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### **Influence of work-life balance on organizational decision-making by accountants**

### **Influencia del equilibrio entre la vida laboral y personal en la toma de decisiones organizacionales por contadores**

### **Influência do *work-life balance* na tomada de decisão organizacional por contadores**

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### **Abstract**

**Purpose:** To analyze the influence of Work-Life Balance on organizational decision-making by accountants.

**Methodology:** Descriptive, survey and quantitative. Data collection is carried out through a questionnaire sent via electronic mail, through the Conselho Regional de Contabilidade of Santa Catarina to accountants registered in the state. The sample consists of 96 respondents. For data analysis, the structural equation modeling technique is applied.

**Results:** It was demonstrated that the balance between work and personal life is necessary to make more assertive decisions in the organizations in which accountants work so that they are not harmed by unstable environments they might be in. The importance given to the balance between work and personal life by the respondents and to the systemic approach related to organizational decision-making is clear. It is possible to conclude that the balance between work and personal life influences the organizational decision-making of accountants.

**Contributions of the Study:** This study contributes in demonstrating the relevance of a balance in the lives of accounting professionals, given its impact on decisions made within the organizational environment and which impact clients and families, whether directly or indirectly.

**Keywords:** Decision-making; Work-life balance; Organizational decision; Accountants.

### Resumen

**Objetivo:** Analizar la influencia del equilibrio entre la vida laboral y personal en la toma de decisiones organizacionales por contadores

**Metodología:** Descriptivo, encuestativo y cuantitativo. La recolección de datos se realiza a través de un cuestionario enviado por correo electrónico, a través del Consejo Regional de Contabilidad de Santa Catarina, a los contadores registrados en el estado. La muestra está compuesta por 96 encuestados. Para el análisis de datos se aplica la técnica de modelado de ecuaciones estructurales.

**Resultados:** Reveló que el equilibrio entre vida laboral y personal es necesario para tomar decisiones más asertivas en las organizaciones en las que trabajan y para que no se vean perjudicados por los entornos inestables en los que se insertan los contadores. Se puede observar la importancia otorgada al equilibrio entre vida laboral y personal por parte de los encuestados y al estilo sistémico relacionado con la toma de decisiones organizacionales. Es posible concluir que el equilibrio entre vida laboral y personal influye en la toma de decisiones organizacionales de los contadores.

**Contribuciones del Estudio:** Contribuye demostrando cuán relevante es el equilibrio en la vida de los profesionales contables, dada su influencia en las decisiones que se toman en el entorno organizacional y que impactan a los clientes y familias, ya sea directa o indirectamente.

**Palabras clave:** Toma de decisiones; Equilibrio trabajo-vida; Decisión organizativa; Contadores.

### Resumo

**Objetivo:** Analisar a influência do *Work-Life Balance* na tomada de decisão organizacional por contadores.

**Metodologia:** Descritivo, de levantamento e quantitativo. A coleta de dados foi realizada por meio de questionário enviado via correio eletrônico, por intermédio do Conselho Regional de Contabilidade de Santa Catarina aos contadores com registro no conselho. A amostra é composta por 96 respondentes. Para análise dos dados é aplicada a técnica de modelagem de equações estruturais.

**Resultados:** Revelaram que o equilíbrio entre trabalho e vida pessoal é necessário para a tomada de decisões mais assertivas nas organizações nas quais atuam e para que estas não sejam prejudicadas por ambientes instáveis nos quais os contadores estejam inseridos. Percebe-se a importância dada ao equilíbrio entre trabalho e vida pessoal pelos respondentes e, ao estilo sistêmico relacionado à tomada de decisões organizacionais. É possível concluir que o equilíbrio entre trabalho e vida pessoal influencia na tomada de decisão organizacional de contadores.

**Contribuições do Estudo:** Contribui ao demonstrar o quão relevante é o equilíbrio na vida dos profissionais da contabilidade, tendo em vista sua influência nas decisões tomadas dentro do

ambiente organizacional e que impactam nos clientes e na família, seja de forma direta ou indireta.

**Palavras-chave:** *Work-Life Balance*; Tomada de decisão; Equilíbrio trabalho-vida; Decisão organizacional; Contadores.

## 1 Introduction

Work and personal life are connected in a complex manner and is the source of studies and interest of researchers and the public in general (Rothbard *et al.*, 2020). According to Souza, Sá and Lemos (2019), there is a growing interest in and debate about the topic Work-Life Balance and its evolution is directly related to society's trajectory, along with changes in the work market and the need to draw attention to the issue. Abdirahman *et al.* (2020) define balance between personal and professional life as the point of equilibrium between the quantity of time person dedicates to work and to their personal life. Susanto *et al.* (2022), on the other hand, states that this balance refers to fulfilling personal and professional roles, avoiding conflicts with other areas, such as the interference of professional responsibilities in personal life.

The same applies to Brazil where there is a growing concern with balance, especially when it comes to minimizing the possible impacts of one's professional life on personal life and vice-versa (Souza *et al.*, 2019). For Altoé and Voese (2018), getting support from work, engaging in work, with family and personal aspects are the cause behind the Work-Life Balance.

According to Khateeb (2021), the balance between professional and personal life also includes a person's social, community, religious and leisure activities. The author also points out that balance between work and life is a challenge both for individuals and organizations. Decision-makers are susceptible to risk-filled environments and are predisposed to making decisions amid transitory emotions which may lead to hasty solutions (Fagundes *et al.*, 2018).

According to Martin and Guimarães (2018), the implications of a decision are based on the level of its importance: the greater the level of relevance, the greater the amplitude of results based on the decision-maker's resolution. In this scenario, for Wong and Ko (2018), a solid managerial and cultural system is necessary, one that offers more options and control to individuals to deal with personal and family issues, allowing them to make better decisions.

In regard to organizational decision-making, accounting has an essential role since it provides relevant information to companies (Fagundes *et al.*, 2018). Hence, the historical memory of organizations, observed through preliminary reports and information, when handled efficiently, has the potential to assist in the decision process and lead to a competitive market advantage (Boghossian, Perez, Cesar & Barbosa, 2019).

There is a noticeably growing interest in the debate about work-life balance in which organizations are considering well-being and needs that are not related to work. Thus, the topic is growing in interest due to the constant evolution of organizations and their concern with work-life balance, aiming to mitigate any conflict (Souza *et al.*, 2019).

Altoé and Voese (2018) mention that, according to the American journal *Health Magazine*, financial consultants and accountants are among the ten top jobs prone to depression due to mental health disturbances that can lead to serious personal and professional problems, with one affecting the other. With this in mind, the relevance of accountants and the reflexes of

work-life balance on their practice and decision-making is clear, since the latter can result in serious financial consequences to clients.

There is a lack of studies exploring how work-life balance influences organizational decision-making specifically among accountants. While national research such as that done by Altoé and Voese (2018) and Oliveira and Faria (2018) address time management and its impact on the balance between personal and professional life; and international studies, such as those by Jahanshahi and Dehghani (2019) explore the relationship between quality of life at the job and organizational behaviors, none of these examine how this balance influences decision-making by accountants in their work environment. Other studies, such as that by Akinyele *et al.* (2016), aimed to understand how the balance between work and life affects work organization, while the study by Yang and Jo (2022), tested the effect of WLB with the employees of Chinese hotels. Hence, the investigation of whether work-life balance affects the quality of decisions made by accountants is relevant.

With this in mind, this study presents the following research question: **what is the influence of work-life balance in organizational decision-making by accountants?** Therefore, the aim of the study is to analyze the influence of work-life balance in organizational decision-making by accountants.

The study is justified by the evident negative impact of work-life balance related to accountants who have excessive work hours, made clear in a study by Altoé and Voese (2018). As Ribeiro (2021) points out, unregulated and unmoderated workday time, conditioned by an increase in responsibilities, leads to burnout. Andrade, Schafer and Lunkes (2019) posit that a well-organized time routine leads to employees who are satisfied with their personal and work activities. As Falume (2021) states, people do not always have the knowledge to make decisions outside of their routine and may make choices according to their needs. However, the author adds that decisions made may lead to results that have both positive and negative impacts.

It is also confirmed that different contextual reasons, for example, uncertain environments, can compromise the quality of organizational decisions (Brundin & Languilaire, 2022). Hence, Altoé and Voese (2018) defend that accounting professionals are more susceptible to adapting to changes and have an edge as to their professional expertise, evaluating organizational decisions in light of alterations in their social, family and professional contexts.

This study makes a theoretical contribution as a basis for further research in the topics addressed, associated with other variables and approaches to grant other organizational realities greater efficiency. It cooperates in practice to organizational order and raises reflections about the influence of decision-making in situations in which work and personal life are not balanced. It brings to light the issue of decision-making by accountants based on environments of uncertainty and the repercussions for clients. In sum, it also refers to the consequences that uncertain and unbalanced decision-making can lead to.

It also has a social contribution, especially in regard to Sustainable Development Goal (SDG) no. 3: “to ensure healthy lives and promote well-being for all at all ages”, and no. 8: “to promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all”. Thus, if accountants are well in the balance found between work and life, their decisions will possibly be more assertive and coherent, aiding the companies and individuals surrounding them. Therefore, this study cooperates in helping identify the balance between work and life in the organizations in which these accountants work.

## 2 Revision of the Literature

### 2.1 Work-Life Balance

Work-life balance is defined by Sousa *et al.* (2019) as the harmony between work and life with the aim of finding stability and minimizing conflict. Rothbard *et al.* (2020) state that a balance between personal and professional life is not necessarily stable and that it is possible to reach a balance even if there are moments of fatigue. Company collaborators who have gone through experiences of psychological detachment or relaxation tend to manifest an improved performance at work and demonstrate greater satisfaction with their job; they tend to invest in valuable resources which are their health and well-being (Xiaoyan & Woo, 2022).

According to Butt *et al.* (2018), it is important for companies to invest in their employees with a focus on their well-being and not only maximizing their profit. They also state that the human resources department of a company should select its collaborators among people who have a higher level of disposition which is directly connected to well-being. Tran (2021) adds that it is during recruitment and selection that the ideal candidate should be found for the job since it is an opportunity to assess and choose the person that best fits in with the company's aims.

For Grodt *et al.* (2022), actions within the organization providing a pleasant environment are necessary since these encourage individuals to reach for better performance and results. According to Tran (2021), work carried out with contentment is directly related to an employee's productivity, bringing benefits both to employee and employer. This reinforces findings by Khateeb (2021) who affirms that one of the greatest challenges today is precisely the balance between work and other challenges in life.

To offer collaborators better conditions to deal with personal and family issues, the authors present six factors that contribute to this balance: support at work regarding family issues, loyalty to work, flexibility in hours worked, life guidance, voluntary reduction of hours in the contract to attend to personal needs and, maintain work and career (Wong & Ko, 2009). This leads to a reduction in stress levels in their daily life and, consequently, the reduction in diseases caused by stress, better quality of life and freedom at work (Tran, 2021).

Still according to Tran (2021), collaborators who believe they can reach goals through their own daily battles are more likely to be well-succeeded in the work environment. The author adds that satisfaction at work is a mediator and is correlated to a collaborator's performance. According to Akinyele *et al.* (2016), there is an evolutive perception in valuing a balance between personal and professional life. The authors state that it is essential that companies focus on the development of a good organizational atmosphere, aiming at the collaborators' well-being and quality of life. Better quality of life at work considerably reduces a collaborator's disorganized behavior within companies (Jahanshahi & Dehghani, 2019).

Therefore, quality in decision-making is connected to and impacted by the well-being and quality of life of individuals (Brundin & Languilaire, 2022). An excessive number of working hours has a negative impact on the work-life balance, thus, organizing time for services done at work, so there is a limit, and they do not interfere with personal demands, is crucial (Altoé & Voese, 2018). Akinyele *et al.* (2016) state that this balance is valuable since the collaborator who has a balanced life tends to produce better, helping the company reach its organizational goals. The pursuit of both a balance between work and life and the professional knowledge and training needed by employees is part of a company's decision-making process and aids in the resolution of organizational problems (Jahanshahi & Dehghani, 2019).

## 2.2 Organizational decision making

Edwards' (1954) theory on decision-making states that individuals who have the responsibility for decisions approach their choices based on their preferences. According to March and Shapira (1987), the risk in decision-making is inherent to the process. However, decision makers who are in management are exposed to risks according to their experiences and motivational factors.

For cases such as economic or managerial decisions, it is crucial to verify that there is a reasonable basis for the decision. If it is insufficient, it is implicit that that decision should not be made, since it will not be empirically well-succeeded (Edwards, 1954). Managers have an inclination towards high performance and goals and thus expose themselves to risks precisely because they must focus on good results due to their own perceptions that the more experienced they are, the lower the flaws incurred (March & Shapira, 1987).

Krajbich (2019) states that behavioral decisions have a negative relation between deciding quickly and the probability of making the same choices constantly, i.e., decisions made in a timely manner will not always be made at other moments. Martin and Guimarães (2018) argue that simple or enigmatic decision-making within organizations does not depend on hierarchies and is constant, in the sense that it is always necessary.

According to Braga and Raupp (2020), decision-making is fundamental for activities in all departments and an essential tool for all managers who mediate issues from simple decisions regarding organizational routine to specific, crucial decisions related to results. For organization managers, decisions are a part of the crucial process of company performance and the agents in charge of this mission can face unexpected and limiting circumstances throughout the course of decision-making (Fagundes *et al.*, 2018).

Decisions vary in their characteristics, contexts, types of problems, profiles of decision-maker participation, and many other aspects of observation (Braga & Raupp, 2020). Hence, Martin and Guimarães (2018) point out that the impact of decisions is based on their scope, i.e., the greater the level of the decision, the greater the responsibility of management. Fagundes *et al.* (2018) affirm that people make quick decisions influenced by their emotions when they are at risk.

The different issues that need to be addressed in organizational decision-making are inevitable in daily life, and when these adversities are not articulated in a satisfactory manner and go through the scrutiny of multiple deciding agents, it is inevitable that conflicting ways of thinking, based on personal interests, arise (Pluchinotta *et al.*, 2022). It is important to consider differences in understanding, aims and values in multi-organizational decision making since eventually organizations will end up having to work together to reach a common goal (Pluchinotta *et al.*, 2022).

According to Braga and Raupp (2020), decision-making is based on management choices and goals, with a possibility of resolution arising from an arbitrary method defined initially by the decision-maker's intentions. The authors' also reveal that decisions can be refined with the aim of reducing risks and ambiguities, with the help of pertinent information upon demand.

Due to the computerization of knowledge and its accessible dissemination via the internet, many specialists are active on networks, aiding decision-making with their shared knowledge. Nevertheless, they are occasionally influenced by third parties before disseminating their opinions which makes it important for the decision-maker to explore the network for help before deciding, and take into consideration informational consensus (Li, Kou, Li & Peng, 2022). Nascimento and Gomide Junior (2014) state that companies can capture fundamental

information for their activities through their specialized collaborators or even via other free means of communication at their disposal.

Due to the need for aid in decision-making, Richard, Mayag, Talbot, Tsoukias and Maynard (2020) point out that, to a certain degree, decision-makers already have knowledge when asking for support for their decision; this request is only made on demand, i.e., in case the individual feels they need help. With the aim of helping and potentializing the results of a decision, Fagundes *et al.* (2018) indicate that it is important that the organizational structure be well-defined and in order, with the correct hierarchical division of labor as well. The authors comment that accounting has a very relevant role in aiding organizational decision-making, providing essential information to the company.

Brundin and Languilaire (2022) argue that strategic, qualified decisions are essential to reach the efficiency of the required goal, however, certain factors may compromise their effectiveness such as the absence of information about the facts. Boghossian, Perez, Cesar and Barbosa (2019) refer to data from the organization itself, founded on its historical memory, when well-managed, are able to help decision-makers with reports and information concerning the past of the organization. This information may give the company a competitive advantage.

Decisions within organizations can be based on contingencies or be systematic. The former, according to Dias, Picchiali, Silveira, Stettiner and Souza (2022), is more complex since it is influenced by external factors such as market variability, opportunistic behaviors, temporal pressures, etc. It refers to a relationship between external factors and the appropriate administrative methods used to reach company goals. The latter, according to Forte, Silva, Cunha and Silva (2022), refers to the analysis of the whole, i.e., all departments are involved in a vision of the macro environment that looks at the individual and the collective.

According to Braga (2023), the main differences between the systemic and contingent approach to decision-making are in the structure of their approach, adaptability and context, with the systemic being more rigid and the contingent more fluid and reflexive. Komazec and Jankovic (2023) state that the systemic approach has a structured approach guided by information with the aim of managing uncertainty efficiently, while the contingent approach is more adaptive and results tend to be unpredictable since it prioritizes the immediate context.

For Rebello (2019), adopting and incorporating the systemic way of thinking or systemic approach means considering the entire organization with its main complexities in unstable and intersubjective environments. A professional who thinks systemically takes on challenges, experiences their surroundings and acts within these with a cooperative and shared vision. Kourayem e Ghadim (2021) point out that the obstacles of a system approach are partiality, a focus on causal events, exaggerating the problematization of external conditions (those external to the system), issues with dual thought, formal thought, giving attention to phenomena instead of causes and analytical thought, since when the method of analysis is fragmented, important primary characteristics are lost.

De Sá and Callado (2023) state that the contingent approach – or contingent factors – are mechanical or organic organizational structures in which the decision-maker, or manager, based on their own strategies, is able to exercise some influence upon the external environment. However, there are some contingent factors that can affect accountant decision making. Gumier, Ribeiro and Raad (2022) mention human factors such as the scarcity of personnel and a lack of qualification on the part of personnel which justify a non-adhesion to change.

In this scenario, accountants are taking on new functions, demonstrating their great relevance to the market since they provide financial and economic information that helps in the development and growth of organizations and in decision-making (Resser e Pereira, 2018).



Gonçalves and Coutinho (2018) add that accounting information is extremely relevant since, with the right reports, companies are aided in their operational activities and decision-making.

### 2.3 Previous Studies

The chapter on previous studies presents an analysis of theoretical contributions that address the topic of this article. This part is provided to understand developments that have been reached in the area and to identify gaps. Through a review of the literature methodology, results and discussions are given to evince the relevance of this study.

In the study by Akinyele *et al.* (2016) the aim was to review the literature concerning the balance between professional and personal life and how this affects work organization. The results show that a good relationship between employee and employer, as well as a good work environment, have a positive relation with the quality of the service provided, an increase in production and collaborator turnover. They also point out that an imbalance between professional and personal life causes negative reactions in employees and that companies must act to maintain a balance.

Azevedo (2017) concentrated on the development of a conceptual model through fuzzy cognitive mapping tools that aim to recognize and perceive the relations of causality between the elements that influence ethical practices in the banking sector. Results showed that cognitive maps are highly applicable in terms of the structuring of dynamic and real-world problems, with the potential for minimizing mistakes in decision-making.

Altoé and Voese (2018) aimed to find explicative evidence in work-life balance and time management through the claims of 267 accountants from the state of Parana, Brazil. They identified that time is what most interferes in the balance between work and family. Their findings indicate that, as time at work is well-managed, accountants are able to increase their well-being at work and at home with the family.

Oliveira and Faria (2018) verified the relation between time management and work-life balance of active professors in Business and Accounting at the Federal University of Uberlândia, Brazil (UFU). Results indicate that, even when they take work home, these professors are satisfied with their jobs. Furthermore, the instructors maintain a balance between work and life and are able to manage their time so that it does not interfere with their time off and rest.

Jahanshahi and Dehghani (2019) collected data from 250 employees working in organizations in the public sector in the province of Kerman, southeast Iran, to analyze if the improvement in quality of life at work would have an impact on the reduction in anomic behaviors in public sector organizations. They examined the impact of three structural, managerial and social dimensions of the quality of work-life, including anomic behaviors among employees at the workplace. The results highlighted the importance that quality of life at work had in reducing anti-ethical and immoral behaviors among employees in public organizations.

Frare, Barboza, Cruz and Barbosa (2021) analyzed the features of publications on Management Control Systems (MCS) based on Web of Science (WoS) data to reveal changes, possible developments or guiding directions for researchers on the subject of organizational decision-making and MCS participation. They verified that the issue is a tendency among researchers and observed that MCS can promote better results in organizations and build insight to opportunities to explore the different roles of MCS in organizations, highlighting aspects such as organizational strategies, guidelines, behaviors, actions and perspectives.

Figueroa (2022) identified the profile of 265 outsourced employees in accounting and described their experiences regarding the balance between work and life when offering services from their home offices. Significant differences in profile were found and results indicated that the subjects under study agreed there were many advantages in working from their homes, not feeling there were any downsides in the issue of balance between work and life, with stable results being found for both variables. There were also no differences found as to gender for the issue of motivation, although in terms of work efficiency, women presented a higher level of balance in comparison to men.

Pluchinotta *et al.* (2022) proposed the discovery of systematic differences for the resolution of problems from the stakeholders' perspectives, demonstrating potential effects in decision-making. Results indicated that collaborative decision-making has its setbacks, since each of those involved have different interpretations based on their own point of view, and that a shared problem involves multi-departmental participation, hence, if differences are not understood among the whole group, the risks of mistakes and conflict increase.

Different from the abovementioned studies that address organizational decision-making or the balance between personal and professional life in an isolated manner, this research works with the relationship between these topics in the work of accountants. By investigating how work-life balance influences the strategic decisions of these professionals, this study expands understanding in relation to factors that permeate organizational management, considering human aspects that are sometimes ignored by organizations.

### 3 Methodological Procedures

To analyze the influence of work-life balance in organizational decision-making with accountants in the state of Santa Catarina, Brazil, descriptive research for objectives and survey for procedures, with a quantitative problem approach, was carried out.

The population was composed of accountants registered with the CRC<sup>TN</sup> in the state of Santa Catarina (SC) and the sample was 96 valid respondents. The questionnaire was sent in partnership with the CRCSC after contact via email was made requesting their assistance. After the request was approved, the research instrument was sent to the CRCSC which sent it to the accountants of the state of Santa Catarina via email. Due to the very low participation of the respondents, we asked the Board to re-send the questionnaire to obtain a greater number of answers. Not all accountants answered the questionnaire. This research instrument is a questionnaire with four blocks of questions, research contextualization and the consent for participation through the Free Consent Form.

The first block of 28 questions was based on research by Wong and Ko (2009) and Altoé (2014) and refers to work-life balance with a Likert-type scale of five points (1 for totally disagree and 5 for totally agree) in which 22 questions referred specifically to work-life balance, 5 to time management and 1 to a general perception of work and life. The second block was about the importance of expertise and presented three questions based on Altoé (2014) and Altoé and Voese (2018) with a Likert-type scale of five points (1 for not important at all; 2 for not very important; 3 for indifferent; 4 for important; 5 for very important).

As for organizational decision-making (block 3), the questionnaire by Nascimento and Gomide Junior (2014), containing 18 questions also with the 5-point Likert-type scale (1 for totally disagree, and 5 for totally agree), was used. This was subdivided into 10 questions

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<sup>TN</sup> Conselho Regional de Contabilidade = Regional Accounting Board.

dealing with the systemic dimension approach and 8 for the contingent approach. In addition, the last block referred to the respondent's profile, with 15 questions adapted from Altoé (2014).

A pre-test was performed to validate the research instrument with three professors, PhDs and accountants. The questionnaire was uploaded onto Google Forms (electronic platform) and sent electronically on December 15, 2022, through the Regional Accounting Board of Santa Catarina (CRCSC), to the accountants. It remained available until January 14, 2023.

After collecting the data, it was tabulated on electronic spreadsheets and analyzed by means of absolute (no.) and relative (%) frequency, as well as descriptive statistics with the *Statistical Package for the Social Sciences* (SPSS)<sup>®</sup> software. The standard deviation and interquartile range verification was calculated to identify possible outliers and then tabulated and calculated on electronic spreadsheets.

Data analysis was done in stages. Initially, an exploratory factor analysis was performed, followed by a confirmatory analysis. Subsequently, the structural equation modeling technique was applied using the SmartPLS<sup>®</sup> statistical software, version 4.0. The aim of the exploratory factor analysis was to investigate the relationship between a set of variables, identifying common factors and establishing a structure among the variables studied (Hair Jr. *et al.*, 2009). The confirmatory factor analysis aims at validating the theoretical constructs of the research and determining which variables were considered in the data analysis (Hair Jr. *et al.*, 2009).

The models used were reflexive since the indicators used in the research are the reflex of theoretical constructs. The structural equation modeling is a multivariate technique that combines elements of multiple regression, examining relations of dependence, and factor analysis, representing unmeasured concepts (factors) with multiple variables ((Hair Jr. *et al.*, 2009). The established relations are the result of the influence of the exogenous variables on the endogenous ones. When the exogenous variables (independent) vary, they are impacted by the endogenous variables (dependent) (Byrne, 2001).

Structural Equations Modeling, according to Hair Jr. *et al.* (2005), is a multivariate analysis that combines aspects of multiple linear regression and the analysis of common factors which propose the possibility of a transition from an exploratory to confirmatory factor analysis. This technique is appropriate for the evaluation of relations of causality among latent constructs or variables, increasing the variation explained in the endogenous latent variables as well as evaluating the quality of data (Hair Jr. *et al.*, 2009).

In this section, the profile of the respondents is made evident based on an analysis of absolute and relative frequency. Subsequently, the descriptive statistics relative to the subdimensions of each of the constructs analyzed is presented. Below are the results of the measurement model and finally the structural model in which the results related to the relation between WLB and organizational decision-making are analyzed.

## 4 Analysis and Discussion of Results

### 4.1 Respondent profile and descriptive statistics

Table 1 presents the profile of the respondents to this research, organized in categories. These are subdivided according to variables such as gender, age, marital status and if there are children. The data are expressed in absolute numbers (No.) and percentages (%) for each group, with the totals corresponding to the number of respondents in each dimension.

**Table 1***Profile of research respondents*

<b>Gender</b>	<b>No.</b>	<b>%</b>
Male	59	61.46%
Female	36	37.50%
Not informed	1	1%
<b>Age</b>	<b>No.</b>	<b>%</b>
from 18 to 29 y.o.	23	23.96%
from 30 to 49 y.o.	46	47.92%
From 50 to 69 y.o.	23	23.96%
Over 70 y.o.	4	4.16%
<b>Marital Status</b>	<b>No.</b>	<b>%</b>
Single	24	25.00%
Married/Common Law Marriage	62	64.58%
Separated/Divorced	8	8.33%
Widow(er)	2	2.09%
<b>Children</b>	<b>No.</b>	<b>%</b>
Yes	53	55.21%
No	43	44.79%
<b>Total</b>	<b>96</b>	<b>100</b>

**Source:** *Research data.*

Table 1 shows that 61.46% of the respondents are male and 37.50% are female. These results match those in the study by Altoé and Voese (2018) who also identified a majority of male respondents. Figueroa (2022), when analyzing outsourced employees in accounting in the Philippines, identified the opposite profile, especially in female participation, with a total of 72% of respondents being female and 28% being male.

When comparing the distribution of respondents in terms of sex with the total of accountants registered at the CRCSC, according to data from the portal itself, in July 2023 there were 21, 817 accountants, 55.53% male and 44.47% female. In any event, there is a perception of an increase in the presence of women in accounting throughout the years. According to Oliveira and Faria (2018), there has been an increase in female participation in the field and their study identified a high presence of women in Business and Accounting Sciences majors.

Most of the respondents are between the ages of 30 and 39, which reinforces that the profession is characterized as demanding a significant level of knowledge and experience which only comes with time. This data is in consonance with a study by Lima, Silva and Araújo (2020), highlighting that factors such as educational level and time of service at a company have a positive influence on the performance of accountants who mostly begin their career right after graduating in accounting in college and, throughout the years, develop technical abilities and specialized knowledge, hence becoming more experienced professionals.

Of the total number of respondents, 64.58% answered that they were married and most (55.21%) had children. Professionally, a great majority (88.54%) work as accountants with an active CRC (87.50%). 80.22% work in the private sector (employed at a firm or third sector, outsourced, independent professional, self-employed or a partner in a firm). The remaining 13.54% work in the public sector. Findings by Altoé and Voese (2018) differ in this aspect as to the percentage of employees in private and public companies, which was 41% and 35%, respectively.

Table 2 presents the professional profile of the respondents organized into categories. These are subdivided into variables: function, organization where they are employed, years of experience in accounting, time worked at current organization, registration active (CRC).

**Table 2**

*Professional profile of research respondents*

<b>Function</b>	<b>No.</b>	<b>%</b>
Accountant	85	88.54%
Accounting technician	11	11.46%
<b>Organization where employed</b>	<b>No.</b>	<b>%</b>
Public employee	13	13.54%
Employee at a company	34	35.43%
Private sector employee	43	44.79%
Outsourced	1	1.04%
Independent professional	1	1.04%
Self-employed	1	1.04%
Employed by the third sector	2	2.08%
Partner	1	1.04%
<b>Active CRC</b>	<b>No.</b>	<b>%</b>
Yes	84	87.50%
No	12	12.50%
<b>Years of experience in accounting</b>	<b>No.</b>	<b>%</b>
Up to 5 years	16	16.67
From 6 a 10 years	20	20.83
From 11 a 15 years	11	11.46
From 16 a 20 years	14	14.58
Over 20 years	35	36.46
<b>Time worked at current organization</b>	<b>No.</b>	<b>%</b>
Up to 5 years	38	39.59
From 6 a 10 years	14	14.58
From 11 a 15 years	14	14.58
From 16 a 20 years	6	6.25
Over 20 years	24	25
<b>Total</b>	<b>96</b>	<b>100</b>

Source: Research data.

As for experience working as an accountant, the bracket between 6 and 16 years (20.83%) stands out, as well as over 20 years (36.46%). The time worked at the same company is shown to be 39.59% for less than 5 years. There is a distribution among the time working at the current company (when the questionnaire was sent), indicating that besides respondents who are at the start of their career, most respondents have a higher number of years of experience working at the current company. We would like to highlight the number of respondents who have been working for over 20 years at the same company, which is 25%.

Table 3 presents the descriptive statistics of the subdimensions related to work-life balance and organizational decision-making, according to data collected in this research. For each subdimension, there are the minimum and maximum values registered, the average of answers and the standard deviation, which reflects the dispersion of data around the average. These indicators provide a quantitative interpretation of the variables analyzed.

**Table 3**  
*Descriptive statistics*

<i>Work-life Balance</i>				
Subdimensions	Minimum	Maximum	Average	Standard Deviation
Balance between work and family	1	5	3.6	1.408
Time Management	1	5	1.2	1.234
Importance of Expertise	1	5	4.7	0.651
General perception of work and personal life	1	5	3.8	1.014
<i>Organizational decision making</i>				
Subdimensions	Minimum	Maximum	Average	Standard Deviation
Systemic Approach	1	5	3.867	0.099
Contingent Approach	1	5	2.761	0.333

Source: Research data.

In Table 3, it is observed that, in regard to questions about work-life balance and organizational decision-making, answers came up at two extremes (both 1 and 5 in all the subdimensions), showing there were divergent opinions in the statements presented. It is important to note that the respondents consider a balance between work and family, expertise and a general perception of work and life as essential, which on a scale from 1 (minimum), for not important/completely disagree, to 5 (maximum,) for very important/agree completely, obtained averages of 3.6; 4.7 and 3.8, respectively. In the importance of expertise, the average was closer to 5, signaling relevance in the respondents' point of view as to paid work, family/leisure/hobbies and also sports in their lives, demonstrating the weight these aspects have in the life of the accountants that answered the questionnaire.

The relatively low average in answers regarding time management is noticeable; it is observed that most of the respondents disagreed about statements in this subdimension, with the average being close to 1 (totally disagree). In other words, they disagree that they have enough time after work to solve personal issues, enough time for their families (spouse/children); enough time for friends and that they feel cheerful after work. The results present a standard deviation of 1.234 up or down, which indicates there was not much variation in the answers.

Altoé and Voese (2018) identified that 81% of respondents agreed about the importance of leisure/hobbies in their lives and also confirmed that time was the main interferent in the balance between work and family. They indicated that when time at work is well-managed, they are able to increase their well-being at work and at home with their families. Findings by Jahanshahi and Dehghani (2019) match the results in our study since they highlight the importance quality of life has on work and the direct relationship this has, with a decrease in anti-ethical and immoral behavior among employees at organizations.

In terms of the construct organizational decision-making and its subdimensions, the highest average was seen for the systemic approach, 3.86, with a standard deviation of 0.09, identifying organizations that work in a more systemic manner. Pluchinotta *et al.* (2022) indicate that it is a challenge for individuals to choose systemic methods since they are associated essentially with decision-making that favors identifying more than one solution, i.e., not sticking to a rigid solution, but trying to explore different alternatives and possibilities to solve a problem or reach a goal. As for the contingent approach, the average in answers was 2.76, with a standard deviation of 0.33, which demonstrated that this approach is not very well-defined or recognized in the companies where the respondents work, or that they do not

understand the related questions since 2.76 is close to 3, the neutral point on the scale (neither agree nor disagree).

When comparing the construct work-life balance and organizational decision-making, it is observed that the former presents higher averages, indicating that the respondents consider the balance between work and life important since the majority of decisions made by the accountants considers the systemic approach. According to Akinyele *et al.* (2016), there is a positive correlation between a good relationship among employees and employers, a healthy work environment and the quality of services rendered. Furthermore, this relation is also associated with an increase in productivity and a reduction in collaborator turnover. Studies show that an unbalance between professional and personal life can lead to negative reactions among employees. Therefore, it is recommended that companies take measures to maintain a balance and be attentive to related aspects to promote a harmonious work environment.

To test the relation of work-life balance and organizational decision-making, it was necessary to begin by excluding respondents classified and identified as outliers, which were three. To identify these respondents, the standard deviation was calculated for questions where the value of the answer was four deviations above. To confirm the exclusions of the outliers, calculations based on the study by Anagnostou *et al.* (2020) were also used with the interquartile range verification, adapted according to the following mathematical formulas:

$$\begin{aligned} IQR &= Q_3 - Q_1 \\ L_{sup} &= \bar{x} + 1,5 \times IQR \\ L_{inf} &= \bar{x} - 1,5 \times IQR \end{aligned}$$

Where  $IQR$  refers to interquartile range

Where  $Q_3$  refers to quartile 3

Where  $Q_1$  refers to quartile 1

Where  $L_{sup}$  refers to the superior limit

Where  $L_{inf}$  refers to the inferior limit

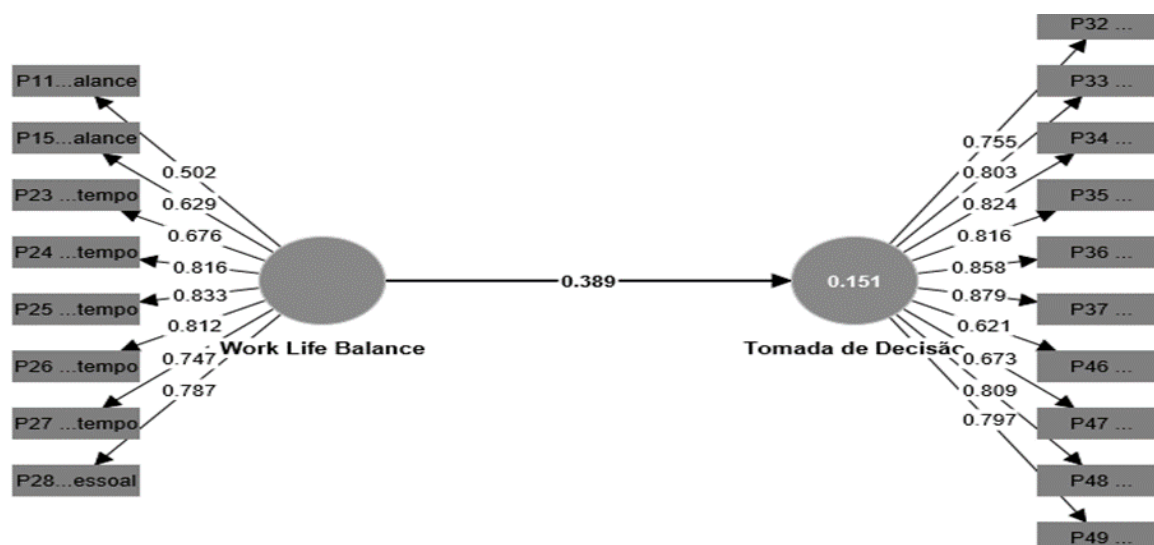
Where  $\bar{x}$  refers to the arithmetic average.

After calculating the interquartile range, it was possible to confirm the outliers already made evident through the standard deviation, giving the exclusions greater credibility.

## 4.2 Measurement Model

The validation of the measurement model took into account steps recommended by Hair Jr. *et al.* (2009), carried out with the SmartPLS<sup>®</sup> software, version 4.0, beginning with the analysis of *Cronbach's Alpha*, *Composite reliability (rho\_a)*, *Composite reliability (rho\_c)*, *Average Variance Extracted (AVE)* to verify the convergent validity. To analyze internal consistency, the *Composite Reliability (CR)* was analyzed. In consonance with Hair Jr. *et al.* (2009), the AVE and *Cronbach's Alpha* indicators are acceptable if the factorial load is superior than 0.5 and 0.7, respectively.

For the credibility of the construct, 32 questions that undermined the measurement model with factor loadings lower than 0.500 were excluded since they did not bring favorable results or relevance to the data analysis. Thus, Figure 1 presents the estimate of paths and factor loadings, while Table 4 presents the results of correlations of latent variables of the first order, also indicating the CR, *Cronbach's Alpha* and AVE results.



**Figure 1** Estimates of paths and factor loadings

Source: Research data.

The excluded questions refer to the importance of expertise (3 questions), work-life balance (20 questions), general perception about work and life (1 question) and, finally, organizational decision-making (8 questions). We would like to point out that all the questions in the construct related to perceptions about time management were kept in the model since factor loading was higher than 0.500.

The model was validated after three rounds of tests and exclusions of indicators until construct reliability and validation were reached. The steps suggested by Hair Jr. *et al.* (2009) were followed, in other words, instead of automatically eliminating the values presenting loadings under 0.7, the removal of the items was analyzed according to the composed reliability and validity of the construct content. Below, Table 4 presents the reliability and validity of the constructs analyzed (work-life balance and organizational decision-making).

**Table 4**  
Reliability and validity of constructs

Indicator	Organizational decision-making	Work-Life Balance
Cronbach's Alpha	0.932	0.873
Composite Reliability ( $\rho_a$ )	0.954	0.879
Composite Reliability ( $\rho_c$ )	0.942	0.901
Average Variance Extracted (AVE)	0.620	0.538

Source: research data.

In Table 4, it is clear that the results of Cronbach's Alpha, CR and AVE are satisfactory numbers precisely because they are above the limits stipulated by the theory. These data are responsible for demonstrating the reliability of the research. As for Cronbach's Alpha, we can see that the lowest index of factor loading was 0.873, for CR ( $\rho_a$ ) it was 0.879, and CR ( $\rho_c$ ) was 0.901, while for the average variance extracted (AVE), the lowest factor load was 0.538. Hence, it was possible to confirm that the constructs showed acceptable limits to run measurement modeling. Furthermore, the collinearity statistics demonstrated that the Variance Inflation Factor (VIF) of the models was 1.000, within the limit that is considered acceptable by Hair Jr. *et al.* (2009). This suggests that there is no multicollinearity in the model. It is important to say that the construct organizational decision-making has the highest loading indicating its elevated importance in the model.



### 4.3 Structural model

Table 5 shows the results of the structural model that relates work-life balance to organizational decision-making.

**Table 5**  
*Structural model*

Work-Life Balance -> Organizational decision making	
Coefficient (Beta)	0.389
Sample Average	0.424
Standard Deviation	0.072
t Statistics	5.423
P values	0.000*
Bias Estimator	0.035
Margin of Error	2.50%
Reliability	97.50%
R <sup>2</sup>	0.151
Adjusted R <sup>2</sup>	0.142

\* Significance at 1% level.

Source: research data.

Table 5 demonstrates that P values show the significance of the model, and the research is lower than 0.05, with credibility over 95%. The result of the standard deviation among the constructs was 0.072, i.e., the data is consolidated close to the average. Based on the P value results of 0.000 and the Statistics t of 5.423, we can see that work-life balance significantly influences organizational decision-making, in other words, a balance between work and family is important for accountants to make the best decisions in the organizations where they work.

The model presents a reliability of 97.5% based on the result of the sample averages, with 2.5% being the margin of error found in the data analyzed. According to the results of the estimating bias of 0.035, the model is considered a significant and impartial bias that is able to estimate the models of common factors (Sarstedt, Hair, Ringle, Thiele & Gudergan, 2016).

The result of the R<sup>2</sup> explains the model since it refers to the percentile of the dependent variable variance (organizational decision-making) explained by the independent variable variance (work-life balance) (Hair Jr. *et al.*, 2009). Cohen (2013) considers the Adjusted R<sup>2</sup> (adj.) for the social sciences with an average explanation near 13%; as for size, the effect is average.

The favorable results of model significance corroborate the statements made by Brundin and Languilaire (2022) and Altoé and Voese (2018) that uncertain environments, due to the lack of balance between work and family, can harm organizational decision-making. According to Altoé and Voese (2018) time is the main aspect interfering with the balance between work and family, although, if time is well managed at work, accountants can elevate their well-being at work and at home with their families.

In addition, the study by Bogdan *et al.* (2020) reinforces these findings. The authors state that work-life balance added to satisfaction at work can impact both professional and personal decision-making. This is confirmed by results obtained in this research. Another important factor is the number of years working. Mala, Chand and Patel (2018) point out that experience impacts decision-making and affects the quality and results of professional acumen. In this sense, the variability in how long respondents have been working stands out: all are above 10 percentage points for each, with a greater focus on the 20-year period at work.

Hui, Ping and Yuan (2023) point out that gender affects the decisions made by accountants. These authors conclude that women tend to follow regulations and have an ethical behavior, while men make decisions more independently and are skeptical in their judgement. This leads us to understand, with the results found in our research and the fact that men predominated among the respondents, that their decisions are more pessimistic.

Hence, work-life balance can affect organizational decision-making for accountants, but this will only lead to an impaired decision if the agent is not able to decide due to an environment that is marked by uncertainty. The results of this study complement those found by Wong and Ko (2009) and Altoé (2014) for work-life balance, as well as Altoé and Voese (2018), regarding the importance of expertise. As for organizational decision-making, it corroborates studies by Nascimento and Gomide Junior (2014) in that decision-making is essential for a company's survival since it is at the core of management and possibly represents the most distinctive task of those in charge. The ability to make efficient decisions is a critical factor for the success and progress of organizations amid the complex challenges of business environments today.

Besides the benefits mentioned above, Frare *et al.* (2021) point out that profiles on management control systems, promoted by research that shows better decision-making results are associated with organizational control such as strategies, guidance, behaviors, actions and organizational perspectives, can help improve results in organizations.

## 5 Final Considerations

The present study analyzes the influence of work-life balance on organizational decision-making by accountants in the state of Santa Catarina, Brazil. Results show that the balance between work and personal life is crucial for accountants to make more assertive and coherent decisions in organizations. The importance given to a balance between work and family is noticeable, as well as the expertise and the general perceptions about work and life, thus contributing to better performance at work and connecting it to a better personal life.

It was observed that respondents ascribe significant value to a well-paid job, to family, leisure, hobbies and sports. These issues are relevant to a feeling of well-being in life since they reflect on work and performance. In addition, it is noticed that there is some difficulty for these professionals when it comes to organizing time. Also, the systemic approach predominates in terms of organizational decision-making, i.e., accountants tend to look for more information to solve problems and make decisions.

With these results, we conclude that the balance between work and life influences the organizational decision-making of accountants. Therefore, it is important that the professionals studied manage their work time and allocate time for their families, leisure, hobbies and sports to increase their well-being at work and at home. In this way, they will present better performance and productivity at work, which reflects on better decisions made in the organizational environment. Thus, a balance between work and family is indispensable for a more rational and assertive decision-making process.

This study contributes to the theory by expanding the discussion on aspects related to health and life in the organizational environment of accountants, realizing how this can impact results through the decisions made. In terms of practical contributions, it is noticed that the balance between work and life influences accountant decision-making in organizations and should be considered by said organizations since the effects can be seen in the results of the company itself, as well as for clients and even for the families of these accountants. The more

and better organized personal life is – whether in terms of health, sports, leisure, family life – the better the productivity.

The findings of this study can contribute socially since, if accounting professionals are more attentive to the balance between work and life, dedicating some time for sports and family, health and leisure, this can improve these professionals' well being considerably. The routine at work can then become lighter and consequently decisions can be more coherent, reflecting on all those who directly or indirectly are a part of these accountants lives or have any contact with their family members.

This study has some limitations, such as its range, since it considers only accountants in one state. We recommend that additional research about work-life balance and organizational decision-making be targeted towards a different audience, such as those who receive information from accountants, for example, investors and entrepreneurs. In addition, new studies could include a deeper application of interviews to expand the understanding of the nuances of this relation. Future studies could also consider other questions related to the well-being at work of accountants, work-family conflicts, turnover intention and its impact on organizational decision making, as well as on work performance. Expanding the research to a national level, or even to other professions, or students and professors in the accounting field, could also be a possibility.

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**APENDIX – Questionnaire**

<b>BLOCK 1 – Balance between work and personal life</b>		1 (totally disagree)	2 (somewhat disagree)	3 (neither agree nor disagree)	4 (somewhat agree)	5 (totally agree)
Q1	I feel accomplished when I have time for my family and personal life.					
Q2	I have different responsibilities to attend to throughout the stages in my life.					
Q3	I want to dedicate more time to fulfill my personal interests and aspirations.					
Q4	I would consider reducing the daily number of hours at work for a proportional wage.					
Q5	I believe my ability to concentrate at work is the result of the support I get from my family.					
Q6	You would be able to give up a high position at work during a specific period in your life to dedicate more time to your family and personal life.					
Q7	I can use time away from work for unpredictable situations (for example, taking care of sick children).					
Q8	My workmates are understanding when I make comments about personal or family matters that affect my work.					
Q9	I feel anxious to get back to my workmates.					
Q10	I accept working extra hours when asked because I am committed to my job.					
Q11	My immediate manager understands me when I make comments about personal or family matters that affect my work. *If you are the manager, consider your position in regard to your employee.					
Q12	I take work to finish at home.					
Q13	I accept working extra hours because it is important for my progress in my career.					
Q14	I am able to choose the best date for my vacation. In this situation, my workmates support me.					
Q15	I can balance my work and personal and family life because my work gives me flexibility in my schedules.					



Q16	I am considering changing my work from fulltime to parttime during six months, one year or two years to dedicate more time to my personal or family activities.					
Q17	I live close to work to reduce travel time.					
Q18	Even if I am paid or have the right to take leaves later, I do not accept working extra hours.					
Q19	I am able to do my assignments at work within the hours I was hired for.					
Q20	I intend to have children within the next five years.					
Q21	My immediate manager allows me to do alternative work hours if my regular work hours are not enough to do all my assignments. * If you are the manager, consider your position in regard to your employee.					
Q22	I accept working at least 10 hours per day to keep my job.					
Q23	I have enough time to sleep.					
Q24	I have enough time after work to solve my personal issues.					
Q25	I have enough time for my family (spouse and/or children).					
Q26	I have enough time for my friends.					
Q27	I feel very energized after work.					
Q28	I feel my work is favorable to a balance between my professional and personal life.					
<b>BLOCK 3 – Importance of expertise</b>						
Q29	PAID WORK is important in your life.					
Q30	FAMILY is important in your life.					
Q31	LEISURE / HOBBIES / SPORTS is important in your life.					
<b>BLOCK 4 – Organizational decision-making</b>						
Q32	...is strategic and guided by processes to find solutions.					
Q33	...has clear rules that must be followed.					
Q34	...has a dynamic process to find solutions.					
Q35	...is done based on the evaluation of alternatives to find solutions to problems.					
Q36	...is done based on organized information.					
Q37	...is done based on information that aim at the best understanding of a decision.					

Q38	...is done without prior definition of who the parties that participate in the decision are.					
Q39	...is done without identifying the objects in search of solutions to a problem.					
Q40	...is done without concern that the solutions found to a problem have positive consequences.					
Q41	...is done without defining what the preferences of the parties for the solution of the problem are.					
Q42	...is done without important information associated to the problems.					
Q43	...is done without the effort of the parties in solving problems.					
Q44	...is done without procedures that organize the search for solutions to problems.					
Q45	...is done without a process for the said decision to be made.					
Q46	...uses rules to decrease uncertainty in making said decision.					
Q47	...uses rules to decrease risks in said decision.					
Q48	...negotiates goals as the tool to negotiate conflicts.					
Q49	...has known processes for the solution of problems.					
<b>BLOCK 5 – Personal information</b>						
Q50	Gender:	( )	Male			
		( )	Female			
Q51	Age group:	( )	18 to 29 y.o.			
		( )	30 to 39 y.o.			
		( )	40 to 49 y.o.			
		( )	50 y.o or over			
Q52	Marital status:	( )	Single			
		( )	Married or Common Law Marriage			
		( )	Separated / Divorced			
		( )	Widow/er			
Q53	Do you have children:	( )	Yes			
		( )	No			
Q54	Professional category:	( )	Accounting technician			
		( )	Accountant			
		( )	Other: _____			
Q55	Do you have an ACTIVE registration with the CRC-PR:	( )	Yes			
		( )	No			
Q56	Your professional activity is related to accounting:	( )	Yes			
		( )	No			

Q57	You work specifically with:	<input type="checkbox"/> Auditing <input type="checkbox"/> Forensics <input type="checkbox"/> Controllershship <input type="checkbox"/> Accounting and/or Estate <input type="checkbox"/> Taxes and/or Fiscal <input type="checkbox"/> Service <input type="checkbox"/> Human Resources <input type="checkbox"/> Public accounting <input type="checkbox"/> Teaching Other: _____
Q58	At your organization, you are:	<input type="checkbox"/> Company owner <input type="checkbox"/> Private employee <input type="checkbox"/> Public employee <input type="checkbox"/> Third sector employee Other: _____
Q59	Your position:	<input type="checkbox"/> Accounting clerk <input type="checkbox"/> Accounting assistant <input type="checkbox"/> Accounting analyst <input type="checkbox"/> Accounting supervisor/manager <input type="checkbox"/> Accountant <input type="checkbox"/> Auditor <input type="checkbox"/> Controller <input type="checkbox"/> Teacher Other: _____
Q60	How long have you been working at your company:	<input type="checkbox"/> Less than 5 years <input type="checkbox"/> 6 to 10 years <input type="checkbox"/> 11 to 15 years <input type="checkbox"/> 16 to 20 years <input type="checkbox"/> Over 20 years
Q61	How many years of experience do you have in accounting:	<input type="checkbox"/> Less than 5 years <input type="checkbox"/> 6 to 10 years <input type="checkbox"/> 11 to 15 years <input type="checkbox"/> 16 to 20 years <input type="checkbox"/> Over 20 years
Q62	In what city do you work:	
Q63	What is the average number of extra hours you work monthly :	<input type="checkbox"/> I do not work extra hours <input type="checkbox"/> from 1 to 5 <input type="checkbox"/> from 6 to 10 <input type="checkbox"/> from 11 to 15 <input type="checkbox"/> from 16 to 20 <input type="checkbox"/> from 21 to 30 <input type="checkbox"/> from 31 to 40 <input type="checkbox"/> more than 40
Q64	Do you get paid for working extra hours:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Q65	What is your pay scale group, considering the current minimum wage in Brazil?	<input type="checkbox"/> Less than 2 minimum wages <input type="checkbox"/> from 3 to 5 minimum wages <input type="checkbox"/> from 6 to 10 minimum wages <input type="checkbox"/> from 11 to 20 minimum wages <input type="checkbox"/> More than 20 minimum wages