobs are characterised by high levels of intensity and low levels of autonomy, posing the risk of unhealthy stress levels and consequently a range of stress-related illnesses such as cardiovascular disease and mental health problems.

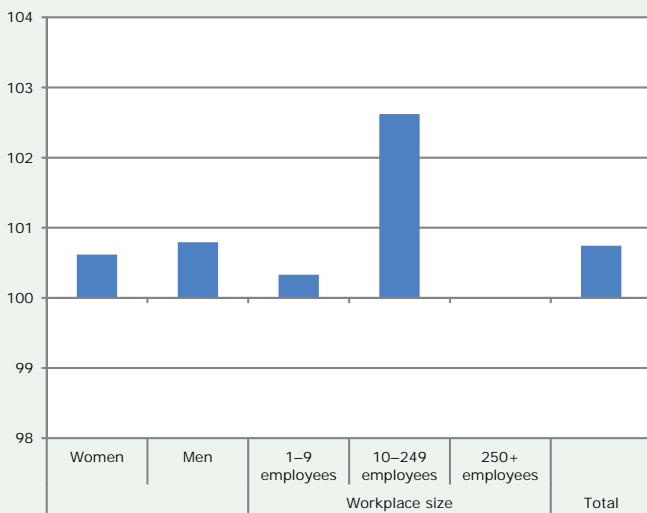
The fact that no group of workers in legal and accounting activities falls into these three categories

indicates that while levels of work intensity tend to be quite high in the sector, they are also generally accompanied by high levels of job autonomy, which can mitigate the risks associated with high levels of work intensity.

Social environment

A good social environment is characterised by the existence of social support and the absence of abuse at work. Social support can help workers deal with high levels of work intensity. The social environment in workplaces in the legal and accounting activities sector is roughly the same as in the EU28 as a whole (Figure 15). Workers in SMEs report a slightly better social environment.

Figure 15: Index of good social environment (EU28 = 100), by gender and workplace size



Physical risks

Average levels of exposure to all three types of physical risks (ambient, biological and chemical and posture and movement-related risks) in the sector are well below the EU28 average for both women and men.

Among workers in legal and accounting activities sector as a whole, 13% report they were not very well or not at all well informed about workplace risks, compared to 10% on average in the EU28 (Figure 17). For micro-workplaces, the proportion of workers who reported not being well informed about health and safety risks is the same as the EU28 average for workplaces of that size; however, the reported lack of information is considerably worse for SMEs in the sector than the corresponding EU28 average.

Figure 17: Not very well or not at all well informed about health and safety risks at work, by workplace size

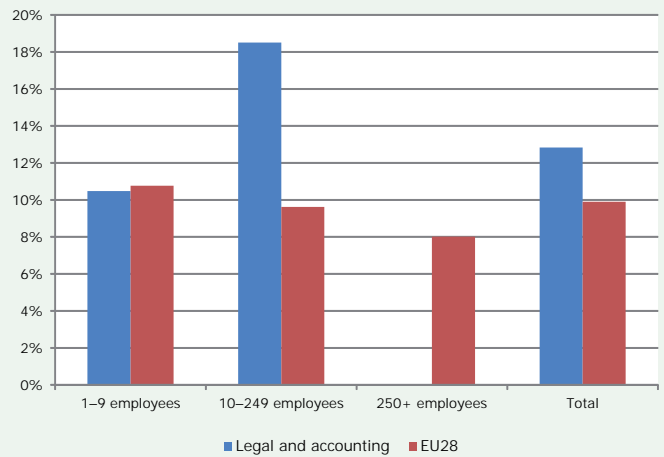


Figure 16: Indices of exposure to physical risks (EU28=100), by gender

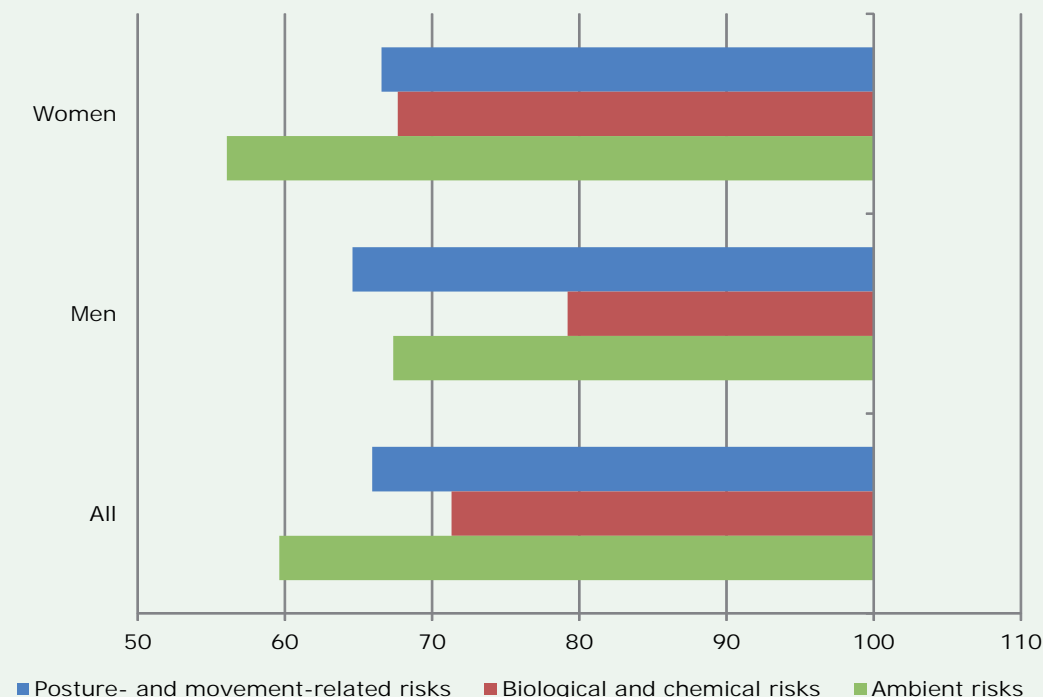
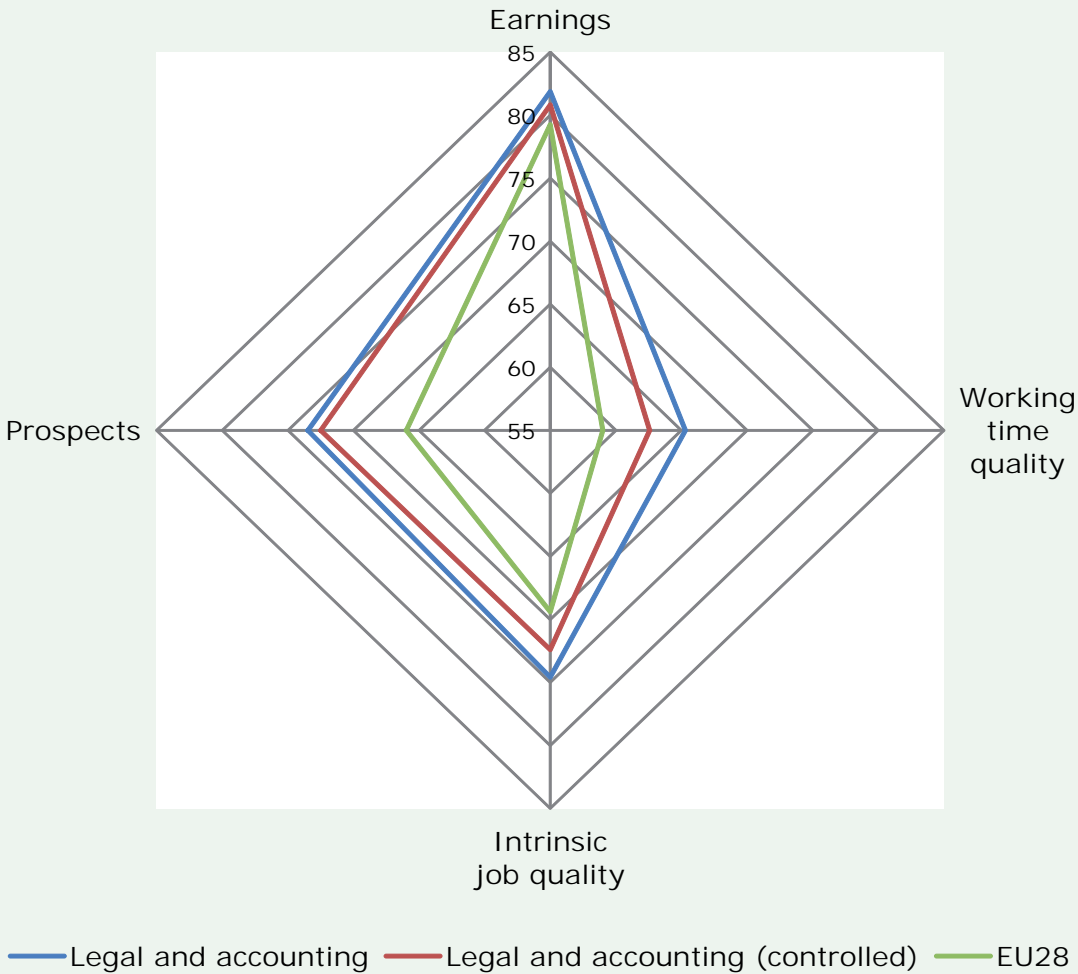


Figure 18: Job quality in industrial cleaning compared with the EU28



Note: Scores on all four indicators range from 0 to 100

Job quality

In the Eurofound report *Trends in job quality in Europe*, the authors constructed four indices of job quality: earnings, prospects, intrinsic job quality and working time quality. The indices are built using job characteristics that are unambiguously associated with workers’ well-being.

Figure 18 summarises job quality in the legal and accounting services sector. It shows the average score for the sector on each of the indicators, both after controlling and not controlling for the structural characteristics of the sector’s workers (age, gender, workplace size, education level and country), and for the EU28 average.

The graph shows that job quality in the legal and accounting activities sector is better than the EU28 average for all four dimensions. When controlling for background characteristics, the difference between the sector and the EU28 average for all four indicators decreases, except for earnings – which are significantly higher for workers in the sector. This suggests that, even if part of the difference observed between legal and accounting activities and the EU28 is explained by the higher-than-average levels of educational attainment of workers in the sector and by the age composition of the workforce, workers in the sector are still better off on three job quality indicators than workers with similar educational and

demographic characteristics working in other sectors. After controlling for the structural characteristics, differences in earnings are still significant but this is marginal.

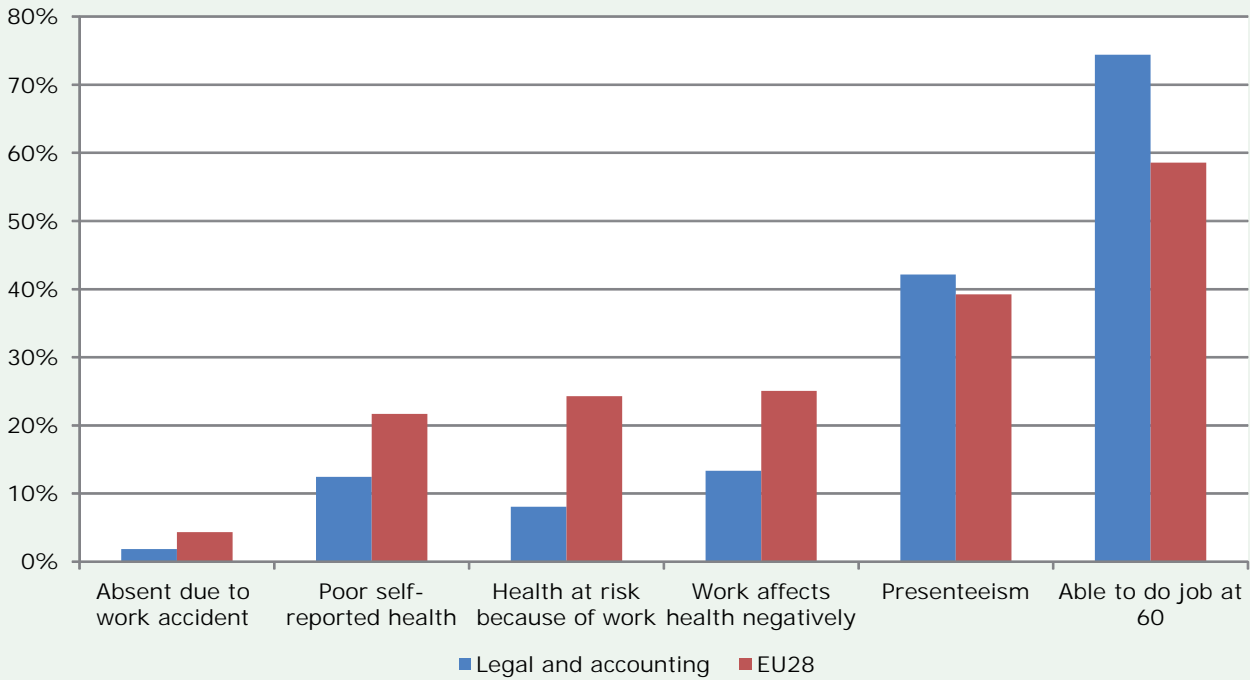
Health and sustainability of work

Working conditions can impact both positively and negatively on the health of workers and on the sustainability of their jobs.

Figure 19 shows that the legal and accounting activities sector compares very favourably with the EU28 average for a slightly lower incidence of absenteeism due to work accidents, a lower proportion of workers with poor self-reported health, a lower proportion of workers stating that their health is at risk because of work or that work affects their health negatively, and a higher proportion of workers reporting that they think they will be able to do their job at 60. The incidence of presenteeism (having worked when sick) is however higher in the sector than on average in the EU28.

After controlling for the structural characteristics of the workforce (such as gender, age, level of educational attainment, establishment size and country distribution), the positive performance of the sector remains statistically significant in terms of the lower likelihood of its workers reporting poor health and saying that work has a negative effect on their health

Figure 19: Health and sustainability of work



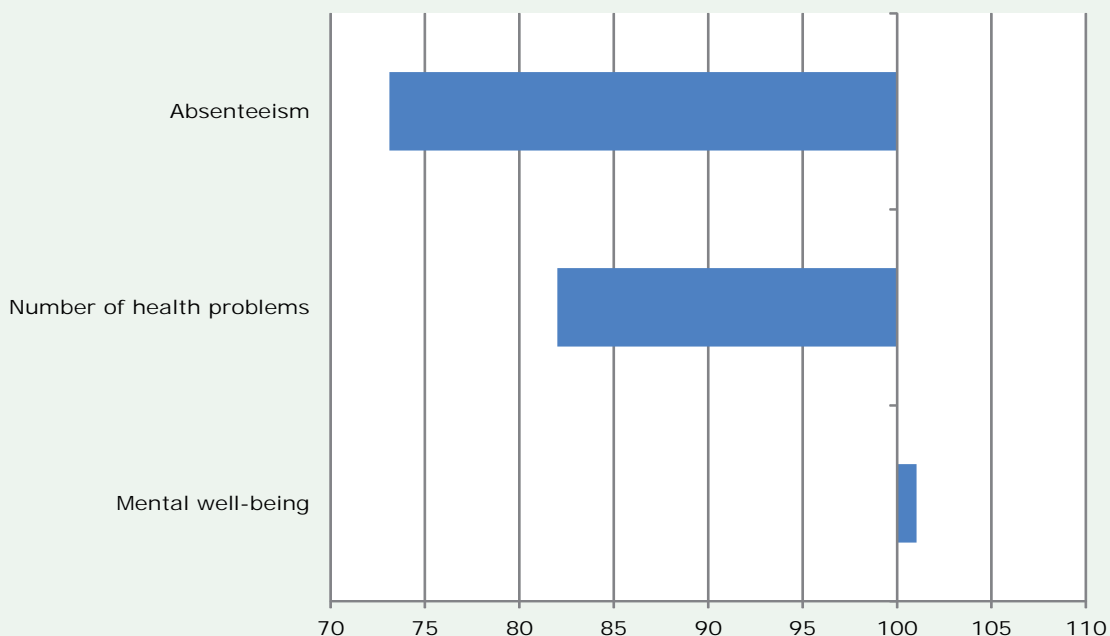
or that their health is at risk because of work, and in terms of the higher likelihood of their reporting that they will be able to do their job at 60. The differences between the sector and the EU28 average for reported absence due to work accident and levels of presenteeism are, however, not statistically significant after controlling for structural characteristics.

Figure 20 shows another fairly positive picture of the legal and accounting activities sector, with average mental well-being scores that are slightly higher than the EU28 average, levels of absenteeism considerably below the EU28 average, and a lower-than-average incidence of health problems. Only the lower number of health problems in the sector, compared to EU28 averages, appears statistically significant after controlling for background

characteristics of the workforce. The lower levels of absenteeism and the slightly above-average reported mental well-being scores in the sector appear to be partly explained by the relatively high proportion of younger workers in the sector, given that there is a correlation between the age of older workers and higher levels of absenteeism and worse scores for well-being.

It is important to keep in mind that the impact of work on health is a very gradual process that can take a long time and cannot be fully captured in a cross-sectional survey. The results in this section are likely to underestimate the often negative health effects that physically and psychologically strenuous working conditions can have.

Figure 20: Indices of health symptoms, mental well-being and absenteeism (EU28=100)



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European Working Conditions Survey

Eurofound developed its European Working Conditions Survey (EWCS) in 1990 in order to provide high-quality information on living and working conditions in Europe. Five waves of the survey have been carried out to date, enabling long-term trends to be observed and analysed.

The EWCS interviews both employees and self-employed people on key issues related to their work and employment. Fieldwork for the fifth EWCS took place from January to June 2010, with almost 44,000 workers interviewed in their homes in 34 countries – EU28, Norway, the former Yugoslav Republic of Macedonia, Turkey, Albania, Montenegro and Kosovo. The 5th EWCS was implemented by Gallup Europe, who worked within a strong quality assurance framework to ensure the highest possible standards in all data collection and editing processes.

The questionnaire covered issues such as precarious employment, leadership styles and worker participation as well as the general job context, working time, work organisation, pay, work-related health risks, cognitive and psychosocial factors, work-life balance and access to training. A number of questions were included to capture the impact of the economic downturn on working conditions.

For more information on the EWCS, see <http://eurofound.europa.eu/european-working-conditions-surveys-ewcs>

Sectoral analysis

The report *Working conditions and job quality: Comparing sectors in Europe* and the series of 33 sectoral information sheets aim to capture the diversity prevalent across sectors in Europe in terms of working conditions and job quality. The report pinpoints trends across sectors in areas such as working time and work-life balance, work organisation, skills and training, employee representation and the psychosocial and physical environment. It identifies sectors that score particularly well or particularly poorly in terms of job quality and sheds light on differences between sectors in terms of health and well-being.

For more information, see <http://eurofound.europa.eu/comparing-working-conditions-across-sectors-in-europe>

Further information

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