

How Work Family Conflict, Work-Life Balance, and Job Performance Connect: Evidence from Auditors in Public Accounting Firms

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Abstract. *This research examines whether work-family conflict (both work-interfering family and family interfering work) among auditors in public accounting firms affects their job performance and whether the effect is mediated by work-life balance. A web-based survey is used in deploying and delivering questionnaires to 239 auditors in public accounting firms. The result shows that work-life balance partially mediates the relationship between work-family conflict with job performance. The result also demonstrates that work interfering-family (WIF) has a negatively significant effect on work-life balance, whereas family-interfering-work (FIW) has positively related to work-life balance. This study suggests that by embrace visions that support work and personal life balance with managers and supervisors as the gatekeepers in public accounting firms to maintain subordinates' life commitments will help to minimize the occurrences of work-family conflict that will slowly reduce the possibility of poor job performance.*

Keywords: *work-family conflict; work for interfering family; interfering family work; work-life balance; job performance; auditor.*

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INTRODUCTION

When a man and woman have decided to marry, their responsibility is not for themselves, but their family. A spouse who works together to meet family needs is familiar, and the balance between family roles and work roles must be run by each partner, such as take care of their children, especially for those who work as auditors in the Public Accounting Firms. Public Accounting Firms have a busy or peak season, the period in which most of the audit process takes place. When "peak season" occurs, work demands will increase sharply, working beyond the regular office hours per day for extended periods (Chatman, 1991). According to Sweeney and Summers (2002), this period is characterized by such significant stresses and unpleasant conditions of the auditor's performance in the workplace. Public accountants are likely to spend their time in the office to work where this prevents them from spending time with their families at home, this issue

may cause work to interfere family (WIF) and for those who are married, family demands can interfere with work called interfering family work (FIW) (Pasewark and Viator, 2006).

According to Clark (2000), satisfaction and functions should work well in work and family with minimal role conflict called work-life balance. When an individual does not maintain balance, it can cause psychological and behavioral consequences as a result of productivity will also below. According to Smith et al. (2016), the right work-life balance is related to better job performance and career for both future or current accountants. A right work-life balance is defined as a situation where workers feel able to balance work and personal life or other commitments (Moore, 2007). In conclusion, their success in fulfilling their role and commitment will make them have better job performance in the workplace.

Job performance (JP) can be enhanced by the company with leadership, justice in an organization, compensation, and benefits provided by the company, also job procedures that have been determined by the company (Saks, 2006). The role of work stress and workplace safety and health in contributing to job performance (Pflanz and Ogle, 2006).

The motivation of this research is to examine work and home demands as stressors, which is work-family conflict (WIF and FIW) towards job performance occurrences with work-life balance as a mediating role on auditor in Public Accounting Firms in Indonesia. According to Bloom and Van Reenen (2006) and Karatepe (2013), work-life balance is essential because it has been proven as a significant predictor of organizational outcomes. Work-life balance is also related to role conflict, balance in work, and life is achieved when there is minimal role conflict in the family, and work of an individual's life (Clark, 2000). Besides that, a study from Johari et al. (2018) has done about work-life balance to job performance among teachers that show a significant positive impact on teachers' job performance, and their result is the same to theory from Rego and Pina e Cunha (2009). Law (2010) stated that auditors are one of the professions that are difficult to balance their work and non-work responsibilities due to the high work stress of public accounting, such as long working hours and frequent travel required. In conclusion, conflict is related to work-life balance; when the balance between work and life is achieved, it can bring benefits to an individual's life, such as more excellent job performance.

LITERATURE REVIEW

Work Interference Family (WIF)

Work-family conflict (WFC) as a form of role conflict between the responsibilities of home and workplace (Boles et al. 1997). According to Pasewark and Viator (2006), there has two types of work-family conflict, conflict as work interfering with family

(WIF) and family interfering with work (FIW). For an example of work interfere, family, those who work and have a role as parents will find it challenging to spend the time needed with children at home. Work interference with family is in which the ability of an individual to fulfill family responsibilities as a family member is interrupted by work duties (Guttek et al. 1991). In conclusion, when an individual has many tasks related to work duties but has to fulfill their family responsibilities, such as they have to take care of their parents or children at the same time, it called as work interfering family.

Greenhaus and Beutell (1985) differentiate role conflict into three types: there are, time, strain, and behavior-based conflict. Time-based conflict is conflicts that occur when the time used to fulfill a role cannot be used to fulfill other roles. Strain-based conflict is strains or emotional states produced by one role that makes it difficult for an individual to fulfill the demands of another role. Behavior-based conflict is when family interferes with the performance of work duties and responsibilities and vice versa.

Family Interference Work (FIW)

Another conflict may occur when family duties interfere with work such Family Interferes Work will arise, family interference with work is in which the ability of an individual to fulfill work responsibilities as a worker is interrupted by family duties (Guttek et al. 1991). For example, when an individual as a worker and also parent having to deliver their children to school because of their driver on leave and there was a disruption on-road that make them being late to work whilst need to leave the office earlier because they have to attend important family events (Pasewark and Viator, 2006).

FIW relates to the time dedicated to, pressure from the family to interfere with work-related responsibilities. However, this shows that Family Interfere Work is more strongly related to a person's ability to do

work than Work Interfere Family. According to Netemeyer (1996), those who work and have more children in the family must justify the demands of work and family, time, and care more than those who work but do not have children or have only a few children.

Work-Life Balance (WLB)

Work-life balance is a balance between work and life, a sense of comfort in work and family commitments, this concept has the idea that the work-life and personal life should complement each other and should be balanced to avoid conflict in life (Daipuria and Kakar, 2013). According to Johari et al. (2018), someone who has good potential wants to work in a workplace or organization that applies the work-life balance concept and has a reputation as the employer of choice. A balance between time and effort to work and personal activities that devoted by someone is to achieve harmony in life-related to work-life balance. In Lazar et al. (2010), work-life balance is the achievement for meaningful enjoyment in life, a better work-life balance is when each works smarter to complete more work in less time.

Job Performance (JP)

Johari *et al.* (2018) stated that job performance is one of the essential things that continuously receive serious attention in the field of human resources. Workplace environments that cannot be adjusted by employees will cause them to have a reduced level of performance. For example, when a given assignment is not according to their ability, lack of appreciation, deadlines that are not well designed, and lack of opportunity for them to give suggestions and make decisions. All of them can impact on employees' job performance.

According to Jamal (2007), the ability of individuals to successfully perform the tasks given at the place of work using the available resources is job performance. Job performance is familiarly used to assess employee performance in carrying out tasks

related to their work (Caillier 2010). It means that job performance is always related to performance ratings.

According to Chen and Silverthorne (2008), there are three ways to rate performance. First, performance ratings based on the output, for example, the number of sales. The second way is an individual assessment by their superiors, such as supervisors or managers, to assess their performance. The last way is better than the other to measure performance; it is self-appraisal and self-ratings because they can provide support to employees to set their own goals.

Hypothesis Development

Work-Family Conflict and Work-Life Balance

The odd situation between work-life balanced takes place when the conflict between work and non-work exist (Greenhaus and Beutell, 1985). Talukder et al. (2018) stated that work-family conflict is one of the predictors of work-life balance. According to Clark (2000), work-life balance is related to conflict when there is minimal role conflict in the family and work of an individual's life. Someone married has a responsibility to his/her family, when they can carry out their responsibilities at work and family well, they do not have role conflict and have achieved work-life balance.

Maxwell (2005) stated that work demand was negatively associated with balancing work and life. When the auditor's work is interfering with their responsibilities in completing family duties, it will affect the balance between life and work. In short, auditors who experience work interfere with family conflict means that they cannot have work-life balance. Family interferes work may occur when one's ability to perform family responsibilities is disturbed by work-related duties. Consequently, auditors may not be able to complete their work when they feel like their family duties strain them. As a result, auditors are unable to be entirely focused and have high energy to do their

work. Therefore, the researcher suggests the following hypotheses:

H1a: Work Interfere Family (WIF) is negatively influencing work-life balance.

H1b: Family Interfere Work (FIW) is negatively influencing work-life balance.

Work-Life Balance and Job Performance

According to Johari et al. (2018), the work-life balance that has been achieved will result in the positive performance of individuals in their workplace; they have a balance in the role of work and family so that they can do all the tasks in the workplace correctly. Worker productivity can increase as a result of a work-life balance. Someone who has a work-life balance means having a minimum or even no conflict over the role they live; they can do all responsibilities well, so they will focus on working and achieving excellent job performance. In Smith et al. (2016), the current and future accountants believe that the right work-life balance is connected with job performance. Therefore, the researcher suggests the following hypotheses:

H2: Work-life balance is positively influenced job performance.

Work-Life Balance, Work-Family Conflict, and Job Performance

According to Johari et al. (2018), the need for individuals to play multiple roles, such as husband and wife, parents, and social beings in their lives, is a concept of work-family conflict. Conflict occurs when some motives cannot be fulfilled because they interfere with each other, which is when a person does not fulfill his responsibilities, then the conflict arises at work or home, one of the results of the conflict is affecting job performance (Lahey, 2009). Individuals who work long hours can interfere with family life, lead to work to family conflict, and reduce job performance (Imam et al. 2011). Work-life balance refers to how individuals divide their time between work and activities, such as family and personal life (Smith et al. 2016).

As stated by Bloom and Van Reenen (2006) that work-life balance as a significant predictor of organizational outcomes, and the balance between work and life is related to role conflict when there is minimal or no role conflict in the family and work of individual's life (Clark, 2000). When an individual has a role conflict between family roles and work roles in their life (Work Interfere Family and Family Interfere Work), they may have a problem in managing a well-balanced work-life that will affect their performance in the workplace. Therefore, the researcher suggests the following hypotheses:

H3a: Work-life balance mediates the relationship between work interfere with family and job performance.

H3b: Work-life balance mediates the relationship between family interfere work and job performance.

RESEARCH METHODOLOGY

Sampling

This study used a web-based survey to collect the data based on the Dillman (2000). The questionnaire was distributed to Big Four and Non-Big Four public accounting firm branches in Indonesia. The questions are a written set of numbers where respondents need to record the answer. The study was restricted to auditors who are singles or married with or without children (Karatepe, 2013). As supported by Choi and Kim (2012) and Yustina and Valerina (2018), family and work demands live in every individual who is both singles or married with or without having children. It is indicated that every individual may experience a struggle in balancing work demands and family duties.

Researchers mixed the questions randomly and reversed a few questions to prevent these studies from being biased. The questionnaire was adopted from previous research in the form of English. Therefore the researcher conducted a pilot test to get a better understanding of the question questions. All the questions are translated from English to Bahasa Indonesia to ensure

that all questions are well understood and defined (Lancaster et al. 2002).

Variables

There are two independent variables which are work interfere with family (WIF), and family interferes work (FIW); they are a form of conflict that will arise when one duty interferes with individuals to fulfill other duties. It is based on the items adopted by Netemeyer et al. (1996). For example (1), "The demands of my work interfere with my home and family life." Therefore, the respondents should respond by answering one of the Likert types from 1 (strongly disagree) to 5 (strongly agree).

In this research, the dependent variable is Job Performance by Jones and Norman (2010). Job Performance is the ability of an individual to perform their tasks related to work successfully. For example: (1) "I am satisfied with the quantity of my work product." The questions should be answered by Likert type from 1 (strongly disagree) to 5 (strongly agree).

Work-life balance as a mediating variable in this research is the balance between work life and personal life to avoid conflict and have excellent performance. Work-life balance was adopted based on Brough et al. (2009) by a Likert scale from 1 (strongly disagree) to 5 (strongly agree). For example: "Overall, I believe that my work and non-work life are balanced."

Analysis Statistic

The analysis statistical that is used for this study is the Structural Equation Model (SEM) with a Partial Least Squares (PLS) approach. The SEM-PLS method evaluates each relationship together rather than in a separate analysis and combines a multi-item scale in the analysis to take into account the measurements associated with each scale (Hair et al. 2010). According to Sarstedt et al. (2014), SEM-PLS is adept at handling complex construction with a small number of samples, and the software used is Warp PLS Software version 3.0.

RESULT

Respondent's Profile

The researcher obtained respondents through social media such as LinkedIn and e-mails to auditors from Big Four and Non-Big Four Public Accounting Firms to fill in the online questionnaires. There are questions about demographic data from respondents such as gender, age, marital status, duration of work experiences, what public accounting firm they work for, and their job title. From 370 questionnaires deployed, only 239 of them were filled; thus, the response rate in this study is 64.6%. There are 239 questionnaires filled by 62.3% male and 37.7% female. The majority of the respondents were having age between 20-25 years old is 74.9%, 20.5% were 26-31 years old, 3.4% were 32-37 years old, 0.8% for respondents at the age of 38-43 years old and only 0.4% who is at the age above 44 years old. The marital status of respondents was 89.5% of them are not married, and 10.5% of them are married. Their duration of work experience is 43.9% was 3 months – 1 year, 40.2% were 2-4 years, 7.95% were 5-7 years, and 7.95% who is work above seven years. The percentage of respondents who work at Big four is 47.7% and 52.3% at Non-Big four Public Accounting Firm. The job position was varied; 48.5% were junior auditor, 31% were senior auditor, 8.4% were manager associate, 6.2% were a partner, and 5.9% of them were a supervisor.

Descriptive Analysis

Table 1 in this research presents means, standard deviations, correlation of the variables, and Cronbach's alpha of the variables (on bold at the diagonal side). The mean value of work interferes family and family interfere with work are slightly above 2.5 as the midpoint of the scale. While job performance has an average value of almost 4.00, which indicates that Indonesian auditors are satisfied with their current work and perform tasks related to work well. In table 1, both conflict (work interfering family and family interfering work) have

negative influence to work life balanced ($r = -0.100$, $p < 0.000$ and $r = -0.341$; $p < 0.141$). Meanwhile, work-life balance has positive

relationship with job performance ($r = 0.452$, $p < 0.00$). The correlations are presented below:

Table 1: Mean, Standard Deviation, Correlation of Variables, and Cronbach Alpha

Latent variable	Mean	SD	WIF	FIW	WLB	JP
1. WIF	2.766	1.112	0.837			
2. FIW	2.301	1.041		0.528		
3. WLB	3.356	1.026	-0.100***	-0.341	0.804	
4. JP	3.872	0.955			0.452***	0.903

Bold numbers are cronbach alpha for observed variables

*** sig. at $p < 0.01$

Validity and Reliability Test

According to Hair et al. (2013), loading value, which is higher than 0.5, is supported, and if the indicators with loadings of between 0.50 - 0.70 to be deleted if that would increase the Average Variance Extracted (AVE). However, if the deleted indicator does not increase the AVE, it is better to maintain the indicator than to delete it. Therefore, several items from work-family conflict, work-life balance, and job performance were deleted because their loading values less than 0.4.

To conclude, the researcher deleted several items, which, in total, four items were omitted. The deleted items were from Family Interfere Work (1) Family-related strain interferes with my ability to perform job-related duties. From Work-Life Balance is (1) I have difficulty balancing my work and non-work activities. Continue to delete items from Job Performance are (1) I am satisfied with the quantity of my work product, and (2) I am satisfied with the quality of my work product.

Table 2. Convergent Validity and Reliability Test

Items	Loading***
Work-Interfering -Family (AVE = 0.601 ; CR = 0.883)	
The demands of my work interfere with my home and family life	0.761
The amount of time my job takes up makes it difficult to fulfill family responsibility	0.708
Things I want to do at home do not get done because of the demands my job puts on me	0.792
My job produces a strain that makes it difficult to fulfill family duties	0.849
Due to work-related duties. I have to make changes to my plans for family activities	0.760
Family-Interfering-Work (AVE= 0.502 ; CR= 0.751)	
I have to put off doing things at work because of demands on my time at home	0.736
Things I want to do at work do not get done because of the demands of my family or spouse/partner	0.679
My home life interferes with my responsibilities at work such as getting to work on time, accomplishing daily tasks and working overtime	0.710

Work-Life Balance (AVE = 0.633 ; CR= 0.873)

I have difficulty balancing my work and non-work activities	0.842
I feel that the balance between my work demands and non-work activities is currently about right	0.687
Overall, I believe that my work and non-work life are balanced	0.788
I have difficulty balancing my work and non-work activities	0.855

Job Performance (AVE= 0.509 ; CR= 0.919)

I am satisfied with the quality of my work	0.813
I am satisfied with my oral communication skills	0.710
I am satisfied with my written communication skills	0.649
I am satisfied with my ability to accept responsibility and initiate positive action	0.711
I am satisfied with my ability to exercise my professional skills and due care	0.776
I am satisfied with my ability to follow policies and procedures	0.635
I am satisfied with my ability to plan and organize my work	0.776
I am satisfied with my ability to adapt to new situations	0.724
I am satisfied with my ability to get along with others in the firm	0.728
I am satisfied with my ability to get along with client personnel outside the firm	0.655
I am satisfied with my ability to supervise others	0.632

*** sig. at p<0.01

Table 3 provides the discriminant validity test to compare the square root of AVE with the correlation between the construct, where if the square root AVE is higher than the correlation between pairs of the construct, it is valid (Hair et al. 2013). For example, the latent variable "Work

Interfere Family (WIF)" has a square root AVE of 0.776, which is higher than the correlation in the same column "WIF" which is 0.472; -0.388; and -0.120. As a result, this analysis is valid and reliable because all AVE square roots are higher than the correlation between constructs.

Table 3. Discriminant Validity

Latent variable	WIF	FIW	WLB	JP
WIF	(0.776)			
FIW	0.472	(0.709)		
WLB	-0.388	-0.261	(0.796)	
JP	-0.120	-0.268	0.452	(0.713)

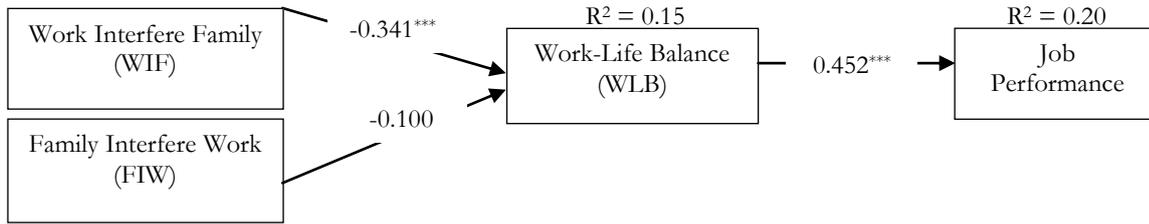
The bracketed bold number is the root of AVE

Structural Model Analysis

The R-square of the construct of job performance is 0.20, which means that the performance variance can be explained 20

percent of the time with the variance working interfaces family, family interferes work, and work-life balance. Figure 1 shows the structural model to investigate the

indirect effects of work-family conflict on job performance through work-life balance.



*** sig. at p<0.01

Figure 1. Full PLS Model

Table 4 shows PLS results that the relationship between work interfere with family and work-life balance is negative and significant ($\beta = -0.293$, $p < 0.01$), while family interferes work has a significant relationship with work-life balance ($\beta =$

0.187 , $p = 0.08$). Therefore, hypothesis 1a is supported, and H1b is rejected. Work-life balance shows a positive effect on job performance ($\beta = 0.49$, $p < 0.01$), therefore, hypothesis 2 is supported.

Table 4. PLS Results

	Path Coefficient	t-value	p-value	Supported/Not Supported
Direct Effect				
WIF-WLB (H1a)	-0.341	3.537	0.000	Supported
FIW-WLB (H1b)	-0.100	1.078	0.141	Not supported
WLB-JP (H2)	0.452	7.422	0.000	Supported
Indirect effect				
WIF-WLB-JP (H3a)	-0.154	3.407	0.000	Supported
FIW-WLB-JP (H3b)	-0.045	0.977	0.165	Not supported

Discussion and Implication

This study proposes and tests work-life balance as a mediator of the relationship between work-family conflict and job performance in Indonesian public accounting firms. This study investigated the influence of two-dimensional WFCs, there are Work-Interfering Families (WIF) and Family-Interfering-Work (FIW), both of which have different influences on mediators.

The negative relationship between work interfere family, and the work-life balance shows that when work-related duties interfere them to fulfilling their family responsibilities, it will impact to their life, they will not be able to balance between their work and personal life. When their work duties are high, they only have little time for their families, such as taking care of

their children or the elderly. Thus, when work interferes with family is increasing, work-life balance will decrease. This finding is the same as stated by Maxwell (2005) that work demand was negatively associated with balancing work and life. However, the relationship between family interferes with work, and the work-life balance shows that when family duties interfere with them in fulfilling their work responsibilities, it does not impact their life. It means that auditors in Indonesia do not feel family interferes with their works, even though the demands of their family make it difficult for them to do their work roles. Therefore, Indonesian auditors can fulfill their code of professional conduct by not involving family issues with their work (Yustina and Valerina, 2018).

This study also found that work-life balance has a positive effect on job

performance, which is the same as the result of Johari et al. (2018). It is mean that individuals who have a balance in their life will have excellent performance in the workplace. This result suggests that higher work-life balance will increase job performance. Importantly, this study has examined the partially mediation effect of work-life balance on the relationship between work-family conflict and job performance.

The implication for management to reduce interfering work family by effective ways can be used flexible work arrangements and provide training to condition employees to work under pressure and conduct events that can bridge together family and work such as family gathering. By implementing this, management may be able to maintain or improve the performance of their employees, even though their employees are faced with an imbalance between their work and family demands.

CONCLUSION

This study examined the impact of work-family conflict (both WIF and FIW) on job performance with work-life balance as a mediating role in a public accounting firms in Indonesia. Hypotheses tested with 239 auditors from Public Accounting Firm in Indonesia found that auditors feel their family duties are disturbing their work responsibilities and make them difficult to balance their life. The outcome of all the hypotheses was showed that work interferes family has a significant negative impact on work-life balance. In contrast, family interferes work has positively affected the work-life balance. Work-life balance has a positive correlation to job performance. Furthermore, work-life balance shows it has partially mediated the relationship between work-family conflict and job performance.

The tendency for their work-family conflict is coming from their work rather than their family. Public accounting firms should embrace visions that support work and personal life balance with managers and supervisors as the gatekeepers to such

policies includes organizational policies, informal practices, and guidance on how to be caring for their subordinates' life commitments. It should be addressed to auditors that shall make them more aware of prioritizing and managing the equality between their work and life (Fiksenbaum, 2013).

The results of this study suggest only one dimension of the work-family conflict as a predictor of work-life balance, which is Work Interfere Family. It indicates that work demands cause an imbalance of work and life (Brough et al. 2009). When individuals are in a situation where the demand for work extends into the family domain, they will prioritize the role of the family because it involves family members such as the care of the elderly for the unmarried and the presence of children and partners for those who are married (Premeaux et al. 2007).

All in all, this research has several limitations that should be emphasized. First, the sample of this research was limited to only one profession, which is auditors. For that reason, it constraints the result to be applied to other kind of professions. Thus, future research should examine the research model in other professions that the result could be used universally. Second, work-life balance worked as partially mediated on this relationship, and this means that there are other variables which are fully mediated the relationship between work-family conflict and job performance. Last, this research was conducted during the low season months outside the busy season, which may not apply to generalize the final results throughout the year.

However, this study provides a significant understanding of the contribution of work-family conflict literature and auditor performance regarding the flexibility of life and well-being. Therefore, the researcher hopes that this study will encourage other researchers to examine further the research relating to the auditor's work-life balance.

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