

WORK-LIFE BALANCE AND JOB PERFORMANCE AMONG ACCOUNTING FACULTY MEMBERS

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ABSTRACT

This study evaluated the influence of work-life balance on the job performance of Accounting faculty members. A descriptive, survey-based, and quantitative research design was employed. An electronic questionnaire was distributed to Accounting professors across Brazil, resulting in a sample of 83 respondents. Structural equation modeling was applied for data analysis, and calculations were performed using the SmartPLS® software. The results revealed that work-life balance, particularly with regard to time management, significantly influences the job performance of Accounting faculty members. Therefore, professors who are able to manage their time effectively and allocate leisure hours with family and friends tend to achieve better work performance. It is concluded that when faculty members successfully balance their professional responsibilities and personal lives, this results in a healthier and more productive work environment, benefiting colleagues, the educational institution, and consequently, the students. The study contributes from theoretical, practical, and social perspectives by demonstrating the need for balance in the lives of Accounting faculty members, considering its influence on the training of competent professionals in the field.

Keywords: Work-life balance. Job performance. Faculty members. Accounting.

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1 INTRODUCTION

Much discussion has taken place in recent years regarding the performance of professionals across various fields, advancing to the point of generating different perceptions about the elements that influence performance (Al-Alawi et al., 2021). Alongside this, there has been an increase in studies focusing on personal life and work, topics that, due to their complexity and relevance, have attracted researchers' attention and revealed the growing need for further investigations on the subject (Rothbard et al., 2020).

According to Souza et al. (2019), the focus on personal life and work is related to changes in the labor market as well as to the evolution of society, highlighting the concern and growing interest in discussions about work and life balance. Work-life balance, known internationally by the same term, represents the equilibrium between family and work demands (Altoé & Voese, 2018).

The lack of such balance, as pointed out by Chuan-Chiew et al. (2018), may lead to several problems, including occupational diseases, lower productivity, reduced harmony between personal and professional life, and higher turnover intentions. Rashid et al. (2022) add that work overload significantly affects this balance, with considerable repercussions on task performance and execution.

Moreover, the increase in workload and the uncertainty surrounding assigned roles often result in disharmony between professional and personal spheres, leading to emotional exhaustion (Wei & Ye, 2022). Work-related demands also contribute to this imbalance, which, when combined with inadequate remuneration and long working hours, can lead to fatigue, low productivity, and job dissatisfaction (Wei & Ye, 2022; Vasumathi et al., 2019). Thus, conflicts can be avoided by promoting a greater balance between work and life, such as by reducing long working hours (Vasumathi et al., 2019).

To foster an environment that promotes employees' well-being and supports balance between personal and family life, organizations should focus on providing flexibility in working hours, guidance for employees' personal lives, reduced workload, and career planning (Wong & Ko, 2009). Employees spend a large portion of their day at work and commuting (Altoé, 2014). However, attention should also be given to other aspects, such as family and personal life (Altoé, 2014), which directly influence professional performance across different fields.

In this context, university professors also face various challenges, such as inadequate working conditions, irregular schedules, lack of institutional support, and conflicting responsibilities. These factors hinder the ability to maintain an effective balance between professional obligations and personal life (Unal & Dulay, 2022; Suryani et al., 2021; Fadhilah et al., 2022; Magdalena et al., 2022; Mahardika et al., 2022; Vasumathi et al., 2019). According to these authors, such challenges prevent teachers from achieving an efficient work-life balance, resulting in difficulties in meeting professional and personal expectations.

As a consequence, these challenges lead to suboptimal results in both areas, and such difficulties may also interfere with teachers' classroom performance (Unal & Dulay, 2022). For professors, work demands and the lack of a positive organizational environment can cause an imbalance between professional and personal spheres, generating negative effects on their well-being and, consequently, on their professional performance (Wei & Ye, 2022). Hatane et al. (2022) note that a healthy work-life balance has a positive impact on the professional image of accountants, improving and confirming that a strong career image in accounting has positive implications for the future of the profession.

In the accounting field, Silva and Rodrigues (2013) emphasize that professors face an additional determining factor the constant need to update their knowledge due to frequent changes in accounting standards and regulations which further increases their workload.

Given the above, a research gap was identified regarding the relationship between work-life balance and the job performance of Accounting professors. Therefore, the present study addresses the following research question: What is the influence of work-life balance on the job performance of Accounting faculty members? Based on this question, the objective was to evaluate the influence of work-life balance on the job performance of Accounting professors.

This study is justified according to Vasumathi et al. (2019), as personal and professional life are directly and causally related. Long working hours, for example, require considerable energy and often result in stress and low performance. Moreover, Demir and Budur (2023) highlight the importance of balance between personal and professional life for professors, considering it essential to achieving desired outcomes. The study is also justified by the ongoing concern with work-life balance within educational institutions, where emotional stability is crucial, along with a set of professional skills necessary for excellence in teaching and for maintaining harmony between professional and family life (Vasumathi et al., 2019). This is no different in the accounting field.

The study contributes by encouraging new research on the topic, incorporating other variables and different analytical approaches, with the aim of making the results more relevant and applicable to various types of institutions. In practice, it offers insights to academia regarding the influence of work-life balance on the performance of Accounting professors, especially in situations where work and life are not in equilibrium, demonstrating the resulting effects on performance. From a societal perspective, the study highlights that greater attention to professors, whether in Accounting or other fields, can lead to higher-quality education and contribute to the achievement of Sustainable Development Goals (SDG) 3 – Good Health and Well-being, and SDG 8 – Decent Work and Economic Growth.

2 LITERATURE REVIEW

2.1 Work-Life Balance

O work-life balance é conceituado por Souza et al. (2019) como o equilíbrio entre trabalho-vida. Given the pursuit of minimizing conflicts and recognizing the importance of ensuring that professional obligations and personal activities can coexist productively, the goal is to promote both quality of life and effectiveness in both contexts. Conversely, Rothbard et al. (2020) argue that balance does not have to be static, asserting that it can still be achieved even during periods of fatigue.

Akinyele et al. (2016) note a growing focus on balancing personal and professional life and advise that companies should direct their attention toward establishing a positive organizational climate that prioritizes both employee well-being and quality of life. They further state that this balance is valuable, as individuals who maintain it tend to perform more effectively, helping organizations achieve their objectives.

In this regard, a better quality of life in the corporate environment reduces disorganized employee behavior (Jahanshahi & Dehghani, 2019). According to the authors, striving for both work-life balance and professional knowledge and development contributes to greater involvement in decision-making processes and helps address organizational issues. Drenzo et al. (2015) highlight that a successful career is directly related to work-life balance, emphasizing that employees' psychological well-being makes them more independent and value-driven, as balance motivates them to adopt a broader perspective and make informed decisions about their future.

To achieve this, a supportive work environment is necessary—one that allows employees to feel motivated and empowered even in the face of adversity (Butt et al., 2020). According to the authors, organizations can design internal programs that foster employees' career development, both professionally and financially. Khateeb (2021) adds that one of the major contemporary challenges is precisely finding balance between work and other life demands.

Tran (2021) asserts that individuals' perception and control over events occurring in their workplace have implications not only for their professional outcomes but also for their satisfaction at work. This approach results in lower daily stress levels, consequently reducing stress-related illnesses and improving both quality of life and autonomy in the workplace.

When employees feel supported by their organizations and experience care and empathy, they find the strength and motivation to continue (Unal & Dulay, 2022). The authors note that employees who have experienced emotional calmness and relaxation tend to perform better at work and report greater satisfaction with their professional activities. Thus, by adopting such practices, companies protect invaluable resources such as employee health and well-being.

Autonomy defined as the freedom to make decisions within the workplace also affects work-life balance among professors (Fadhilah et al., 2022). The authors argue that autonomy considerably improves teaching practices, consequently enhancing the management and balance of both personal and professional activities.

To maintain this balance, professors require organizational support and effective communication between faculty and administration (Unal & Dulay, 2022). Those who achieve their goals through daily effort are more likely to thrive at work, which is reflected in their performance (Tran, 2021).

Araújo et al. (2019) emphasize the importance of focusing on professors' quality of life, as it directly affects their performance, professional activity, and personal well-being. The authors point out that teaching is currently one of the most stressful professions due to its demands and the constant preparation of classes. According to Suryani et al. (2021), professors' salaries are also linked to balance, as recognition for their work inside and outside the classroom not only brings personal fulfillment but also financial security, reducing financial stress and allowing them to focus more effectively on their teaching duties.

Another relevant aspect, highlighted by Magdalena et al. (2022), is that avoiding procrastination leads to improved performance in teaching activities. The earlier difficult tasks are completed, the greater the productivity and the better the time management. The authors emphasize the importance of developing policies aimed at enhancing teachers' performance and productivity. When professors have time to dedicate to personal matters and quality time for teaching, their understanding of the subject matter improves, allowing them to employ diverse methods to convey knowledge, making learning more productive and effective (Mahardika et al., 2022).

Ünal and Dulay (2022) note that teachers face multiple challenges, including excessive workload, inadequate teaching spaces, and lack of organizational support for achieving work-life balance. These difficulties hinder their ability to reach desired professional and personal outcomes, leading to frustration and direct or indirect consequences in the teaching process.

Therefore, organizations should foster environments that develop teachers' skills so that they can fully realize their potential and improve educational quality (Mahardika et al., 2022). Institutions play a crucial role in supporting faculty through transparent communication, clear definition of roles and goals, and assistance in achieving work-life balance, which benefits both the institution and its educators (Ünal & Dulay, 2022).

Based on the studies reviewed, it is evident that work-life balance has a significant impact on professors' professional and personal lives. Institutional support is essential for helping them manage professional challenges while maintaining personal well-being, enabling them to achieve favorable job performance and enjoy quality time with family and friends, ultimately enhancing teaching and learning outcomes.

2.2 Job Performance of Faculty Members

Different studies conducted in various countries highlight the strong relationship between education and a nation's level of development, as evidenced by multiple economic, social, and cultural indicators (Kusumaningtyas & Setyawati, 2015). According to Rashid et al. (2022), education plays a crucial role in a country's development, and faculty members act as agents of transformation, guiding and empowering their students to become protagonists who directly influence their intellectual, emotional, and social growth.

The success of an educator is therefore intrinsically linked not only to their academic background but also to their extensive experience and deep understanding of the teaching profession (Kusumaningtyas & Setyawati, 2015). The authors emphasize that a solid educational foundation provides the groundwork for pedagogical practice, while experience accumulated over time and keen insight into the nuances of teaching enhance the quality of instruction. Consequently, educational institutions play a vital role in teachers' performance by promoting an environment that encourages leadership, fosters well-being, and offers a supportive and welcoming atmosphere, as these factors directly reflect on teaching performance (Baluyos et al., 2019).

In this regard, individuals who manage to achieve strong performance both in family dynamics and professional life while simultaneously reducing stress levels demonstrate an ability to balance and manage the demands of both spheres effectively (Vasumathi et al., 2019). With respect to stress, Rashid et al. (2022) note that it influences teachers' work, affecting their workload and their capacity to maintain work-life balance, which in turn impacts performance. Accordingly, Vasumathi et al. (2019) suggest that the ability to balance life not only contributes to success in personal and professional relationships but also represents a competence for overcoming challenges and seizing opportunities.

The combination of theoretical knowledge and practical skills enables educators to adapt effectively to different classroom dynamics, identify individual student needs, and apply more efficient teaching methods (Kusumaningtyas & Setyawati, 2015). Fadhilah et al. (2022) add that working hours also affect teachers' performance, as they influence the balance between personal and professional life.

Rashid et al. (2022) further argue that excessive workload significantly compromises balance and, consequently, job performance. Therefore, maintaining equilibrium is essential for achieving both professional and personal goals (Demir & Budur, 2023). Kusumaningtyas and Setyawati (2015) also identify remuneration as a factor influencing faculty performance. According to the authors, fair compensation motivates teachers, encouraging greater dedication to their work and fostering engagement in the teaching process, which promotes dynamic and high-quality learning environments.

Al-Alawi et al. (2021) point out that, to create a positive impact on faculty performance, organizations must provide employees with the necessary support to manage family responsibilities, as this balance positively affects their work. They emphasize that achieving such equilibrium leads to higher motivation and effectiveness, stemming from improved quality of life, which, according to Suryani et al. (2021), is also reflected in teachers' performance. Hence, the greater the balance, the better the expected performance in their activities. Mahardika et al. (2022) further argue that organizational culture contributes to both work-life balance and motivation, which are directly associated with faculty performance.

In summary, when addressing faculty performance, the authors advocate for a comprehensive view that goes beyond performance metrics alone, incorporating aspects directly related to quality of life, such as work-life balance, adequate compensation, professional support, and family engagement. They reinforce that effective performance arises from the synergy between knowledge, skills, fair remuneration, and emotional and social well-being.

2.3 Job Performance of Faculty Members and Work-Life Balance

Over the years, several studies have been conducted on work-life balance and job performance. These investigations have been carried out across different contexts and professional fields, involving diverse groups of workers. Some of the studies most closely related to the present research are outlined below, even though some have focused on only one of the two topics.

Oliveira and Faria (2019) examined the relationship between work-life balance and time management among professors in the Business Administration and Accounting programs at the Federal University of Uberlândia (UFU). Their results indicated that, although professors often take work home, they still feel satisfied with their profession. The findings also revealed that these faculty members maintain a balance between work and family life and are able to manage their time in ways that do not interfere with leisure activities.

Al-Alawi et al. (2021) aimed to investigate the effects of work-family conflict and work-life balance on job satisfaction among female teachers in public education in Saudi Arabia. The results showed that teachers' performance and balance are influenced by organizational policies that allow employees sufficient time and flexibility to manage personal, family, and professional responsibilities.

Fadhilah et al. (2022) conducted a study to determine the effects of autonomy, workload, and job satisfaction on teachers' performance through work-life balance. Their results showed that the lower the work-life balance, the poorer the performance. Conversely, higher workload and job satisfaction were associated with better performance. The authors suggest that private schools should promote autonomy, increase job satisfaction, and support teachers in maintaining a healthy balance between personal and professional life.

Wei and Ye (2022) evaluated the well-being of Chinese university professors by exploring both work-life balance and emotional exhaustion. The results highlighted the critical importance of work-life balance as a key factor in sustaining well-being among university faculty. The study also emphasized the need for special attention to male professors, class tutors, and those working in public higher education institutions in China, in order to promote and ensure their sustainable well-being.

Unal and Dulay (2022) sought to understand the experiences of teachers during emergency remote teaching, particularly in private schools. The analysis identified two main themes: the challenges faced in maintaining work-life balance and the strategies adopted to sustain it. The results indicated that a lack of appropriate workspaces, irregular schedules, insufficient support, and role conflicts all negatively affected teachers' well-being.

Meilani et al. (2022) investigated the relationship between workload, independence, and work-life balance and the job performance of female lecturers at private universities in Tangerang, Indonesia, during the COVID-19 pandemic. The results showed that private universities need to provide greater autonomy and reduce workload for female faculty to enhance both performance and work-life balance. Married and single professors alike must maintain a good balance between personal and professional life to meet family demands, achieve happiness, and sustain the wisdom necessary for teaching.

Taken together, these studies indicate that various factors influence and are closely related to work-life balance or the lack thereof particularly in the academic context, where faculty members face unique professional challenges and must manage their time effectively to address both personal and professional demands. Thus, analyzing the relationship proposed in this study and comparing it with the existing literature aims to provide new contributions and help identify future research gaps.

3 METHODOLOGICAL PROCEDURES

To examine the influence of work-life balance on the job performance of Accounting faculty members, a descriptive study was conducted in terms of its objectives, using a survey as the research method, and adopting a quantitative approach for data analysis. The population consisted of all Accounting professors in Brazil, and the sample included 83 faculty members who adequately completed the questionnaire.

The constructs used to develop the research instrument were selected based on their prior application in the field. Regarding *work-life balance*, the construct was chosen because it had already been applied in Brazil and in the accounting field by Altoé (2014), who used and adapted the instrument previously developed and validated by Wong and Ko (2009) in an international study. As for the *job performance* construct, a validated scale published in a book by Queiroga, Borges-Andrade, and Coelho Junior (2015) was adopted.

The questionnaire was created electronically and consisted of four sections, in addition to a brief introduction explaining the purpose of the study and the *Informed Consent Form (ICF)*, which described the main risks and benefits of participation. Respondents were informed that they could stop answering the questionnaire at any time if they felt uncomfortable or unwilling to continue.

The first section addressed *work-life balance* and contained 28 items. This section was developed based on the studies by Wong and Ko (2009) and Altoé (2014), using a five-point Likert scale, where 1 corresponded to “strongly disagree” and 5 to “strongly agree.” Among the items, 22 referred specifically to work-life balance, 5 addressed time management, and 1 assessed the overall perception of the relationship between work and personal life.

The second section focused on the *importance attributed to different life domains* and included 3 items also based on Wong and Ko (2009), using a five-point Likert scale ranging from 1 (“not important at all”) to 5 (“very important”). All questions were related to the topic of work-life balance.

The third section referred to *job performance* among Accounting professors and was based on the construct developed by Queiroga, Borges-Andrade, and Coelho Junior (2015). It included 20 items measured on a five-point Likert scale (1 = never, 5 = always). The same construct had previously been used in Santos’ (2019) doctoral thesis on job performance in the field of applied social sciences.

Finally, the fourth section aimed to identify the *professional profile* of the respondents, enabling sample characterization. It contained 14 multiple-choice questions.

Before administering the questionnaire, a *pre-test* was conducted with three PhD professors in the field to ensure the adequacy of the instrument. The final questionnaire was distributed via Google Forms®, beginning on July 11, 2023. The link was shared through the WhatsApp® community of Accounting professors in Brazil, with a request for members to disseminate it among their professional networks. It was also distributed via email, posted on social media, sent directly to individuals, and forwarded to coordinators of undergraduate and graduate Accounting programs throughout the country. The questionnaire remained available until August 20, 2023.

To determine the minimum sample size, a *power analysis* was conducted using G*Power® software, following the recommendations of Ringle et al. (2014). The minimum required number of respondents was 68, confirming that the sample of 83 participants met the representativeness, validity, reliability, and absence of common method bias criteria for the instruments used in this study.

After data collection, responses were compiled into Excel® spreadsheets and analyzed using absolute (n) and relative (%) frequencies, along with descriptive statistical procedures, performed with the *Statistical Package for the Social Sciences (SPSS®)* software. Additionally, *structural equation modeling (SEM)* was applied using *SmartPLS®* version 4 for hypothesis testing and validation of the proposed models. The models employed were derived from the

theoretical constructs. SEM is a multivariate approach that combines aspects of multiple regression analysis examining and deepening dependency relationships with factor analysis, representing latent concepts (factors) through multiple observed variables (Hair Jr. et al., 2009).

4 DATA ANALYSIS AND DISCUSSION

4.1 Profile of the Respondents

The data analysis begins with the characterization of the faculty members who participated in the study. Table 1 presents the main demographic and professional characteristics of the respondents.

Table 1
Profile of the respondents

Gender	N°	%	Age	N°	%
Female	43	51.81%	Up to 30 years old	18	21.69%
Male	40	48.19%	From 31 to 40 years old	26	31.32%
Total	83	100%	From 41 to 50 years old	25	30.12%
Marital Status	N°	%	From 51 to 60 years old	10	12.05%
Single	19	22.89%	Over 60 years old	4	4.82%
Married / In a Domestic Partnership	59	71.09%	Total	83	100%
Separated / Divorced	5	6.02%	Highest Academic Degree	N°	%
Total	83	100%	Specialization	14	16.87%
Lives with a partner	N°	%	Master's Degree	41	49.40%
Yes	61	73.49%	Doctorate	28	33.73%
No	22	26.51%	Total	83	100%
Total	83	100%	Length of Teaching Experience	N°	%
How many children do you have?	N°	%	Up to 5 years	30	36.14%
I have no children	36	43.37%	From 6 to 10 years	16	19.28%
Yes, one child	19	22.89%	From 11 to 15 years	18	21.69%
Yes, two children	19	22.89%	From 16 to 20 years	8	9.64%
Yes, three children	7	8.43%	Over 20 years	11	13.25%
Yes, four children	0	0.00%	Total	83	100%
Yes, five or more children	2	2.42%	Salary Range	N°	%
Total	83	100%	Up to 2 minimum wages	13	15.66%
Weekly Workload	N°	%	From 3 to 5 minimum wages	16	19.28%
Hourly	24	28.92%	From 6 to 10 minimum wages	32	38.55%
Part-Time	20	24.10%	From 11 to 20 minimum wages	17	20.48%
Full-Time	39	46.98%	Over 20 minimum wages	5	6.03%
Total	83	100%	Total	83	100%
Engages in another paid activity	N°	%	Type of Educational Institution	N°	%
I do not	38	45.78%	Public	24	28.92%
Yes, coordination	18	21.69%	Private	48	57.83%
Yes, collegiate board	27	32.53%	Community	11	13.25%
Total	83	100%	Total	83	100%
Employment in another organization	N°	%	Region of Brazil Where You Work	N°	%
I do not work in another organization	37	44.58%	South	62	74.70%
Yes, in another Educational Institution	6	7.23%	Southeast	11	13.25%
Yes, in another private-sector company	31	37.35%	North	4	4.82%
Yes, in the public sector	9	10.84%	Northeast	2	2.41%
Total	83	100%	Central-West	4	4.82%
			Total	83	100%

Source: Research data.

According to Table 1, the results show that most respondents identify as female (51.81%). This finding aligns with Oliveira and Faria (2018), who observed a significant increase in female participation in teaching positions in Business Administration and Accounting programs—an evolution that has broader implications for the accounting profession. This trend not only enriches the training of future professionals but also contributes to reducing gender disparities in the field and promotes a more diverse and inclusive perspective within accounting education.

Table 1 also shows that the majority of respondents (31.32%) are between 31 and 40 years old, reinforcing that the teaching profession demands a high level of knowledge and experience, which are developed and refined over time through specialization and academic training, in addition to professional practice in the labor market. Of the total respondents in this study, 71.09% reported being married, and the majority (56.63%) summing all categories have one or more children. Meanwhile, 43.37% stated they have no children.

Regarding academic qualifications, most participants hold a master’s or doctoral degree, together representing 83.13% of the sample. This result reflects the concern and commitment of Accounting professors to improving their teaching quality and professional development. Concerning teaching experience, 36.14% have been teaching for up to 5 years, while 13.25% have more than 20 years of experience, showing a diverse range of career stages.

In terms of salary range, the largest concentration (38.55%) falls between six and ten minimum wages. This corresponds to the majority of respondents working full-time in higher education institutions (46.98%), which allows for greater professional dedication. As noted by Meilani et al. (2022), in the educational context, private institutions should adopt careful strategies when defining workloads, ensuring they are reasonably distributed to promote a healthy and productive learning environment.

The results also reveal that most respondents work in private institutions (57.83%), with a large proportion located in the southern region of Brazil. It is noteworthy that the majority also work in another organization or perform another paid activity within the same institution, at rates of 55.43% and 54.22%, respectively, which often increases total workload. These findings are consistent with Vasumathi et al. (2019), who highlight that excessive working hours consume energy and frequently lead to high levels of stress, which can result in decreased performance.

Table 2 presents the descriptive statistics for the subdimensions encompassing the statements related to *work-life balance* and *job performance* among Accounting faculty members. The statements were measured using a five-point Likert scale, ranging from 1 to 5, with interpretations varying according to each construct. For *work-life balance*, the scale ranged from 1 (“strongly disagree”) to 5 (“strongly agree”). The importance of life domains was rated from 1 (“not important”) to 5 (“very important”). Meanwhile, the *job performance* scale ranged from 1 (“never”) to 5 (“always”).

Table 2
Descriptive statistics

<i>Work-Life Balance</i>				
Subdimensions	Minimum	Maximum	Mean	Standard Deviation
<i>Work-Life Balance</i>	1	5	3.55	0.3371
Time Management	1	5	2.89	1.0069
Overall Perception of Work and Personal Life	1	5	3.40	1.1470
Importance of Life Domains	1	5	4.66	0.3600
<i>Job Performance</i>				
Subdimensions	Minimum	Maximum	Mean	Standard Deviation
Job Performance	1	5	4.54	0.3900

Source: Research data.

As shown in Table 2, the responses related to *work-life balance* ranged across both extremes (from 1 to 5), indicating differing opinions among participants. The standard deviations for the dimensions addressing *time management* and *overall perception of work and personal life* were 1.0069 and 1.147, respectively, which are considered moderate variabilities according to Hair Jr. et al. (2009). This suggests that respondents held distinct perceptions regarding these dimensions, though still within generally accepted methodological limits.

Participants attributed significant importance to *work-life balance*, *overall perception of work and personal life*, and *importance of life domains*. The mean scores 3.55, 3.40. and 4.66, respectively were obtained on a scale from 1 (indicating minimal importance or total disagreement) to 5 (indicating maximum importance or total agreement). The low standard deviation, particularly for *work-life balance* and *importance of life domains*, suggests limited variation in responses. The mean score close to 5 for the *importance of life domains* highlights the substantial relevance of these aspects from the respondents' perspective, encompassing paid work, family, leisure, hobbies, and sports in their lives. This underscores how central these dimensions are for the faculty members surveyed.

A notably lower mean was observed in the *time management* subdimension, indicating that many respondents disagreed with statements related to having sufficient time after work to handle personal matters, spend time with family (spouse and/or children), interact with friends, or feel rested after work. The standard deviation of approximately 1.0069 suggests relatively uniform responses, with little variation in perceptions regarding time management, even though the mean values ranged from 1.89 to 3.89.

According to Oliveira and Faria (2019), faculty members should be able to harmonize professional obligations with personal life, reflecting effective management of work-family balance. This ability to manage time efficiently also extends to leisure, allowing meaningful engagement in relaxing activities without compromising work performance or family time. Similarly, Altoé and Voese (2018) support this view, emphasizing that time plays an essential role in work-life balance, particularly for professionals in the accounting field. The way work time is managed directly affects these professionals' well-being, both in their professional activities and in family life.

Regarding *job performance*, the results showed the second-highest mean score, 4.54, with a standard deviation of 0.39 above or below the mean, indicating little divergence in responses. This result reflects a lower tendency toward long periods of unproductivity at work and greater dedication to time spent with family members. Such findings highlight the notable influence of educational institutions in supporting work-life balance.

A comparison between the constructs of *work-life balance* and *job performance* using descriptive statistics reveals two important aspects. The mean of 3.55 for *work-life balance* indicates a moderate perception of balance among respondents, suggesting room for improvement in this area. Conversely, the mean of 4.54 for *job performance* is notably high close to the maximum value of 5 indicating that faculty members rated performance-related statements as "almost always" or "always" true.

However, it is important to emphasize that variability and standard deviation values can provide further insights into the consistency of these assessments. Therefore, the combined analysis of these metrics helps to better understand the relationship between *work-life balance* and *job performance* among Accounting faculty members, as well as to identify the dimensions that may require interventions to enhance performance and improve overall work-life balance.

4.2 Measurement Model

The validation of the measurement model was conducted based on the assumptions recommended by Hair Jr. et al. (2009). The structural equation modeling (SEM) analysis considered the following criteria: Cronbach's Alpha, Composite Reliability (ρ_a), Composite

Reliability (ρ_c), and Average Variance Extracted (AVE), the latter used to assess convergent validity. For internal consistency analysis, the Composite Reliability (CR) was evaluated, with acceptable values being above 0.700. According to Hair Jr. et al. (2009), the AVE and Cronbach's Alpha indicators are considered satisfactory when factor loadings exceed 0.500 and 0.700, respectively, as presented in Table 3.

To ensure construct validation and reliability, the model was refined after four testing rounds, which included the removal of certain indicators. Hair Jr. et al. (2009) recommend that items with factor loadings below 0.500 should not be automatically excluded; instead, their removal should be based on an overall evaluation of composite reliability and content validity of the construct, that is, the coefficient values. Table 3 below presents the reliability and validity statistics for the constructs analyzed.

Table 3
Construct reliability and validity

	<i>Work-Life Balance</i>	<i>Job Performance</i>
<i>Alpha de Cronbach</i>	0.890	0.903
<i>Composite Reliability (ρ_a)</i>	0.782	0.900
<i>Composite Reliability (ρ_c)</i>	0.898	0.911
<i>Average Variance Extracted (AVE)</i>	0.644	0.507

Source: Research data.

As shown in Table 3, for *work-life balance*, Cronbach's Alpha reached a value of 0.890, indicating a high level of internal consistency among the items comprising this dimension. Regarding *job performance* among faculty members, the value was even higher, 0.903, suggesting strong reliability across the items measuring performance.

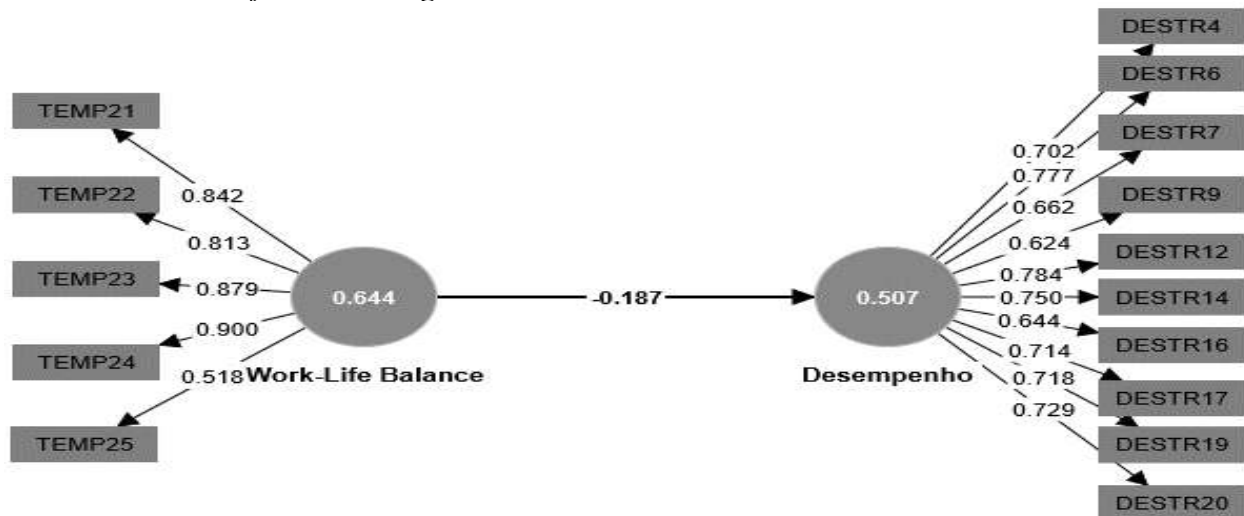
For *Composite Reliability (ρ_a)* which considers the covariance among items and measurement error the value was 0.782 for *work-life balance*, indicating good reliability. For *job performance*, the coefficient was 0.900, demonstrating even greater reliability.

Regarding *Composite Reliability (ρ_c)*, another measure that accounts for covariance among items, both variables showed high values: 0.898 for *work-life balance* and 0.911 for *job performance*, confirming strong internal consistency. Concerning *Average Variance Extracted (AVE)*, which measures the proportion of variance explained by the construct in relation to error variance, the value was 0.644 for *work-life balance*, indicating a moderate level of explained variance. For *job performance*, the AVE was 0.507, reflecting a minimally acceptable level of explained variance.

The reliability statistics (Cronbach's Alpha and Composite Reliability) indicate that the scales used to measure *work-life balance* and *job performance* among faculty members are reliable. However, the proportion of variance explained by the construct was greater for *work-life balance*, suggesting stronger cohesion among the items in that scale compared to the *job performance* scale.

To ensure construct reliability, 36 items were excluded from the measurement model because they showed factor loadings below 0.500, which compromised the model's validity due to a lack of favorable results and insufficient relevance to the data analysis. These exclusions were carried out carefully across seven testing rounds. Figure 1 illustrates the estimated paths and factor loadings after these exclusions were applied.

Figure 1
Path estimates and factor loadings



Source: Research data.

From the *work-life balance* construct, the items referring to the *importance of life domains* (three items), *work-life balance* itself (twenty-two items), and the single item related to the *overall perception of work and personal life* were excluded. This number of exclusions is consistent with the findings of Altoé and Voese (2018), who also reported the need to remove variables from the WLB construct to validate their research model. The remaining questions are related to *time management*, which can be considered representative of the *work-life balance* dimension. Regarding the *job performance* construct, ten items were excluded.

All variables associated with *time management* perception were retained in the model, as they presented factor loadings above 0.500. After the exclusions, the *work-life balance* construct comprised five items focused on time management, while the *job performance* construct included ten items.

Table 4 presents the results of the structural model, which examines the relationship between *work-life balance* and *job performance* among Accounting faculty members.

Table 4
Structural model

<i>Work-Life Balance -> Job performance of faculty members</i>	
Coefficient (Beta)	0.141
t-Statistics	5.582
p-Value	0.000*
Margin of Error	2.5%
Confidence Level	97.5%
R ²	0.035
Adjusted R ²	0.023

* Significance at the 1% level.

Source: Research data.

According to Table 4, the model demonstrates a confidence level of 97.5%, with a 2.5% margin of error based on the sample mean. The R² value, which indicates the model's explanatory power that is, the percentage of variance in the dependent variable (*job performance*) explained

by the independent variable (*work-life balance*) was 35%. The *p-value* (0.000) shows statistical significance at the 1% level.

Therefore, it can be observed that *work-life balance* (particularly in terms of *time management*) significantly influences the job performance of Accounting faculty members. This suggests that when Accounting professors in Brazil are able to balance professional tasks with personal activities such as spending quality time with family and friends and engaging in leisure they tend to perform their professional duties more effectively, which benefits both students and educational institutions.

Rashid et al. (2022) support these findings, asserting that workload has a considerable impact on performance and on maintaining balance between professional and personal responsibilities. Similarly, Magdalena et al. (2022) argue that avoiding procrastination also leads to better performance, as completing challenging and important tasks earlier enhances productivity and improves time management, ultimately supporting teachers in their work.

Thus, *work-life balance* can be understood as a determining factor in faculty performance. When professors effectively manage their professional and personal responsibilities, they are more likely to experience a healthier and more productive work environment. Wei and Ye (2022) also emphasize that adequate working conditions contribute to greater balance and improved performance, as this equilibrium helps prevent burnout, reduces stress, and increases focus on academic activities.

Moreover, a healthy balance can positively affect job satisfaction, overall well-being, and motivation for teaching and research. These results align with the findings of Vasumathi et al. (2019), who state that such factors collectively contribute to reconciling professional and family responsibilities, influencing workplace policies and mitigating the challenges of balancing job demands with personal commitments. Likewise, Baluyos et al. (2019) found that work-life balance and job satisfaction are essential for strong performance and suggest that educational institutions should prioritize faculty well-being to achieve better performance and positive student outcomes.

In summary, after analyzing the measurement model, a significant relationship was observed between *work-life balance* and the job performance of Accounting professors, particularly regarding *time management*—a feature that distinguishes this study from others in both national and international literature. The findings indicate that effective time management plays a crucial role in promoting work-life balance and enhancing professional performance among Accounting faculty members. Consequently, the importance of efficient time management is emphasized as a means to balance professional and personal demands, improve job performance, and foster a more effective and sustainable higher education environment. The results also underscore the relevance of institutional policies that promote this balance, benefiting not only individuals but the broader academic community by improving overall outcomes.

5 CONCLUSION

This study evaluated the influence of *work-life balance* on the job performance of Accounting faculty members. The results reveal that maintaining a balance between work and personal life is essential for the professional performance of Accounting professors. The findings highlight the importance attributed by faculty members to work-family balance, the significance of life domains, and the overall perception of the relationship between work and personal life—all of which have a positive impact on their performance.

The study also identified difficulties among professors regarding *time management*. When faculty members manage to balance their professional and personal responsibilities through effective time management, this can lead to higher levels of job performance. Conversely, poor time management tends to negatively affect professional outcomes. Therefore, faculty performance is fundamental to institutional success. When professors are able to manage their time efficiently and maintain balance between work and personal life, this results in greater professional

effectiveness, benefiting not only the professors themselves but also students, educational institutions, families, and even friends, directly or indirectly.

Based on the research findings, it is concluded that *work-life balance* influences the performance of Accounting faculty members. Thus, it is important for these professionals to manage their time effectively and maintain an appropriate balance between work and personal life, as these are key components that can affect their performance within higher education institutions. This balance brings direct and indirect contributions to teaching, research, and outreach activities, enhancing relationships with colleagues, students, and other professionals involved in academic work.

Moreover, a well-balanced professional tends to be more creative and capable of using creativity to their advantage through diverse and innovative teaching methodologies. Such educators demonstrate dynamism and concern for ongoing change and innovation in higher education. Therefore, this research may prove valuable for identifying areas of intervention and support that help faculty members achieve better work-life balance, improve time management, and consequently enhance their performance and contribution to both their institutions and their students.

The study contributes to theoretical advancement by deepening the discussion on aspects related to professors' health and well-being, showing how these factors can impact performance. From a practical standpoint, the results indicate that work-life balance affects the job performance of Accounting professors and should be considered by higher education institutions, as its effects are reflected institutionally through job withdrawal, burnout, and productivity loss. The better organized an individual's personal life is, the better their professional output tends to be, resulting in more effective teaching and improved student learning outcomes.

Socially, the findings also have important implications. A professor who maintains a balanced personal and professional life is more likely to have a stable family life, dedicate time to the care and education of their children, and promote health and well-being consistent with *Sustainable Development Goal (SDG) 3: Good Health and Well-being* as well as *SDG 8: Decent Work and Economic Growth*. This balance can also reflect positively in the classroom, fostering a healthy teaching environment that enhances students' learning and academic performance.

This study presents certain limitations stemming from methodological choices, such as scope, construct selection, statistical methods employed, accessibility to faculty participants, and sample size. One key limitation lies in the representation of the *work-life balance* construct solely through the *time management* dimension. Therefore, future studies are recommended to explore *work-life balance* and faculty performance in other academic disciplines, incorporating additional moderating or mediating variables. Another suggestion would be to conduct in-depth interviews to better understand the nuances of this relationship. Furthermore, expanding this research to include other professional categories or even Accounting students could provide a broader and more comprehensive understanding of the topic.

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CONFLICT OF INTERESTS

The authors declare that there is no conflict of interest regarding this submitted work.

AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author	3rd author	4th author
Conceptualization	◆			
Data Curation	◆	◆	◆	◆
Formal Analysis	◆			
Funding Acquisition	◆			
Investigation	◆			
Methodology	◆			
Project Administration	◆	◆	◆	◆
Resources	◆			
Software	◆	◆	◆	
Supervision		◆	◆	◆
Validation		◆	◆	◆

Visualization	♦	♦	♦	♦
Writing – Original Draft	♦			
Writing – Review and Editing	♦	♦	♦	♦