

The Effects of Alternative Work Arrangements on Technostress and Work-Home Balance: a study on job satisfaction during the Covid-19 pandemic

Flávia de Oliveira Rapozo

0000-0001-9042-6483

Talles Vianna Brugni

0000-0002-9025-9440r

Abstract

Objective: This study aimed to analyze the influence of alternative work arrangements (AWAs) on work-home balance (WHB) and technostress (TS). The effect of WHB and TS on the job satisfaction of accountants and employees of accounting and auditing companies in Brazil was also verified.

Method: The target population was accounting professionals and employees of auditing companies in Brazil that adopted alternative work arrangements during the COVID-19 pandemic. This study addressed 394 individuals, but the final sample comprised 276 participants whose responses were analyzed using structural equations (PLS-SEM).

Results: The results show that AWAs positively affect technostress, negatively impacting job satisfaction. However, the impact on WHB was not statistically significant. Finally, the results indicate a positive relationship between WHB and job satisfaction.

Contributions: From a theoretical point of view, these results contribute to discussions on the impact of technology and AWAs among accounting and auditing companies in Brazil. Authors have investigated this effect in other countries; however, the topic has been addressed neither in Brazil nor in the pandemic context. As for the practical aspects, this study is the first to discuss the context of Brazilian companies that adopted AWAs during the pandemic, considering the urgent need of employers and employees to adapt.

Keywords: Alternative Working Arrangements; Job Satisfaction; Technostress; Work-Home Balance.

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1. Introduction

Technological advancements impact companies, bringing opportunities and challenges that involve how people perform their tasks and where they perform them (Okhuysen et al., 2013; Spreitzer, Cameron & Garrett, 2017). Thus, activities previously conducted through operational processes in addition to the analysis of physical documents were streamlined by online platforms and may now be performed by employees across various locations worldwide (Spreitzer, Cameron & Garrett, 2017).

Such advancements also led organizations to expand the adoption of alternative work arrangements (AWAs) (Okhuysen et al., 2013, Spreitzer, Cameron & Garrett, 2017). AWAs include flexible working hours, telecommuting, part-time jobs, and continuing education leaves (Johnson, Lowe & Reckers, 2008).

In this context, the technological advancements and increased participation of women in the job market in recent decades have led accounting and auditing organizations to intensify the provision of AWAs to their employees (Almer, Cohen & Single, 2003; Gallhofer, Paisey, Roberts & Tarbert, 2011; Lee & Jeong, 2017; Boyer-Davis, 2019), considering that women are more likely to face work-family trade-offs (Gallhofer et al., 2011; Fraga, Antunes & Rocha-de-Oliveira, 2020).

Scandura and Lankau (1997) added that employees working in organizations that provide AWAs, regardless of gender and whether they participate in the arrangement, report higher levels of job satisfaction and organizational commitment. Almer and Kaplan (2002) surveyed another group of accountants working under AWAs and found that they also enjoyed higher levels of job satisfaction.

In addition to the technological boost and incentives for companies to provide alternative work arrangements based on the previously mentioned benefits, it is worth noting that, since 2020, AWAs have increased in popularity due to the social isolation measures imposed by the Covid-19 pandemic, especially the working-from-home format. Such an increase may be considered beneficial to workers, considering increased job satisfaction; a portion of the literature argues that AWAs are an opportunity for professionals to reconcile their family and professional lives (Clark, 2000; Johnson, Lowe & Reckers, 2008; Spreitzer, Cameron & Garret, 2017).

However, another portion of the literature points out the disadvantages of combining AWAs and technology, as the boundaries between the professional and home domains may become blurry (Boyer-Davis, 2019; Anderson & Smith, 2019). Therefore, as opposed to the benefits expected from AWAs, especially in the working-from-home format, conflicts between work and home may occur due to the pressure to continue performing work tasks beyond regular working hours (Spreitzer, Cameron & Garret, 2017; Boyer-Davis, 2019; Anderson & Smith, 2019). Such a lack of work-home balance (Schieman, Glavin & Milkie, 2009; Boyer-Davis, 2019) is one of the leading factors for turnover among accounting and auditing professionals; hence, despite the increased availability of AWAs, these organizations' turnover rates are above the average of other sectors (Boyer-Davis, 2019).

Furthermore, such pressure and constant changes may lead to technostress, defined as an inability to deal with technology (Brillhart, 2004; Tarafdar, Tu, Ragu-Nathan & Ragu-Nathan, 2007; Brod, 1984; Durndell & Haag, 2002; Chua, Chen & Wong, 1999; Boyer-Davis, 2019). Technostress impacts productivity and job satisfaction and may lead to burnout (Tarafdar, Tu, Ragu-Nathan & Ragu-Nathan, 2011; Boyer-Davis, 2019).

Based on the previous discussion and the assumption that AWAs were adopted on a large scale during the pandemic without granting employees the power of choice, the following research question arises: What is the effect of AWAs on work-home balance and technostress, considering the job satisfaction of workers in Brazilian accounting and auditing offices during the Covid-19 pandemic?

This study's objective was to analyze the influence of AWAs on work-home balance and technostress and the effect of WHB and technostress on the job satisfaction of Brazilian accountants and employees of accounting and auditing companies. Scales already validated in the literature were used to measure the study's variables: alternative work arrangements (Johnson, Lowe & Reckers, 2008); work-home balance (Clark, 2002); technostress (Ragu-Nathan, Tarafdar & Ragu-Nathan, 2008); and job satisfaction (Spector, 1985).

This study addressed 394 respondents, but the final sample comprised 276 individuals whose responses were analyzed and tabulated using structural equations (PLS-SEM). The results show that AWAs contribute to technostress, negatively impacting job satisfaction. However, no statistically significant results regarding its impact on work-home balance were found. Additionally, in line with the literature, the findings indicate a positive relationship between work-home balance and job satisfaction.

This study's relevance lies in its theoretical point of view, which contributes to advancing discussions on the impacts of technology and AWAs on accounting and auditing companies in Brazil. Authors have investigated this effect in other countries, such as Dambrin and Lambert (2008), Johnson, Lowe, and Reckers (2008), Lupu (2012), Haynes (2017), Boyer-Davis (2019), and Anderson and Smith (2019); none of these studies addressed the topic in Brazil or in the pandemic context though, when such arrangements became unavoidable.

From a practical point of view, this study was the first to discuss the context of Brazilian companies that adopted AWAs during the pandemic due to the urgent and inescapable need for employers and employees to adapt. In this context, factors such as having a work-from-home setup, gender, and the number of children, among others, may impact the level of job satisfaction of employees working under AWAs. This study's contribution to organizations concerns the need for companies to devise new employee contract models, measure productivity, and determine working hours to avoid future labor liabilities, job dissatisfaction, and exhaustion, which might impact an organization's profitability and survival.

2. Theoretical Framework

2.1 AWAs and technostress

Alternative work arrangements include flexible working hours, telecommuting, part-time jobs, and continuing education leave (Johnson, Lowe, & Reckers, 2008). Such models have been more widely discussed since 1990, mainly due to technological advances (Hunton & Harmon, 2004).

Studies addressing AWAs attempted to understand workers' motivations for choosing such arrangements (Hall, 1990; Kossek, Barber & Winters, 1999). In this context, gender was highlighted as an important factor for employees to choose flexible arrangements; the increased participation of women in the job market led to greater availability of AWAs in accounting and auditing companies (Almer & Kaplan, 2002; Frank & Lowe, 2003; Johnson et al., 2008; Cohen et al., 2018).

Part of the literature considers that the main benefits of AWAs include less stress and lower levels of burnout (Johnson, Lowe & Reckers, 2008; Kossek & Ozeki, 1999; Baltes, Briggs, Huff, Wright & Neuman, 1999; Scandura & Lankau, 1997). Sturman and Walsh (2014) also argue that employees working under AWAs experience lower stress levels than full-time workers.

On the other hand, part of the literature argues that technological pressures may increase the emergence of burnout among employees working under AWAs due to more frequent phone calls, e-mails, WhatsApp messages, and virtual meetings that may culminate in excessive working hours to fulfill tasks (Clark, 2000; Tarafdar, Tu, Ragu-Nathan & Ragu-Nathan, 2011; Guidi, 2015; Boyer-Davis, 2019; Anderson & Smith, 2019; Pfeffer, 2018). Authors also argue that this scenario results in technostress, defined as the inability to deal with technology (Brod, 1984; Durndell & Haag, 2002; Chua, Chen & Wong, 1999; Boyer-Davis, 2019).

Tarafdar et al. (2007) developed a survey through which they identified five factors leading to technostress, concluding that users of information technology tend to increase the pace of work and workload (techno-overload); remain connected for long periods, thus disturbing the work-home balance (techno-invasion); spend more time learning and adapting to new technologies (techno-complexity); feel insecure about losing their jobs (techno-insecurity); and feel uncomfortable with constant technological changes (techno-uncertainty). Boyer-Davis (2019) highlights that these factors lead employees working under AWAs to a perception that their jobs are very demanding and difficult.

Thus, the study's first hypothesis is:

H1: Alternative work arrangements positively influence technostress.

2.2 AWAs and work-home balance

Clark (2000) developed the theory of the work-home boundaries. This theory suggests that all employees with formal jobs must learn to balance work outside the home with their family lives (Boyer-Davis, 2019; Anderson & Smith, 2019). Work-home balance concerns being satisfied and enjoying good functioning at work and home, and experiencing minimal conflict between these spheres (Clark, 2000). Work-home balance contributes to job satisfaction, leading to a feeling of well-being (Grzywacz, Butler & Almeida, 2009; Boyer-Davis, 2019), and involves managing and respecting the limits that demarcate work-home territories so that the domain of home ends where the domain of work begins, as these constructs are distinct (Clark, 2000; Guidi, 2015).

Obtaining such a balance is a challenge, and its absence may negatively impact productivity and job satisfaction, leading to turnover (Guidi, 2015; Boyer-Davis, 2019; Anderson & Smith, 2019). Hall (1990) notes that both men and women with children face challenges to balance their careers with family life. The author predicts that AWAs may contribute to this balance and benefit workers with similar work and family configurations, individuals prioritizing family over work, and those more intensively influencing and controlling the family environment.

Research suggests that AWAs increase job satisfaction and promote greater commitment and productivity (Baltes, Briggs, Huff, Wright & Neuman, 1999; Scandura & Lankau, 1997; Boyer-Davis, 2019). Studies have also found a significant relationship between AWAs among accounting professionals and work-life balance (Cohen, Dalton, Holder-Webb & McMillan, 2018; Almer, Cohen & Single, 2003; Dalton, Cohen, Harp & McMillan, 2014; Johnson, Lowe & Reckers, 2008). For example, Gallhofer et al. (2011) verified the lifestyle of accountants in Scotland and their motivations for choosing to work under AWAs. They concluded that women are more likely to choose alternative work arrangements as such arrangements enable them to spend more time with their families. Another study by Buchheit, Dalton, Harp, and Collingsworth (2016) investigated the availability of AWAs in the four largest auditing companies in the world. It indicated that women more frequently adhere to this working model.

However, Adisa, Aiyenitaju, and Adekoya (2021), a study conducted in England, highlighted the effects of remote work during the Covid-19 pandemic, targeting British women. They warn that AWAs resulted in role conflict, negatively impacting work-home balance during the pandemic. They also note that AWAs replaced the usual working arrangements and family life dynamics since both take place in people's homes.

Hunton and Harmon (2004) had already proposed that a model was needed to assess the effectiveness of teleworking among accounting professionals, assuming that the motivation to work under such an arrangement is, among other factors, a clear work policy that reconciles people's motivations and the organization's objectives. Furthermore, Spreitzer, Cameron, and Garret (2017) emphasize that employees must have the power to choose whether to work under AWAs. They also warn of the harmful impacts of forcing employees to work under such an arrangement, especially those with low qualifications. In this context, it is worth highlighting that during the COVID-19 pandemic, working under AWAs was mandatory for accountants and professionals from auditing companies.

Thus, the second hypothesis is proposed:

H2: Alternative work arrangements negatively influence work-home balance.

2.3 The effect of technostress on job satisfaction

Greenhaus, Collins, and Shaw (2003) warned that the advancement of technology has blurred the boundaries between work and personal life, as employees feel pressured to be virtually connected to their workplaces after working hours to continue to carry out their tasks. In this context, the pressures to maintain the productivity levels required by employers may interfere with the time employees dedicate to their homes (Clark, 2000; Tarafdar, Tu, Ragu-Nathan & Ragu-Nathan, 2011; Guidi, 2015; Boyer-Davis, 2019; Anderson & Smith, 2019).

Alleyne (2012) found evidence that job dissatisfaction is a consequence of technostress, leading to low productivity and turnover intention. Studies also highlight that employees experiencing technostress may be impatient, moody, anxious, tired, confused, unable to concentrate, pessimistic, and even depressed (Saganuwan, Ismail & Ahmad, 2015; Boyer-Davis, 2019).

Boyer-Davis (2019) studied the impact of technostress on job satisfaction among accounting professionals, highlighting that the technological demands applied to accounting professionals are unprecedented, a factor that influences high turnover rates in the sector, which are higher than the average of other segments.

Therefore, the following hypothesis is also tested in this study:

H3: Technostress negatively impacts job satisfaction.

2.4 The effect of work-home balance on job satisfaction

The feeling of a lack of work-home balance is often perceived in phrases heard in everyday life in the corporate world, such as: "working 24/7" or "25-hour shift" (Jackson & Fransman, 2018). The universe of education professionals in South Africa was investigated in a sample of 252 respondents, and the authors found evidence that work-home balance predicts job satisfaction. The sample showed evidence that work-home balance is more important to job satisfaction than financial well-being.

Other studies have already reported a positive association between work-home balance and reduced absenteeism, improved productivity, and higher employee retention (Chimote & Srivastava, 2013). Job satisfaction leads to positive attitudes toward a career (Pirbasti et al., 2014; Pires & Andrade, 2022), is related to financial and non-financial benefits, career growth, working conditions, recognition, and promotion (Benz & Frey, 2008; Boyer-Davis, 2019).

Provided that workers are committed to fulfilling their tasks within the agreed deadline, alternative working arrangement models tend to not negatively affect productivity or employee performance (Hall, 1990; Boyer-Davis, 2019; Anderson & Smith, 2019). In this sense, organizational commitment concerns an employee's degree of attachment to his/her job (Greenberg, 2005; Mowday, Steers & Porter, 1979; Boyer-Davis, 2019), which promotes a connection leading to productivity, involvement, and loyalty towards the company, consequently, contributing to job satisfaction (O'Reilly, 1989).

Therefore, the following research hypothesis is proposed:

H4: Work-home balance positively impacts job satisfaction.

Figure 1 shows the conceptual model proposed in this study, considering the aspects discussed in this section.

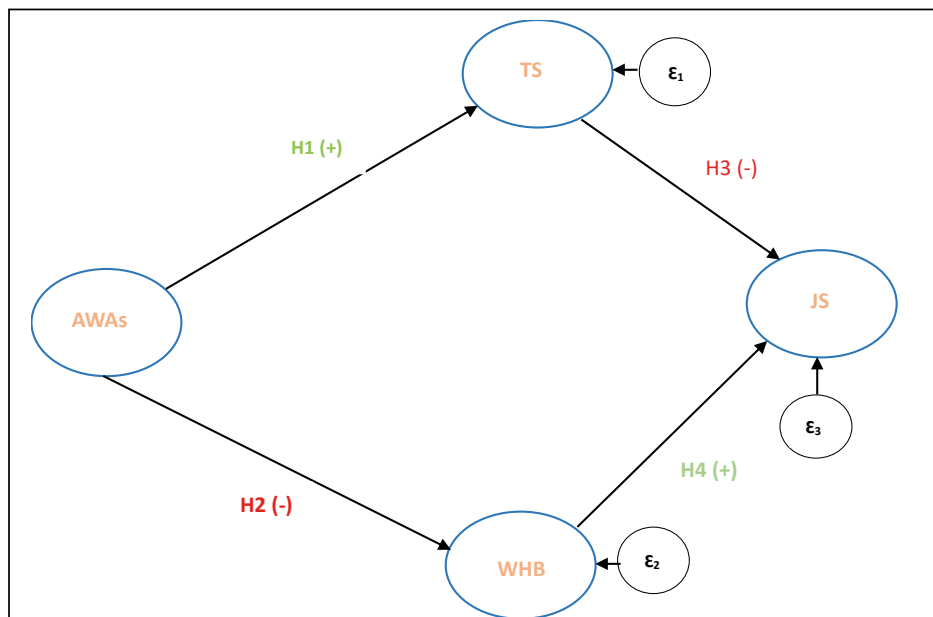


Figure 1. Conceptual Model

Note: AWAs represent alternative work arrangements; TS represents technostress; WHB represents work-home balance; and JS represents job satisfaction
Source: developed by the authors.

3. Methodology

3.1 Research delimitation and data collection

A quantitative study with a cross-sectional design, using primary data, was conducted to analyze the influence of AWAs on work-home balance and technostress, considering the job satisfaction of Brazilian accountants and auditing employees during the social distance measures imposed during the COVID-19 pandemic. The target population comprised accounting professionals and employees of auditing companies in Brazil that adopted alternative work arrangements during the COVID-19 pandemic. The study field was Brazil, which adopted the teleworking system due to the Covid-19 pandemic. The non-probabilistic sampling was adopted; an accessible sample was addressed to reach the largest number of accounting and auditing professionals working under AWAs during the pandemic, available and willing to participate in this study.

A questionnaire based on already validated scales was sent/disclosed to this audience with the support of Regional Accounting Councils and higher education institutions. The study was also disseminated through social networks like Facebook, Instagram, and LinkedIn. The questionnaire contained a control question, which assessed whether the participant worked under a flexible arrangement during the pandemic. A pre-test was conducted with 16 participants before sending the definite questionnaire to minimize potential measurement errors arising from the participants' potential difficulties in answering the form.

3.2 Measuring the constructs and sample size

Four latent variables were measured in this study: alternative work arrangements (AWAs), technostress, work-home balance (WHB), and job satisfaction (JS). Validated scales were used to make such measurements.

The "alternative work arrangements" construct was measured through 18 statements proposed by Johnson, Lowe, and Reckers (2008). The Ragu-Nathan, Tarafdar, and Ragu-Nathan (2008) scale was adopted to measure technostress. This 20-statement scale indicates that five first-order constructs trigger stress: techno-overload, techno-invasion, techno-complexity, techno-insecurity, and techno-uncertainty. Work-home balance was measured using Clark's scale (2002), which consists of 50 statements; finally, the Spector scale (1985), with 36 statements, measured job satisfaction.

All statements concerning each construct were rated on a five-point Likert scale, ranging from 1 [totally disagree] to 5 [totally agree]. The questionnaire also included questions addressing the participants' sociodemographic profile: sex, age, income, marital status, the number of people in the household, number of children, commuting time, whether the participant had a workspace at home, and whether their salaries were reduced during the pandemic.

The G-Power software was applied to determine the minimum sample size; an 80%CI was adopted, as Hair Jr., Ringle, and Sarstedt (2014) recommended. The model comprises four constructs; job satisfaction is the latent variable with the largest number of arrows and has two predictors. Hence, this variable determined the minimum sample size calculated in G-Power, i.e., 68 respondents. However, Ringle, Silva, and Bido (2014) recommend that three times the sample size should be considered to ensure greater confidence in the results, which would result in 204 respondents. Thus, 394 people completed the validated questionnaire from July 2021 to December 2022; however, as 118 respondents did not meet the criterion concerning the control question, 276 observations remained, which exceeded the 204 recommended for the estimated model.

3.3 The model's validation and estimation techniques

Based on the partial least squares (PLS) estimator, the structural equation modeling technique was used to estimate the relationships based on coefficients (Ringle, Silva & Bido, 2014). The bootstrapping procedure was also conducted with 5,000 resamples to ensure greater reliability of the results (Haukoos & Lewis, 2005). The psychometric properties of the proposed model were assessed by verifying convergent validity and discriminant validity, which ensure the necessary conditions for reliable predictions and, consequently, the usability of the metrics and the model (Hair Jr., Ringle & Sarstedt, 2014).

According to Hair Jr., Risher, Sarstedt, and Ringle (2019), convergent validity verifies the level of association of indicators within each construct, as the factors must converge to their own construct. The first analysis of such validity is conducted by checking factor loadings to answer whether the indicators are, in fact, capable of measuring the metrics proposed. Hair Jr. et al. (2019) state that such a measure must be greater than 0.5 for this psychometric characteristic to be met. The authors also indicate three metrics to verify convergent validity: the average variance extracted, which must present values above 0.5; composite reliability, which must be greater than 0.7; and Cronbach's Alpha, which must be above 0.7.

Discriminant validity, in turn, aims to ensure that the scales differ from the remaining (Fornell & Larcker, 1981). Hair Jr. et al. (2019) note that all values of the average variance extracted (AVE) for each construct must be greater than the variances shared between them to confirm the model's discriminant validity. The same criterion must be met for external loadings. The second criterion is the Heterotrait-Monotrait ratio (HTMT), which, according to Henseler, Ringle, and Sarstedt (2015), must be below 0.85 to indicate that this psychometric property is met.

The structural equation model was estimated in two different ways: first, without control variables, and later, using control variables to explain each of the constructs. The following were used as control variables:

- $gender_i$: nominal qualitative variable, a dummy that assumes 1 if woman and 0 otherwise – female participants are expected to present greater adherence to AWAs. Johnson et al. (2008) state that women are more likely than men to prefer alternative work arrangements.
- Age_i : ordinal, qualitative variable that assumes the following categories: “below 20”, “between 21 and 30”, “between 31 and 40”, “between 41 and 50”, “between 51 and 60”, “above 60”, which were respectively assigned numbers 1, 2, 3, 4, 5 and 6. Hence, the higher the number, the older the participant; younger individuals are expected to have greater access to technology and consequently less frequently experience technostress. This notion is in line with Da Silveira (2010), who discusses the difficulty of older individuals in adapting to technology.

- *married_i* : nominal qualitative variable, a dummy that assumes 1 if married and 0 otherwise – married individuals are expected to share the same space at home to work under AWAs, impacting WHB (Barros e Silva, 2010).
- *children_i* : variable that represents the number of children – 4 was assigned for individuals with 4 or more children. Likewise, married individuals with children are expected to share their space at home to work under AWAs, which impacts WHB (Barros e Silva, 2010).
- *income_i* : ordinal qualitative variable, which assumes the categories “up to 1 times the minimum wage (MW)”, “between 2 and 3 times the MW”, “between 4 and 5 times the MW”, “between 5 and 10 times the MW” and “above 10 times the MW”, which were respectively assigned numbers 1, 2, 3, 4 and 5. According to Barros and Silva (2010), higher-income individuals are more likely to have a better-structured workspace at home to work under AWAs.
- *commuting_i* : ordinal qualitative variable with the categories “up to 30 minutes”, “between 31 minutes and 1 hour”, “between 1 and 2 hours”, and “above 2 hours”, to which numbers 1, 2, 3, and 4 were respectively assigned. Individuals who take longer to commute to work are expected to prefer AWAs. Coelho et al. (2022) investigated the advantages and disadvantages of remote work in the public sector, and less time spent commuting to work was among the positive aspects of remote work.
- *WFH setup_i* : nominal qualitative variable, a dummy that assumes 1 if the respondent has a work-from-home setup and 0 otherwise. Individuals with a well-structured setup to work under AWAs are expected to enjoy greater WHB (Barros and Silva, 2010).
- *pay cut_i* : nominal qualitative variable, a dummy that assumes value 1 if the respondent had his/her salary reduced and 0 otherwise. The reduction of salaries was allowed during the pandemic, potentially impacting job satisfaction during the period.

4. Analysis Of Results

This study aimed to verify whether alternative work arrangements indirectly affect job satisfaction, considering technostress and work-home balance. Hence, a descriptive, cross-sectional study with a quantitative approach to primary data was adopted.

4.1 Sample characterization and constructs' descriptive analysis

The final sample comprised 276 respondents, whose sociodemographic profile is presented in Table 1.

Table 1
Sample's Characterization

Variable	Group	Total Observations	Percentage	Accumulated
Sex	Men	141	0.51	0.51
	Women	135	0.49	1.00
Age	Below 20	0	0.00	0.00
	Between 20 and 30	56	0.20	0.20
	Between 31 and 40	84	0.30	0.51
	Between 41 and 50	77	0.28	0.79
	Between 51 and 60	45	0.16	0.95
	Above 60	14	0.05	1.00
Marital Status	Single	83	0.30	0.30
	Married	169	0.61	0.91
	Divorced	18	0.07	0.98
	Other	6	0.02	1.00
No. children	0	108	0.39	0.39
	1	70	0.25	0.64
	2	69	0.25	0.89
	3	22	0.08	0.97
	4 or more	7	0.03	1.00
Income	Up to 1 times the MW	2	0.01	0.01
	Between 2 and 3 times the MW	39	0.14	0.15
	Between 4 and 5 times the MW	60	0.22	0.37
	Between 5 and 10 times the MW	78	0.28	0.65
	Above 10 times the MW	97	0.35	1.00
Commuting	Up to 30 min	136	0.49	0.49
	Between 31 min and 1 hour	79	0.29	0.78
	Between 1 and 2 hours	46	0.17	0.95
	Above 2 hours	15	0.05	1.00
WFH setup	Yes	182	0.66	0.66
	No	94	0.34	1.00
Pay cut	Yes	64	0.23	0.23
	No	206	0.75	0.98
	Maybe	6	0.02	1.00

Note: "Sex" concerns the participant's sex; "Age" concerns the participant's age; "Marital status" concerns the participant's marital status; "No. children" concerns the participant's number of children; "Income" concerns the participant's family income; "Commuting" concerns how long the participant takes to commute to work; "WFH setup" shows whether the participant has a workstation at home; and Pay cut shows whether the participant had a salary reduction during the pandemic.

Source: developed by the authors.

Among the respondents, 51% were male. Regarding age, the following group ages were the most frequent: between 31 and 40 (30%) and between 41 and 50 (28%). There were no individuals under 20, and a few respondents were older than 60 (only 5%).

Most respondents were married, but the number of children was heterogeneous; most respondents did not have children. As for income, the highest concentration of respondents is among those earning more than 10 times the minimum wage (35%).

Regarding the time spent commuting to work, most respondents spent less than 30 minutes when they needed to commute to work. A percentage of 23% of respondents underwent a salary reduction during the pandemic, and 34% reported having no space at home specifically designed for performing work tasks and keeping work and personal lives separated, blurring the boundaries between work and home.

Table 2 provides information on the constructs' descriptive statistics:

Table 2
Constructs' Descriptive Statistics

Variable	Sample	Mean	Coef. var	Minimum	1 st quartile	Median	3 rd quartile	Maximum
AWAs	276	2.693	0.337	1	2	2.667	3.333	5
TS	276	2.491	0.390	1	1.667	2.444	3.111	5
WHB	276	2.744	0.315	1	2.125	2.750	3.375	5
JB	276	3.987	0.196	1	3.429	4	4.714	5

Note: AWAs concerns alternative work arrangements; TS concerns stress arising from technology; WHB refers to work-home balance; and JS represents job satisfaction.

Source: developed by the authors.

The results concerning the constructs' descriptive statistics reveal that the technostress statements present the lowest level of agreement, i.e., a relatively low level of technostress during the pandemic. However, this variable has the highest coefficient of variation, indicating considerable heterogeneity between the responses. These results indicate that the sample of accounting and auditing professionals experienced different impacts from AWAs on technostress during the pandemic.

The statistics on work-home balance showed the highest level of agreement, showing that, on average, the respondents oscillate between a feeling of indifference and agreement with the statements concerning the construct associated with work and family relationships. This metric is still the most homogeneous among respondents, indicating no significant fluctuations in opinions regarding work-home balance.

4.2 Convergent validity

The convergent validity of the constructs and respective factors were first analyzed to verify the psychometric aspects. Table 3 shows the metrics used in such validation.

Table 3
Psychometric Aspects – Convergent Validity

Construct	Statement	Factor loading	AVE	Cronbach's alpha	Spearman Correlation	Composite Coefficient
Alternative working arrangements (AWAs)	AWA11 Working under an alternative work arrangement will harm an individual's career and/or promotional aspirations.	0.722	0.578	0.854	0.857	0.891
	AWA12 Individuals working under alternative work arrangements can generally have their promotions delayed and their salary range reduced.	0.775				
	AWA13 Supervisors are likely to view individuals employed under alternative work arrangements as less dedicated and committed to their jobs than those working under traditional full-time work arrangements.	0.769				
	AWA14 Supervisors are more likely to provide lower evaluations and recommend fewer promotions to individuals employed under alternative work arrangements compared to those working under traditional full-time work arrangements.	0.827				
	AWA15 Individuals employed under alternative work arrangements are likely to feel some resentment from colleagues and other team members.	0.699				
	AWA16 Female supervisors are more likely than male supervisors to support individuals who are employed under alternative work arrangements.	0.763				

Construct	Statement	Factor loading	AVE	Cronbach's alpha	Spearman Correlation	Composite Coefficient
Technostress (TS)	TS4 I have a higher workload because of increased technology complexity.	0.630	0.570	0.905	0.911	0.922
	TS6 I have to sacrifice my vacation time and weekends to keep myself up to date about new technologies.	0.658				
	TS8 I do not know enough about this technology to handle my work satisfactorily.	0.802				
	TS9 I need a long time to understand and use new technologies.	0.835				
	TS10 I do not find enough time to study and update my technology skills.	0.744				
	TS11 I find recruits to this organization know more about computer technology than I do.	0.746				
	TS12 I often find it too complex for me to understand and use new technologies.	0.821				
	TS13 I feel a constant threat to my job security due to new technologies.	0.781				
Work-home balance (WHB)	WHB3 I discuss my family obligations with supervisor.	0.698	0.552	0.907	0.923	0.908
	WHB4 I discuss demands on me at home with supervisor.	0.724				
	WHB5 I talk about my current family activities at work.	0.753				
	WHB6 I share pleasant things that happened at home with others at work.	0.713				
	WHB8 I talk with others at work about what kind of day I had at home.	0.705				
	WHB10 My supervisor listens when I talk about my family.	0.793				
	WHB11 My supervisor acknowledges that I have obligations as a family member.	0.787				
	WHB12 My family contacts me while I am at work.	0.766				
Job Satisfaction (JS)	JS3 My supervisor is quite competent in doing his/her job.	0.637	0.568	0.893	0.892	0.901
	JS7 I like the people I work with.	0.802				
	JS17 I like the things I do at work.	0.693				
	JS25 I enjoy my co-workers.	0.803				
	JS27 I feel a sense of pride in doing my job.	0.757				
	JS30 I like my supervisor.	0.815				
	JS35 My job is enjoyable.	0.751				

Note: AVE concerns Average Variance Extracted.

Source: developed by the authors.

Regarding the factor loadings analysis, values below 0.5 were found. Thus, the procedure recommended by Hair Jr et al. (2019) was adopted:

- (i) statements with negative loadings were removed, and the new loadings were reassessed, which resulted in factor loadings below the ideal;
- (ii) as the validity criterion was not validated, loadings that remained below 0.5 were removed so that all factor loadings were above 0.5. However, an analysis of the average variance extracted showed that it did not correspond to the criterion described by Hair Jr et al. (2019), as it was also below 0.5; hence, an additional step was taken;
- (iii) External loading criterion and the average extracted variance were validated after excluding the statements with factor loadings below 0.6.

Table 3 presents the statements that remained in the constructs. Regarding alternative work arrangements, 12 statements were removed, and 6 remained; 11 statements were excluded from technostress, and 9 remained; 42 statements were excluded from work-home balance, leaving 8; and finally, regarding job satisfaction, 29 statements were excluded, remaining 7.

After such exclusions, all statements were above 0.5. Thus, convergent validity was confirmed as the variables' factor loadings were higher in their own construct compared to the factor loadings of the same variable in other constructs (Hair Jr. et al., 2019).

According to the criterion of Fornell and Larcker (1981), convergent validation, which assesses the degree of correlation between measures of the same concept, occurs when the constructs' average variance extracted (AVE) is higher than 0.5. Table 3 shows all values above 0.5, confirming the constructs' validity. The constructs' items were also assessed using Cronbach's Alpha coefficient. In this aspect, all constructs presented values above 0.7, the minimum needed to ensure validity. Composite reliability was also checked for all constructs, which presented values above 0.7 and indicated strong internal consistency. Thus, all the measures used represent the constructs to which they refer.

4.3. Discriminant validity

Table 4 shows the first discriminant validity analysis based on the cross-loadings criterion.

Table 4
Psychometric Aspects – Discriminant Validity (Cross-loadings)

Construct	Statements	AWAs	TS	WHB	JS
Alternative work arrangements (AWAs)	AWAs11	0.722	0.258	0.043	0.008
	AWAs12	0.775	0.261	0.014	-0.023
	AWAs13	0.769	0.315	0.004	-0.074
	AWAs14	0.827	0.299	0.085	-0.005
	AWAs15	0.699	0.366	-0.034	-0.225
	AWAs16	0.763	0.354	-0.067	-0.049
Technostress (TS)	TS4	0.244	0.630	-0.112	-0.175
	TS6	0.362	0.658	-0.047	-0.177
	TS8	0.294	0.802	-0.084	-0.222
	TS9	0.276	0.835	-0.003	-0.205
	TS10	0.246	0.744	0.027	-0.140
	TS11	0.252	0.746	0.027	-0.117
	TS12	0.293	0.821	-0.006	-0.172
	TS13	0.378	0.781	-0.012	-0.189
Work-home balance (WHB)	WHB3	0.231	0.161	0.698	0.133
	WHB4	0.175	0.145	0.724	0.159
	WHB5	0.131	0.067	0.753	0.186
	WHB6	-0.154	-0.043	0.713	0.341
	WHB8	0.084	0.111	0.705	0.197
	WHB10	-0.054	-0.124	0.793	0.345
	WHB11	-0.099	-0.194	0.787	0.424
	WHB12	0.073	0.077	0.766	0.240
Job Satisfaction (JS)	JS3	-0.030	-0.108	0.343	0.637
	JS7	-0.013	-0.157	0.284	0.802
	JS17	-0.023	-0.111	0.201	0.693
	JS25	-0.071	-0.176	0.328	0.803
	JS27	-0.060	-0.181	0.215	0.757
	JS30	-0.193	-0.311	0.361	0.815
	JS35	-0.022	-0.179	0.236	0.751

Source: developed by the authors.

Table 4 shows that the factor loadings of the statements included in each construct are greater than those of the other statements within each construct in question. In other words, the statements belonging to a specific metric are more closely linked to that metric than any other metric adopted in this study, an aspect necessary for discriminant validity.

Table 5 shows the verification of discriminant validity based on the criterion of Fornell and Lacker (1981) and the HTMT criterion of Henseler, Ringle, and Sarstedt (2015). The Table also highlights the constructs' descriptive statistics.

Table 5

Psychometric Aspects – Discriminant Validity (Fornel and Lacker / HTMT)

	Fornel and Lacker				HTMT - Henseler, Ringle and Sarstedt (2015)			
	AWAs	TS	WHB	JS	AWAs	TS	WHB	JS
AWAs	0.760							
TS	0.415	0.755			0.449			
WHB	0.004	-0.027	0.743		0.194	0.175		
JS	-0.091	-0.244	0.386	0.754	0.129	0.254	0.366	

Note: AWAs represent alternative work arrangements; TS represents stress arising from technology; WHB represents the work-home balance; and JS represents job satisfaction.

Source: developed by the authors.

Discriminant validity was verified by the two criteria presented in the Table. The square root of the average variance extracted from each construct is greater than the correlation with the others. Furthermore, the Heterotrait-Monotrait (HTMT) correlation was lower than 0.85 in all cases. These results indicate that these constructs do not mix information from other constructs.

4.4. Analysis of the structural model and testing of the hypotheses proposed

Table 6 highlights the results found for estimating the structural model and evaluating the validity of the hypotheses based on the literature.

Table 6
Estimation of the Structural Model and Hypothesis Testing

Panel A: Estimated relationships							
Analysis w/o control variables				Analysis w/ control variables			
	TS	WHB	JS	AWAs	TS	WHB	JS
Direct effects							
AWAs	0.415***	0.004			0.385***	0.041	
TS			-0.234***				-0.288***
WHB			0.384***				0.359***
Indirect effects							
AWAs			-0.095***				-0.096**
AWAs (via technostress)			-0.097***				-0.111***
AWAs (via WHB)			0.001				0.015
Controls							
gender				0.077	0.086	0.167	0.201
age				0.003	0.296***	-0.321***	0.075
married				0.095	-0.029	-0.012	-0.276**
children				-0.130	-0.035	0.122	0.106
income				0.172***	0.011	0.176**	0.211***
commuting				-0.070	0.001	0.034	-0.054
WFH setup				-0.240	0.060	0.096	-0.182
Pay cut				0.069	0.085	0.139	0.027

Panel B: Hypotheses validation			
Hypotheses	Relationship that assesses the hypothesis	Expected relationship	Result
H1	AWAs >>> TS	+	Validated
H2	AWAs >>> WHB	-	Not validated
H3	TS >>> JS	-	Validated
H4	WHB >>> JS	+	Validated

Note: AWAs represent alternative work arrangements; TS represents technostress; WHB represents work-home balance; and JS represents job satisfaction. Coefficients marked with an asterisk (*) are statistically significant at 10%; Coefficients marked with two asterisks (**) are statistically significant at 5%; Coefficients marked with three asterisks (***) are statistically significant at 1%. Source: developed by the authors.

The results shown in Table 6 indicate that three of the four hypotheses proposed here, H1, H3, and H4 were validated. The results regarding such validations occur regardless of the use of control variables.

Regarding the effect of alternative work arrangements on technostress, such an effect is statistically significant with 99% confidence. This coefficient is positive, which indicates that, on average, individuals working under an alternative work arrangement are more stressed due to technology-related issues.

The findings enabled validating H1, i.e., there is a positive effect of alternative work arrangements on technostress. This hypothesis' validation is in line with the literature showing that technological pressure may lead to professional exhaustion, given long working hours, an excessive number of phone calls, e-mails, text messages, and virtual meetings (Clark, 2000; Tarafdar, Tu, Ragu-Nathan & Ragu-Nathan, 2011; Guidi, 2015; Boyer-Davis, 2019; Anderson & Smith, 2019; Pfeffer, 2018). The findings also corroborate studies addressing the inability to deal with technology as a facilitator of technostress (Brod, 1984; Durndell & Haag, 2002; Chua, Chen & Wong, 1999; Boyer-Davis, 2019).

The relationship between alternative work arrangements and work-home balance is not statistically significant. This finding indicates that, on average, working under an alternative work arrangement does not necessarily affect work-home balance. This result indicates that the second hypothesis (H2), according to which alternative work arrangements would negatively affect the work-home balance, was rejected.

The findings contradict the literature that indicates a relationship between alternative work arrangements and work-life balance (Cohen, Dalton, Holder-Webb & McMillan, 2018; Almer, Cohen & Single, 2003; Dalton, Cohen, Harp & McMillan, 2014; Johnson, Lowe & Reckers, 2008). A potential explanation for this contradiction lies in what Hunton and Harmon (2004) state about the need to develop models to assess the effectiveness of teleworking among accounting professionals. Furthermore, note that AWAs were adopted after social distancing measures imposed during the pandemic, which suddenly changed the work environment and demanded working tasks to be performed from home. Hence, the fact that people did not have a workspace at home may have affected the test. Coelho et al. (2022) note that not taking breaks between tasks and not having proper infrastructure to work from home, social isolation, monotony, and excessive workload were negative factors influencing those working under flexible arrangements during the COVID-19 pandemic.

Regarding the estimated effect of technostress on job satisfaction, this relationship is statistically significant with 99% confidence, and it is determined by a negative coefficient, indicating that, on average, a higher level of technostress reduces the job satisfaction of accounting and auditing professionals. This result validates H3, according to which technostress negatively impacts job satisfaction. These findings align with the literature stating that the technological demand placed on accounting professionals is unprecedented, leading to job dissatisfaction (Boyer-Davis, 2019). An important aspect is that technostress works as a transmission channel between alternative work arrangements and job satisfaction, a channel that reduces satisfaction when under an alternative work arrangement.

Boyer-Davis (2019) argues that accounting professionals working under AWAs are more subject to uncertainty regarding the use of new technologies and more insecure about the maintenance of their jobs. The author notes that these workers need to perform their tasks faster than their counterparts, which has physical and emotional implications, thus impacting the quality of life at work.

A positive and statistically significant relationship with 99% confidence was found regarding the association between work-home balance and job satisfaction. Hence, on average, individuals experiencing a greater balance between home and work are more satisfied with their jobs. These results validate H4, according to which work-home balance positively influences job satisfaction. These findings align with the literature that reports a positive association between work-home balance and job satisfaction, reflected in lower absenteeism, improved productivity, and reduced turnover rates (Chimote & Srivastava, 2013).

An important factor to emphasize is that, although work-home balance positively impacts job satisfaction, this metric does not work as a channel that permeates the relationship between alternative work arrangements and job satisfaction, as alternative work arrangements do not significantly impact work-home balance. This finding contradicts the literature addressing AWAs, as the mainstream literature advocates increased work-life balance (Boyer-Davis, 2019).

As for the control variables, only income affects AWAs. This is a positive and statistically significant relationship, indicating that, on average, individuals with greater purchasing power more frequently prefer alternative work arrangements. This finding corroborates Barros and Silva (2010), who state that one of the disadvantages of teleworking is a lack of adequate home infrastructure, which might be associated with the individuals' purchasing power.

The individuals' age is the only control variable statistically associated with technostress. The positive coefficient indicates that, on average, the older the individual, the more intense technostress is. This result is in line with the findings of Da Silveira (2010), in which the difficulties and restrictions faced by older adults are addressed.

As for the WHB construct, both age and income impact it. The coefficients indicate that older and lower-income individuals find it more challenging to balance the boundaries of work and home. These findings are corroborated by Barros e Silva (2010) and Da Silveira (2010) since individuals with better financial conditions have a better structure to work from home, and older individuals face more challenges adapting to technologies.

Regarding the job satisfaction construct, it was negatively affected by the respondents' marital status. Married individuals are less satisfied with their jobs when working under AWAs. Such a factor is possibly associated with the need to share the same space to work from home, which corroborates the findings of Coelho et al. (2022) regarding the advantages and disadvantages of public employees under alternative work arrangements during the COVID-19 pandemic.

The income variable positively affected job satisfaction, suggesting that people with greater purchasing power tend to be more satisfied when under AWAs. This finding is in line with Barros and Silva (2010).

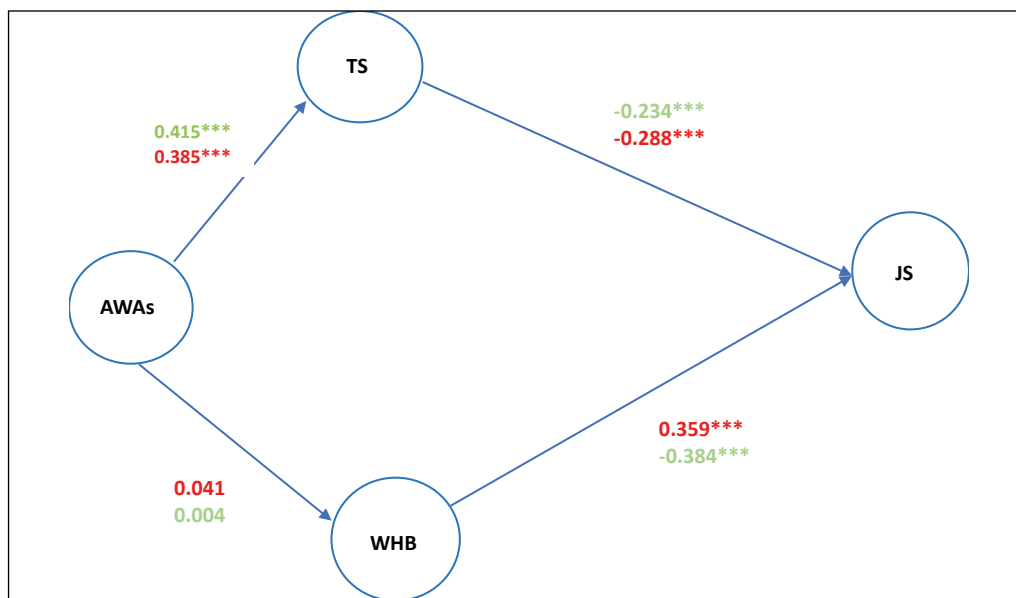


Figure 2 – Estimated Conceptual Model.

Note: AWAs represent alternative work arrangements; TS represents technostress; WHB represents work-home balance; and JS represents job satisfaction. Red coefficients are those associated with the model without control variables; the green coefficients are associated with the model with control variables. Coefficients marked with one asterisk (*) are statistically significant at 10%; coefficients marked with two asterisks (**) are statistically significant at 5%; coefficients marked with three asterisks (***) are statistically significant at 1%.

Source: developed by the authors.

5. Final Considerations

This study aimed to identify the effect of alternative work arrangements on technostress and work-home balance and the effect of WHB and technostress on the job satisfaction of accounting professionals and employees of Brazilian auditing companies. This study was conducted during the COVID-19 pandemic when AWAs were necessary to comply with social distancing measures.

The results validate three of the four hypotheses proposed here. H1 was validated in agreement with part of the literature, showing that AWAs are positively associated with technostress. This condition increased during the pandemic due to the urgent need to adapt to remote work, especially the working-from-home format. Note that remote work was imposed during the pandemic without companies or employees being prepared to adapt to the technological requirements. Furthermore, many workers experienced work overload, as meetings were scheduled during off-hours.

In this sense, H3 was validated, as this study shows that technostress negatively impacts job satisfaction. As predicted by the literature addressing AWAs among accounting and auditing organizations in Brazil, such a factor may affect productivity and turnover intention as it has implications related to health, safety, and quality of life at work.

Contrary to the literature's predictions, H2 was not validated, as no statistical significance was found between AWAs and work-home balance. Some factors may have contributed to this result. For example, women more frequently choose alternative work arrangements to balance family and career demands. However, this option typically results from a trade-off between family and career and under conditions where such an option is not imposed. Therefore, considering that AWAs were compulsory during the pandemic and there was no time for companies and employees to prepare a proper workplace to work from home, the effect of AWAs on WHB was likely impacted.

However, in line with the literature, significant statistical evidence was found that work-home balance positively impacts job satisfaction; thus, H4 is validated. Despite the pandemic context and imposed AWAs, the respondents' perception is that clear boundaries separating work and home positively impact job satisfaction.

This study has some limitations, including that it addresses professionals who needed to adapt to alternative work arrangements without the power to choose. In this sense, future studies are suggested to observe the post-pandemic period to verify potential changes in the perception of accountants and those working in accounting and auditing companies.

Furthermore, future research could also explore the issue of the female gender (as women tend to adhere to AWAs more frequently) and the potential changes in the post-pandemic period. It is also suggested to analyze the context of other professionals – e.g., those in higher education who needed to adapt their classes to the remote format and work with hybrid teaching during the critical pandemic periods. In this sense, our suggestion is to assess the effect of remote and/or hybrid classes on the work-home balance, technostress, and job satisfaction to verify these factors' impact in the medium and long-term training of professionals from different fields.

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