

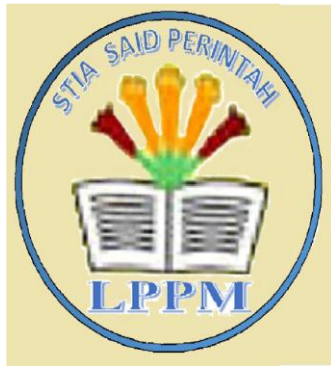
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**Is Work Life Balance Matter in  
Accounting Profession?**

**Hempry Putuhena<sup>1)</sup>  
M. Rifkhi Fauzan S<sup>2)</sup>  
Zalni<sup>3)</sup>  
Dwi Kriswantini<sup>4)</sup>**

**<sup>1,2,3,4</sup> Universitas Pattimura,  
Maluku, Indonesia  
[hempryputuhena@gmail.com](mailto:hempryputuhena@gmail.com)**



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**Abstract**

*This study investigates the impact of work involvement, work engagement, and work satisfaction on work-life balance within the accounting profession. Additionally, it proposes strategies to support employees in achieving a healthy balance and identifies key factors contributing to workplace changes that influence work-life balance. The relationships between the independent and dependent variables were analyzed using SPSS, based on a sample of 54 accounting professionals with diverse work experiences. The findings reveal that work involvement and work engagement have a positive effect on work-life balance, whereas work satisfaction does not exhibit a significant impact. Hypothesis testing results confirm that only the first two hypotheses were supported, while the third was rejected. The novelty of this study lies in its focus on work-life balance within the accounting profession, a field characterized by high workloads and stringent accuracy demands.*

**Keywords :** *Work Life Balance, Work Involvement, Work Engagement, Work Satisfaction*

## **Introduction**

Integrity and objectivity are fundamental principles in the accounting profession. Beyond intellectual competence, accountants must also maintain psychological well-being. A lack of impartiality and honesty can result in inconsistencies in work outcomes, impacting both personal and professional aspects of life. Consequently, individuals may experience stress and seek additional personal time outside of work (Jones & Taylor, 2017). Furthermore, the intense workload pressures within the accounting field particularly across different employment sectors, such as audit versus tax or Big 4 firms versus smaller firms present long-term challenges (Buchheit et al., 2016). Managing stress and workload pressure is crucial for achieving a stable equilibrium between professional responsibilities and personal life, a concept commonly referred to as Work-Life Balance (WLB).

Sirgy & Lee, (2018) identified two primary conceptualizations of Work-Life Balance (WLB): the ability to fulfill responsibilities across both work and non-work domains and the minimization of conflicts between these roles. Employees perceive WLB as the capacity to balance professional obligations with family, home, health, social activities, and other personal interests (Jones & Taylor, 2017). Effective decision-making across four key life domains work, home and family, community, and self (mind, body, and soul) is essential for achieving WLB. Integrating work with other life aspects is considered a more effective strategy for maintaining a healthy balance.

Achieving WLB has been shown to enhance productivity, as individuals experiencing excessive workload and fatigue exhibit brain activity similar to that observed during sleep (Rampton, 2016). Robinson (2011) further supports this claim, noting that MRI scans of fatigued brains closely resemble those of sleeping brains. Therefore, proper WLB management is crucial for optimizing performance, requiring active participation from both employees and organizations. Several key factors contribute to WLB, including Work Involvement (WI), Work Engagement (WE), and Work Satisfaction (WS).

Work involvement plays a crucial role in reducing role conflict, enhancing employees' confidence in addressing organizational challenges, and serving as a means of professional enrichment (Eldor et al., 2020). Employees who are deeply invested in

their work tend to exert greater effort in achieving organizational objectives (Rotenberry & Moberg, 2007). Consequently, highly engaged employees are more likely to participate in productive work activities, leading to improved overall performance quality (Johari & Yahya, 2016). Given the significant benefits of work engagement, organizations prioritize fostering employee attachment, as it contributes to organizational success. As a result, companies actively seek to create environments that support employees in achieving WLB (Wood et al., 2020). Additionally, employees' positive perceptions of their work can influence their view of WLB, and vice versa (Marais et al., 2014).

While work is essential, it should also provide personal fulfillment. The stress and pressure arising from professional responsibilities and family obligations often hinder individuals from achieving WLB. Kasbuntoro et al., (2020) describe WS as a positive attitude toward work that emerges from an evaluation of the working environment. This assessment considers work outcomes and reflects an expression of gratitude for achieving meaningful workplace values. Employees who experience job satisfaction are more likely to remain committed to their roles, whereas those who are dissatisfied may seek alternative employment opportunities.

Recognizing the importance of WLB for employees, this study aims to identify key factors influencing its development, particularly within the accounting profession, where research on WLB remains limited. This study seeks to propose strategies that support employees in achieving a healthy balance while identifying workplace factors that contribute to fluctuations in WLB. Additionally, it aims to help employees recognize challenges arising from conflicts between personal and professional life and explore approaches to maintaining a sustainable WLB.

This study contributes to the existing literature by addressing gaps in research on WLB within the accounting profession. While previous studies have examined WLB across various sectors, limited research has specifically focused on its implications for accountants, particularly concerning workload distribution, stress management, and career satisfaction (Smith et al., 2011). By addressing this gap, the study provides new insights into how accounting professionals navigate WLB challenges. Accordingly, this research seeks to identify the key factors influencing WLB in the accounting field and

develop practical recommendations for enhancing work-life integration within the profession.

### **Theoretical Framework and Research Hypothesis Development**

Shih & Wijaya, (2017) found that empowering individuals enables them to influence organizational actions, implement creative ideas in the workplace, and contribute to organizational excellence. However, excessive work involvement can lead to workaholism, a condition characterized by a persistent internal drive to work and feelings of guilt when not working (Guest, 2002). Additionally, individuals engaged in family roles may benefit from support provided by other family members, which facilitates the integration of their primary (family) and secondary (work) roles (Aryee et al., 2005). Thus, workplace engagement encourages individuals to acquire essential resources such as knowledge and social support that enhance their performance in both professional and family roles (Thakur & Kumar, 2015).

H<sub>1</sub>; WI affects positively the ability of workers to manage WLB in accounting profession.

Several scholarly studies have examined the relationship between WE and WLB, considering the time, effort, and emotional demands required by both professional and family responsibilities. Research has demonstrated that an individual's personal life—such as non-work happiness and work-family conflict significantly influences employee engagement, and vice versa (Halbesleben, 2010; Timms et al., 2015).

Organizations can foster a healthy WLB by implementing WE-focused strategies and policies, including flexible working hours, adaptable workspaces, part-time contracts, and parental leave (Wood et al., 2020). A study by Qing & Zhou, (2017) in mainland China identified WE as the strongest predictor of WLB. This finding is consistent with Ilies et al., (2017) who analyzed banking employees and found that daily WE experiences positively correlate with interpersonal work-family capitalization, ultimately enhancing daily family satisfaction and promoting a more balanced work-life dynamic in the banking sector.

H<sub>2</sub>: WE affect positively the ability of workers to manage WLB in accounting profession.

Satisfaction derived from the fulfillment of competency needs, workplace connections, and autonomy enables employees to better manage the interaction between work and personal life (Palumbo, 2020). When employees experience job satisfaction, their WLB improves, as a sense of fulfillment contributes to achieving equilibrium. Higher job satisfaction enhances performance, which in turn supports WLB, whereas a decline in job satisfaction may lead to its deterioration. The three key factors work involvement, work engagement, and job satisfaction play a crucial role in shaping WLB. Maintaining WLB is essential for fostering a positive work environment and ensuring the effective achievement of organizational goals.

H<sub>3</sub>: WS affects positively the ability of workers to manage WLB in accounting profession.

## **Method**

This study employs a quantitative research approach, with primary data collected through questionnaires adapted from Palumbo, (2022). The research variables are categorized into independent and dependent variables, where WI, WE, and WS serve as independent variables, while WLB functions as the dependent variable. WE and WS are measured using four statement items each, whereas WLB and WI are assessed using five statement items each. Responses are evaluated using a five-point Likert scale ranging from 1 to 5. The relationship between the independent and dependent variables is analyzed using SPSS. The study sample consists of 54 accounting professionals with diverse work experiences, selected to align with the research objectives.

## **Discussion**

The descriptive statistical analysis provides an overview of the research variables, including WI, WE, and WS, based on the responses of 54 participants. These statistics help illustrate the distribution and central tendency of the data, allowing for a better understanding of the respondents' perceptions.

### Descriptive Statistics

Variables	N	Min	Max	Mean	Std. Dev
(IV) WI	54	2.00	5.00	3.8287	.67959
(IV) WE	54	2.00	5.00	4.0741	.76113
(IV) WS	54	2.25	5.00	3.7075	.69483
(DV) WLB	54	1.25	5.00	3.1481	.77933
Valid N (listwise)	54				

Source; SPSS Output, (2024)

The descriptive statistics show that the WI variable has an average value of 3.82, with a standard deviation of 0.68, a minimum of 2, and a maximum of 5. Similarly, the WE variable has a mean of 4.07, a standard deviation of 0.76, and a response range between 2 and 5. The WS variable records a mean of 3.70, a standard deviation of 0.70, with the lowest and highest values at 2.25 and 5, respectively. Overall, these findings indicate that respondents provided consistent ratings across all variables. The standard deviations remain lower than the mean values, suggesting that the data is relatively stable and does not show significant dispersion.

Building on these findings, multiple regression analysis is conducted to examine the extent to which WI, WE, and WS influence WLB in the accounting profession. By analyzing the combined and individual effects of these variables, this approach provides deeper insights into how work-related factors contribute to employees' ability to maintain balance. Given the demanding nature of accounting work, understanding these relationships enables organizations to develop targeted strategies that promote engagement, satisfaction, and optimal work involvement to enhance overall WLB.

### Multiple Regressions

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1	(Constant)	.397	.689		.576	.567
	WI	.399	.150	.348	2.664	.010
	WE	.488	.126	.477	3.875	.000
	WS	-.206	.153	-.184	-1.351	.183

a. Dependent Variable: WLB

Source; SPSS Output, (2024)

### **The Relationship Between Work Involvement and Work Life Balance**

The findings indicate that WI has a significant relationship with WLB, as evidenced by a significance value of 0.010, which is below the 0.05 threshold. This supports Hypothesis 1, affirming that employees who are more involved in their work tend to maintain a better balance between their professional and personal lives. Employee involvement in decision-making processes fosters a sense of appreciation and enhances both individual productivity and overall organizational effectiveness. When employees actively participate in workplace decisions, they experience greater job satisfaction, which in turn motivates them to work more efficiently while ensuring that their personal lives remain balanced. Thus, fostering work involvement can serve as a strategic approach to promoting a sustainable WLB among employees.

### **The Impact of Work Engagement on Work Life Balance**

The results also support Hypothesis 2, which establishes a positive link between WE and WLB, as indicated by a significance value of 0.000. Work engagement reflects employees' dedication and attachment to their roles, making them more enthusiastic and committed to their responsibilities. This increased engagement positively impacts organizational productivity and enhances employees' ability to manage their work-life balance. However, excessive engagement may lead to increased workloads, potentially causing conflicts between work and personal life. Research by Peters & Blomme, (2019) highlights that strong work ethics can help individuals tolerate work-life conflicts arising from poor daily life strategy management. Furthermore, studies by Sirgy & Lee, (2018) suggest that engaging in multiple roles across different life domains provides opportunities for personal growth and fulfillment. Employees who are satisfied with their work environment tend to exhibit higher levels of productivity, and management plays a crucial role in shaping work engagement through policies and organizational structures (De Kort & Poell, 2016). Empirical studies by Kristiana & Purwono, (2019) and Wardani & Firmansyah, (2019) reinforce these findings, demonstrating that high employee engagement contributes positively to WLB across various industries.

## **Relationship Between Work Satisfaction and Work Life Balance**

In contrast to the first two hypotheses, Hypothesis 3 is rejected, indicating no significant relationship between WS and WLB. While employee satisfaction is linked to positive outcomes related to work, personal life, and stress management (Sirgy & Lee, 2018), it does not necessarily contribute to an improved WLB. Employees who experience fulfillment in their growth and basic needs may be more willing to allow work and personal life to overlap, potentially skewing their perception of WLB. Shevchuk et al., (2019) argue that autonomy and control over one's work environment can help employees navigate challenges in both professional and personal spheres. However, WS is primarily associated with aspects such as salary and workplace conditions, while WLB is more closely tied to employees' ability to manage their personal and professional commitments effectively. Therefore, even if employees receive the benefits they desire, it does not directly influence their ability to maintain a balanced work-life dynamic.

## **Conclusion**

The findings indicate that the ability of the 54 respondents to manage WLB is influenced by WI and WE. Proper management of these variables contributes to improve WLB, which in turn enhances employee performance. However WS, which was expected to impact WLB, does not show a significant influence in this study. The hypothesis testing results confirm that only the first and second hypotheses are accepted, while the third hypothesis is rejected.

## **Recommendation**

Companies and accounting firms must prioritize employee WLB to ensure optimal performance. Enhancing WI and WE can help employees feel valued and supported, leading to better WLB. This is particularly crucial for external auditors, who experience heavy workloads and high levels of focus, as their work-life balance directly impacts both their well-being and the quality of audit opinions.

## **Research Limitations**

This study was conducted within the constraints of available resources, leading to several limitations. First, respondents' answers may have been influenced by



temporary emotions or work-related stress. Second, the questionnaire format restricted respondents to selecting predefined answers without the option to elaborate. Third, only one respondent resided in the same region as the researcher, making data collection heavily reliant on online forms. Additionally, the questionnaire was in English, which, despite being necessary for content consistency, may have led to varying interpretations among Indonesian respondents. Lastly, the sample size ( $N = 54$ ) is relatively small, limiting the generalizability of the findings.

### Recommendations for Future Research

Future studies should consider incorporating interviews alongside questionnaires to gain deeper insights into respondents' perspectives. Expanding the sample size would also improve the representativeness of the findings. Moreover, additional variables that influence WLB should be explored, as this study does not encompass all possible determinants. These improvements can enhance the robustness and applicability of future research in this field.

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