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THE IMPACT OF WORK-LIFE BALANCE ON LEADERSHIP OF ACCOUNTING PROFESSIONALS IN WESTERN PROVINCE - SRI LANKA

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ABSTRACT

This research study aims to review the impact of work-life balance on leadership regarding accounting professionals in Western Province, Sri Lanka. The objectives of the research are as follows: identifying the impact of work-related causes, family-related causes, and work-life balance on the leadership of accounting professionals in Western Province and proposing the appropriate recommendations for accounting professionals to develop work-life balance and leadership. The study utilizes primary data collection and the convenience sampling strategy, using 60 samples. The results identified a positive impact of the independent variable, work-life balance (work-related causes and family-related causes), on the dependent variable, leadership. This study's implications are as follows. Leaders must find creative ways to succeed equally for women and men in the workplace. Coping, goal-setting, and role-integration training improve the younger generation's understanding of wellness in work-life balance. Since worker stress causes work-life balance issues, stress reduction must be encouraged. Organizational motivation is needed as it improves leadership. Businesses should prioritize employee education and growth, and leaders should spend more time developing agreements around common values and goals. We can utilize a reward system that promotes integrity through positive reinforcement and compliance. A successful internal communication technique, such as an "open door policy," may create an environment where workers feel secure voicing their concerns and feel valued for their work.

Key Words: Leadership, Work life balance, Work-relates causes and family-related causes

1. Introduction

1.1. Research Background

In the workplace, "work-life balance" refers to policies and programs that help workers "juggle" their personal and professional responsibilities. Creating a work environment that encourages a healthy balance of professional and personal duties of individuals may boost productivity. Many workers are unhappy and disengaged in their occupations, as measured by the Gallup Engagement Index (Gallup, 2014). The public's faith in commercial organizations has taken a major hit in light of recent scandals, so this conclusion should come as no surprise (Rosenthal, 2012). Furthermore, today's workforce faces challenging circumstances, including growing unemployment and a widening gap between high- and low-paying jobs.

This shifts the focus of leadership from gaining power to providing for others, making the terms "servant leader" and "leader" synonymous. One of the rules of being a servant leader is providing opportunities for the development of subordinates inside the organization (Luthans & Avolio, 2003). These servant leaders care deeply about their people. An organization can benefit from a safe and strong bond among its members, thanks to the servant leader's dedication to the followers' professional and personal development (Haar et al. 2017)

1.2. Research Problem

Companies are in an arms race to provide the best service possible to accounting professionals as the COVID-19 epidemic raises the stakes for everyone. This study explores ways for accounting professionals to have worked better during the pandemic, particularly in the field of electronic training. This field advanced in recent years due to significant impacts of the Internet on daily lives, especially in education. The work-from-home industry created novel challenges to have a work-life balance, adding to employee strain.

A preliminary discussion was conducted with a few accounting professionals about their leadership development and work-life balance. Workload, less job autonomy, roles and responsibilities, family conflicts, less training and development, and work-from-home situation were identified as issues. Based on this review, the main research problem was to find the impact of work-life balance on the leadership of accounting professionals in Western Province, Sri Lanka. This research aimed to identify the impact of work-related causes, family-related causes, and work-life balance on the leadership of accounting professionals in Western Province and to provide appropriate recommendations for accounting professionals to develop work-life balance and leadership.

1.3. Research Gap

There is a lack of research articles in this area of research in Sri Lanka. Moreover, there is a lack of published journal articles on work-life balance and leadership impact. Reviewed journals also do not show much evidence for use for this study's theoretical framework. Thus, conducting this research study is critical.

1.4. Research Objectives

1. To identify the impact of work-related causes on leadership of accounting professionals.
2. To identify the impact of family-related causes on leadership of accounting professionals.
3. To suggest appropriate recommendations and implications for accounting professionals.

2. Literature Review

2.1. Leadership

According to Kokotsaki, Menzies, and Wiggins (2014), leadership is the activity of influencing other people by inspiring them, motivating them, and guiding them (Kokotsaki, Menzies, and Wiggins 2014). This definition is consistent with the findings of Johann (2022); this is done to get the group or organization closer to achieving its goals. After this point, we will refer to this individual as a leader. Leadership is being able to get things done with other people by inspiring and encouraging them (Johann 2022). A strong leader is able to guide their group in the proper direction for them to achieve all of their aims and goals. According to the findings of several studies, the effectiveness and productivity of an organization may be impacted by the kind of leadership that is used (Essa, 2019).

2.2. Work-life balance

According to Sen and Bakht (2013), the phrase "work-life balance" does not have a singular definition that can be applied to the whole concept (Sen and Bakht, 2013). Although there is not much consensus on the subject, the term relates to organizational support for dependent care, flexible work options, and family or personal leave. The company deliberately adopts work-life balance approaches to assist people in achieving a better equilibrium between their personal and professional lives so that they may improve in their professions. This problem has grown increasingly prevalent in recent years as a result of altering demographics and circumstances in the workplace (Wood et al., 2020). According to Brough et al. (2020), drawing a distinct line of demarcation between one's personal life and professional life is very challenging. The phrase "work-life balance" is questioned by these people because it implies a contradiction between the requirements of a profession and those of one's personal life. These individuals believe that it is possible to satisfy both sets of requirements (Brough et al., 2020).

2.3. Work-life balance impact on leadership

Ethical leadership, a sustainable work-life balance, and the socialization of employees inside an organization are the tenets of the argument (Bataineh, 2019). "Ethical leadership" is characterized by various qualities, including responsibility, integrity, morality, respect for others, awareness of human rights, and equality. If the managers of an organization demonstrate these attributes, the employees will have a higher level of confidence in those supervisors and a greater sense of safety. Those individuals will actively give their time and energy to their respective organizations, so reinforcing those organizations while also fighting for workplaces that are more ethically responsible and effective (Le et al., 2020). During the onboarding process, the socialization of recruits is often highlighted because of the significance and difficulty of acclimating new workers to the firm's culture. Companies may help recruits get over the first jitters that may impair their loyalty to the firm and the pleasure of their work by providing them with information and support via formal procedures. This may help new hires get over the initial jitters (Rosalina and Kodrat, 2017). This may be accomplished in the hospitality business, for example, by giving newly hired employees experience in various positions within the industry (such as food and beverage, reception, accommodation, reservations, and maintenance). This will make the transition into the new role easier and assist staff members in becoming more familiar with the resources available to visitors and customers. Following research and the collection of data, the authors concluded that ethical leadership management led to an improvement in the socialization and morale of the company. If an employer can inspire and support their workers to be happy and successful in their jobs, then the work-life balance of their employees may be managed more favourably and effectively (Munir et al., 2012).

The mediating impacts of work-life conflict among leadership and job satisfaction and psychological well-being (Aslam, 2015) hold that there is a definitive relationship and a connection between the two. Evidence suggests that transformational leaders go above and beyond the expectations of their contemporaries to create fruitful working environments. Transformational leaders help their followers to be more interested in their company and more dedicated to it by giving intellectual stimulation and promoting the development of fresh methods to work (Omar et al., 2020). Leadership behaviours, which strengthen followers' confidence in their abilities, may support leaders to improve followers' happiness in both work and personal life, focusing on the happiness of followers. According to Bryan, Sexton, and Adair (2019), transformative leaders are more likely to motivate their teams to address work-family issues by implementing fresh methods on old challenges, as a way of helping the team. It is possible via job sharing, in which two part-time workers collaborate to finish the activities that would ordinarily fall to a single full-time worker during the regular workweek (Bryan, Sexton, and Adair. 2019). Typically, these responsibilities are assigned to the full-time worker. Alternately, a compressed work week, in which employees work only four days per week but get an additional day off each week in exchange, may assist them in meeting their weekly work quotas while reducing stress and increasing the amount of time they must devote to

maintaining a healthy work-life balance. Leadership mediates the connection between family-friendly workplace perks, organizational commitment, and employee exit from the workforce. This finding was made possible because of the family-friendly workplace perks provided by the organizations.

According to a study by Haar et al. (2017), transformational leadership styles can potentially improve workers' perceptions of their ability to maintain a healthy work-life balance and their general feeling of well-being (Haar et al., 2017). These findings provided further evidence that managers and supervisors who adopt more transformational leadership styles are better at assisting their employees in striking a healthier balance between their personal and professional lives (Wang and Walumbwa, 2007). It is possible because leaders that use a transformational approach pay attention to the requirements of their team members and support their personal growth by acting as coaches or mentors. Tariq et al. (2012) identified the model of work-life balance as a win-win situation tool for the employees and the organization (Tariq et al., 2012).

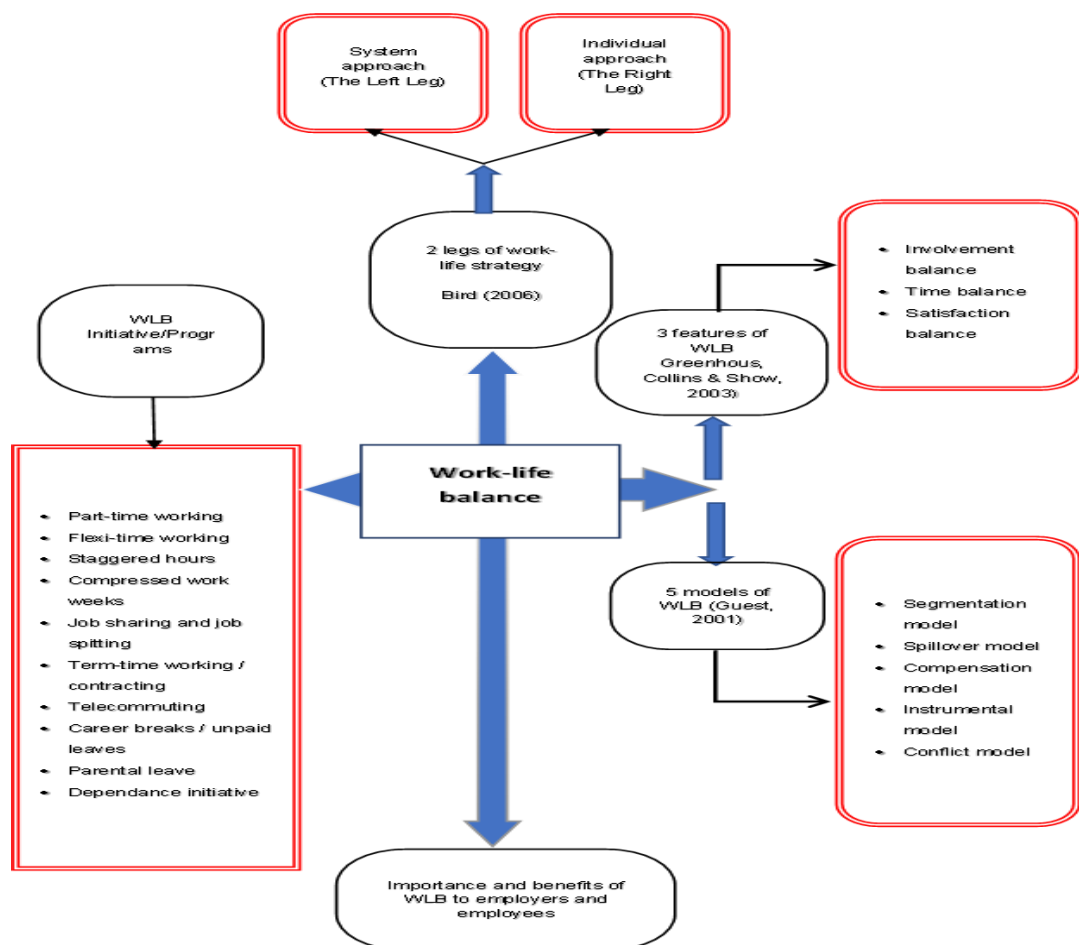


Figure 1. Work-life balance model

Source: (Tariq et al., 2012)

3. Methodology

The impact between research variables of work-life balance and the leadership of accounting professionals in Western Province has to be identified in this study. Further, it is required to determine the impact of work-related causes and family-related causes on the leadership of accounting professionals in Western Province. Correlation has to be conducted through statistical analysis to identify variables amongst research variables. Therefore, the explanatory research study is the most appropriate research method for the investigation. The study utilized the positivism research philosophy and the deductive research approach. The research is based on primary and quantitative data collection. Hence, the survey as the research strategy and the mono method as the research choice were employed. Primary data collection was conducted on the research sample for only three weeks, identifying the time frame as cross-sectional, and the respondents were surveyed using a questionnaire. Sixty accounting professionals in Western Province, Sri Lanka, from ABC accounting professionals accounting service providing company, were considered the sample for this study. According to the Morgan table, 60 was selected as the sample size since the company has 72 accounting professionals. This study utilized the convenience sampling strategy, and the statistical software SPSS was used for the analysis.

3.1. Conceptual Framework and Operationalization

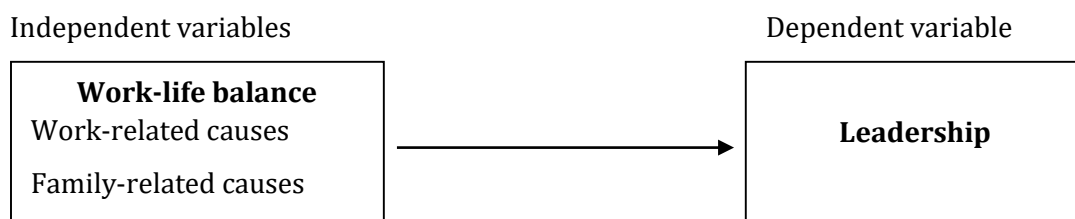


Figure SEQ Figure * ARABIC 2. Conceptual Framework

Source: (Researcher, 2022)

H1: There is a significant positive impact of work-related causes on the leadership of accounting professionals in the Western Province

H2: There is a significant positive impact of family-related causes on the leadership of accounting professionals in the Western Province

Table 1: Operationalization Table

Variables	Dimension	Indicators	Measurement	Questions
Work-life balance	Work-Related Causes	Working Hours	Likert Five-point scale	Q7-Q35
		Working Conditions		
		Work Pressure		
		Change of job		
		Job Autonomy		
		Work-life balance program		
	Family-Related Causes	Family Care		Q36-Q45
		Personal Care		
		Social Life		
Leadership		Transformational Leadership	Likert Five-point scale	Q46 – Q63
		Leadership		
		Transactional Leadership		

Source: (Researcher, 2022)

4. Analysis and Findings

In this section of the research study, the researcher finds solutions to the research questions. First, the researcher conducted the preliminary study and found the reliability and validity of the data. The identified demographic data and descriptive statistics are shown in appendixes one and two sequentially. Appendix 01 shows the demographic data analysis for the research study. The reliability and validity test results are shown below.

Table 2: Reliability and Validity

Variable	Cronbach Alpha	KMO Value	Sig Value
Work-Related Causes	0.842	0.644	0.000
Family-Related Causes	0.720	0.715	0.000
Leadership	0.897	0.725	0.000

As per the results, the researcher identified the reliability and validity of the data. Since all the Cronbach Alpha values are more than 0.7, the reliability of the study is certified. Family-related causes and leadership certified the validity of the research as they have KMO values of more than 0.7. Work-related causes, having a KMO value of 0.644, shows moderate validity.

According to the correlation analysis (Appendix 02), the correlation between work-related causes and leadership correlation is 0.740 between work-related reasons and leadership of accounting professionals in the Western province, which is good and demonstrates a strong relationship. The association between family-related causes and the leadership correlation is 0.752 between family-linked causes and work satisfaction of accounting professionals in the Western province (Appendix 02), which is positive and demonstrates a strong relationship.

The regression analysis identified the impact of independent variables (work-related causes and family-related causes) on the dependent variable (leadership). Based on the results, the researcher noticed that both p-values are 0.000 and less than 0.05. Therefore, the impact is significant under the 95% significance level. The regression equation to identify the impact of independent variables on the dependent variable is given below.

$$\text{Leadership} = -0.533 + 0.627 (\text{work related causes}) + 0.525 (\text{family related causes}) + \text{error}$$

The results of the regression analysis reveals a positive impact of independent variables on the dependent variable. Moreover, since the R squared value is 0.821, the developed regression equation's independent variables (work-related causes and family-related causes) describe the dependent variable by 82.1%.

The research objectives include identifying the impact of independent variables on the dependent variable. Based on the regression analysis results, the summary of hypothesis testing is shown in the table below.

Hypothesis	P value	Coefficient	Accept/reject
H1: There is a significant positive impact of work-related causes on leadership of accounting professionals in the Western Province	P = 0.000 0.0000 < 0.05	0.627	Accept
H2: There is a significant positive impact of family-related causes on leadership of accounting professionals in the Western Province	P = 0.000 0.0000 < 0.05	0.525	Accept

The findings reveal the impact of work-related causes of work-life balance on leadership to be positive and significant, achieving the first objective. Past journal articles have also certified this relationship of the positive impact of work-related causes on leadership. Professionals place a premium on work-related issues. Professionals' stress, job unhappiness, and leadership abilities are all negatively impacted by long working hours, poor working conditions, high work pressure, and lack of autonomy (Brue, 2019). Researchers have shown that a poor work-life balance hurts productivity since it decreases workers' motivation and increases their stress levels. Accountants are exhausted after a long workday because they are subjected to intense pressure. Moreover, workers were lukewarm about their employer's ability to accommodate their personal needs in terms of work schedules, child care, and other personal matters. Thus,

working hours aid workers' work-life balance, improving leaders' effectiveness in turn (Akar and Ustuner, 2019; Gavin, 2018).

Attaining the second objective, the researcher determined the impact of family-related causes on work-life balance on leadership to be positive and significant. Reviewing the empirical findings, the researcher identified that previous researchers have also certified this relationship of the positive impact of family-related causes on leadership. According to Mate, McDonald, and Do (2019), family-related causes are positively associated with the leader's success (Mate, McDonald, and Do, 2019). The term "work-life interference," which is also known as "work-family conflict" (WFC), refers to the friction that arises between a person's professional and personal spheres. Subsequent studies have shown that having social support is associated with better outcomes in the areas of employment, family satisfaction, and leadership development (Balikçi, 2018). Some workers prefer to keep work and home life apart via WLB techniques, while others prefer their work and family responsibilities closely aligned through efforts like job sharing or flexible scheduling. Workers use multiple barrier types to juggle the many competing priorities in their lives (Cooper, 2018).

5. Conclusion and Recommendations

5.1. Conclusion

In conclusion, in achieving a healthy work-life balance, work-family conflict may be mitigated by such measures as adjusting shift lengths, cutting down on weekends, instituting more flexible work schedules, and offering benefits like paid parental leave and child care. The purpose of the research was to examine whether Western Province accounting professionals' ability to strike a work-life balance affected their ability to lead. Moreover, the primary purpose of this study was to investigate the effects of work-family conflict on the leadership of accounting professionals.

5.2. Recommendations and Implications

Based on the research findings, the following recommendations regarding Sri Lankan accounting professionals are proposed. Leaders of organizations must engage in inventive thinking to devise tactics that make it possible for women and men to achieve equal levels of success in the workplace (Roebuck, Smith, and Haddaoui, 2013). Institutions can help younger generations to comprehend work-life balance by offering additional courses on coping mechanisms, goal planning, and role integration. The wellness paradigm (Hettler, 1984) suggests balancing occupational, intellectual, emotional, spiritual, physical, and social components. Work-life implies five aspects of life spliced together, which explains why men and women struggle to find work-life balance. Work pressure leads to work-life balance concerns among workers, and keeping people motivated increases leadership development (WOLOR et al., 2020). The organizational incentive of motivating workers to reduce workplace stress is also anticipated.

Businesses must prioritize their workers' education and growth, and organizational leaders should set aside more time for consensus-building around a system of shared values and goals. For this, a reward system based on positive reinforcement and compliance is recommended, contributing to a culture of integrity. With the use of an effective method of internal communication, such as an "open door policy," organizations may foster an environment where employees feel safe to express their ideas and concerns and feel appreciated for their efforts. In addition to a competitive wage, employers should place a high priority on creating a positive work environment by focusing on aspects like flexible scheduling and positive work culture. A mechanism must be available to encourage new ideas and to reward those who contribute.

5.3 Research limitation and future research scope

In this research, the researcher has limited the study to two factors—work-related causes and family-related causes. Also, the researcher has restricted the data collection to 60 accounting professionals in ABC accounting professional service providing company. Based on these limitations, future researchers can expand their research.

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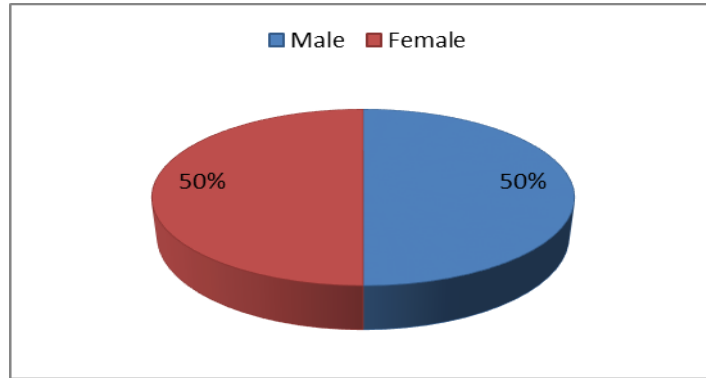
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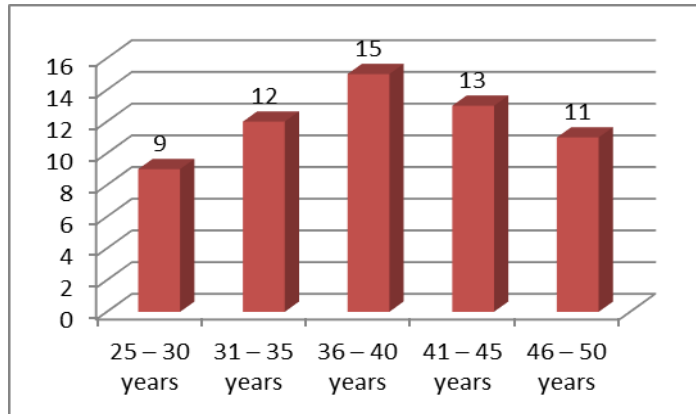
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Appendix one – Demographic Data Analysis

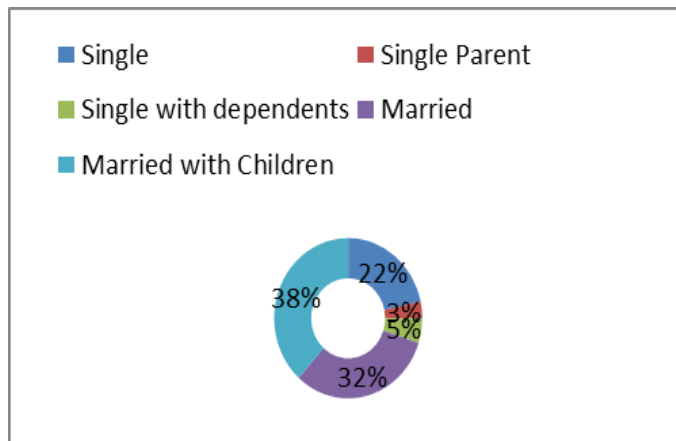
Gender



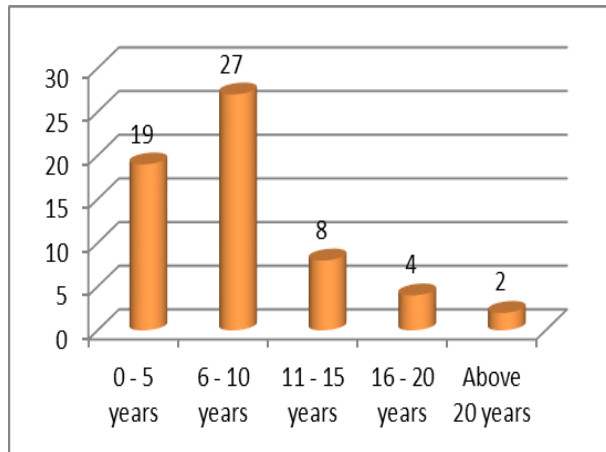
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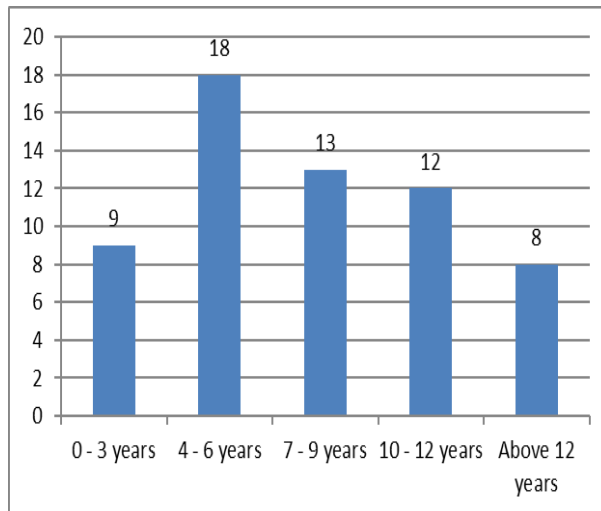
Marital Status



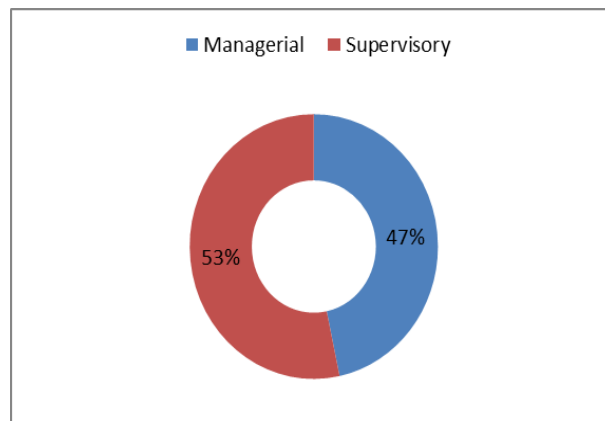
Work experience in the present job role



Work experience in the current organization



Job Area



Appendix Two - Descriptive Statistics**Statistics**

		MWRC	MFRC	MLD
N	Valid	60	60	60
	Missing	0	0	0
Mean		3.7060	3.7329	3.7484
Std. Error of Mean		.04990	.06426	.07196
Median		3.8103	3.8875	3.9444
Mode		3.86	4.00 ^a	4.00
Std. Deviation		.38649	.49778	.55742
Variance		.149	.248	.311
Skewness		-1.034	-1.026	-1.662
Std. Error of Skewness		.309	.309	.309
Kurtosis		1.074	.038	2.201
Std. Error of Kurtosis		.608	.608	.608
Range		1.86	1.80	2.44
Minimum		2.38	2.50	2.00
Maximum		4.24	4.30	4.44
Sum		222.36	223.98	224.90

a. Multiple modes exist. The smallest value is shown

Appendix Three - Correlation Analysis**Correlations**

		MWRC	MFRC	MLD
MWRC	Pearson Correlation	1	.651**	.740**
	Sig. (2-tailed)		.000	.000
	N	60	60	60
MFRC	Pearson Correlation	.651**	1	.752**
	Sig. (2-tailed)	.000		.000
	N	60	60	60
MLD	Pearson Correlation	.740**	.752**	1
	Sig. (2-tailed)	.000	.000	
	N	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

Appendix Four – Regression Analysis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.821 ^a	.674	.662	.32400

a. Predictors: (Constant), MFRC, MWRC

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.349	2	6.174	58.818	.000 ^b
	Residual	5.984	57	.105		
	Total	18.332	59			

a. Dependent Variable: MLD

b. Predictors: (Constant), MFRC, MWRC

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.533	.413		-1.292	.202
	MWRC	.627	.144	.434	4.358	.000
	MFRC	.525	.112	.469	4.702	.000

a. Dependent Variable: MLD