Involved at work and disinvolved out of work: unraveling the implications of involvement on accountants' work–life balance

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Abstract

Purpose – Being involved at work advances accountants' contribution to organizational success. However, scholars are not consistent in discussing involvement's implications on work–life balance (WLB). The article aims to address this issue, investigating involvement's effects on the accountants' ability to manage the work–life interplay.

Design/methodology/approach – Secondary data on a sample of 538 accountants were collected from the sixth European Working Condition Survey (EWCS). A serial mediation analysis was designed to obtain evidence of involvement's implications on WLB through the mediating role of work engagement and work satisfaction.

Findings – Involvement negatively affected the accountants' ability to deal with the work–life interplay. Engagement and satisfaction with work mediated this relationship. More specifically, involved accountants who were engaged and satisfied with their work conditions were less likely to report struggles between work and life.

Research limitations/implications – Involvement implies an intensification of work, heralding an overlapping between work and life. Nonetheless, accountants who are engaged and satisfied with work are less touched by involvement's drawback on WLB. A precautionary approach should be taken to avoid that involvement results in workaholism, thus undermining individual well-being.

Originality/value – The article originally discusses involvement's implications on WLB across accountants. Being involved at work impairs the individual ability to achieve a balance between work and life, endangering well-being at work. Whilst the findings cannot be generalized beyond the accounting profession, they deliver some intriguing insights that highlight avenues for further developments.

Keywords Involvement, Engagement, Satisfaction, Work conditions, Work–life balance

Paper type Research paper

1. Introduction

Scholars have reported an evolution of accountants' role in modern organizations: they spend "*. . . less time preparing standardised financial reports*" and are increasingly involved in "*. . . analysing information and directly participating in the decision process*" (Parker and Warren, 2017, p. 1897). Consistent with the transformation of their role and responsibilities, work involvement (WI) has been argued as a distinctive trait of accountants (e.g. Lynn *et al.*, 1996; Nga and Wai Mun, 2013), since it empowers them to shape management decisions and to factually partake in organizational success (Van Wyk *et al.*, 2003). Two main accounts of WI can be retrieved in the scientific literature. Embracing a psychological perspective, involvement refers to "*. . . the extent to which employees are normally interested in, identified with, and preoccupied with their work*" (Johari and Yahya, 2016, p. 557). Drawing on this interpretation, involvement relates to the feelings that people have about their jobs, entailing psychological identification with the organization (Lan *et al.*, 2013). Alternatively,

adopting a management perspective, involvement engenders "... *the exercise, by employees, of influence over how their work is organized and carried out*" (Fenton-O'Creevy, 2001, p. 24). Participation in addressing management issues paves the way for increased trust in the workplace, prompting people to commit to enhancing organizational performance (Morgan and Zeffane, 2003). Since "... *accountants have knowledge on what kind of information is relevant for managing a company successfully*" (Schaltegger and Zvezdov, 2015, p. 337), soliciting their active participation in forging management decisions and coping with organizational challenges is essential for achieving long-term organizational viability (Berber, 2014). These considerations bring us to stick to a management perspective in conceptualizing involvement, conceiving it as the degree of employees' participation in dealing with management issues (Richardson and Vandenberg, 2005). Involved accountants add to organizational responsiveness with their individual inputs, augmenting the organizations' capability to thrive in an increasingly turbulent and complex environment (Riordan *et al.*, 2005).

Organizations take deliberate actions to sustain involvement at work, enabling employees to inform decision-making processes (Scott-Ladd and Marshall, 2004). The greater the employees' involvement at work, the stronger their willingness to conceive and implement innovative ideas intended to foster organizational success (Yang and Konrad, 2011). However, being involved might generate prioritization of work over private affairs (Aryee *et al.*, 2005). Involvement triggers intensification of organizational commitments that culminates in work–life contamination (Palumbo, 2020a). From this standpoint, it is expected to have side effects on work–life balance (WLB), impairing the individual ability to escape role conflicts at work and out of work (Kalliath and Brough, 2008). Scholars do not agree on unveiling the implications of involvement on WLB (Sturges and Guest, 2004). Whilst studies analyzing involvement as a psychological state emphasize its positive spillover on individual sensations with work, research investigating it as a management approach warns of the difficulties faced by employees in achieving WLB (Greenhaus *et al.*, 1989; Holland *et al.*, 2019).

Notwithstanding, the opportunity to participate in shaping organizational decisions enacted by involvement is thought to nurture work engagement (WE) that encompasses "... *a positive, fulfilling, work-related state of mind that is characterized by vigor, dedication, and absorption*" in the workplace (Bakker and Demerouti, 2008, p. 209). Taking insights from the self-determination theory (SDT), being involved at work tackles amotivation and boosts both extrinsic and intrinsic motivation (Gagné and Deci, 2005). Nurturing employees' autonomy and self-determination, involvement generates positive sensations with work that are conducive to a greater desire to contribute to organizational performance (Breaugh, 1985). Furthermore, stimulating affective commitment, involvement energizes people to eagerly accomplish their organizational tasks (Mauno *et al.*, 2007). Since it activates a social context that is receptive to the people's needs for competence, autonomy and relatedness (Deci *et al.*, 1994), involvement fosters the employees' satisfaction with work, entailing a positive assessment of the work experience (Brown and Lent, 2013). Therefore, involvement is argued to interact with satisfaction in the workplace (Knoop, 1995; Kuruüzüm *et al.*, 2009), fostering a sense of gratification and fulfillment with work that affect the individual and collective perceptions of organizational meaningfulness (Palumbo *et al.*, 2017). In turn, this has positive effects on the individual ability to manage the interplay between work and life (Koubova and Buchko, 2013). In sum, involvement acts as an enrichment process, enacting good feelings about the individual ability to cope with organizational challenges and minimizing perceived role conflicts (Eldor *et al.*, 2020).

These introductory notes trigger us to shed light on the implications of involvement on WLB through the mediating role of WE and work satisfaction (WS). Acknowledging that accountants are intrinsically involved at work and that involvement characterizes their career growth (Lynn *et al.*, 1996), the article pushes forward what we currently know about its

effects on WLB for this professional category, providing us with insights that can be applied beyond the accounting profession (Šoljaková and Petera, 2019). Two research questions (RQs) inspired this study:

RQ1. Does involvement at work affect the accountants' WLB?

RQ2. Do WE and WS mediate the relationship between involvement and WLB?

The article is structured as follows. Section 2 articulates the conceptual background against which the research hypotheses have been developed, grounding them on the SDT. Section 3 describes the statistical approach crafted to collect evidence of involvement's implications on accountants' WLB. Section 4 reports the study findings that are critically discussed in Section 5. Finally, Section 6 concludes the study, pointing out its original contribution to the scholarly debate.

2. Conceptual background

Two distinct conceptualizations of involvement populate the scholarly debate. On the one hand, involvement entails "... *the importance of the job to one's self-image*" (Blau, 1986, p. 579). On the other hand, it deals with the employees' participation in making decisions and solving problems that are relevant for organizational success (Volmer *et al.*, 2012). Combining these two perspectives leads us to understand WI as a particular management process assigning people with a greater influence and voice over organizational dynamics (Wilkinson *et al.*, 1992). Involvement empowers people, enabling them to define how to undertake organizational actions and apply innovative ideas at work, seeking for organizational excellence (Shih and Wijaya, 2017).

Being involved at work has been variously associated with WLB (e.g. Guest, 2002; Sturges and Guest, 2004). The SDT provides us with fitting conceptual lenses to shed light on the manifold implications of involvement on individual work conditions and well-being (Lin *et al.*, 2022). More specifically, "... *SDT is a macro theory of human motivation (...which) suggests that both employees' performance and their well-being are affected by the type of motivation they have for their job activities*" (Deci *et al.*, 2017, p. 20). People are assumed to possess intrinsic motivation that energizes them to undertake responsibilities and endeavor to achieve their targets (Vansteenkiste *et al.*, 2010). Organizations attempt to nurture internal motivation implementing initiatives that are aimed at fostering employees' identification and integration with extrinsic motivation that broadly refers to an instrumental motivation triggered by external stimuli (Ryan and Deci, 2020). Addressing the needs of autonomy, relatedness and competence (Milyavskaya and Koestner, 2011), involvement at work represents an effective strategy to propel the intrinsic motivation of employees and stimulate their organizational commitment (Papadopoulou and Dimitriadis, 2019).

Consistent with these arguments, previous studies pointed out that the need for achievement and the desire to succeed are conducive to an increased willingness of employees to be involved at work (Mills, 2011). Moreover, WI is sought for to compensate unsatisfying social relationships out of work (Fortner *et al.*, 2004). However, whilst involvement augments self-expression in the workplace (Jans, 1985), it might entail an intensification of organizational commitments (Palumbo, 2020a), that puts the individual ability to deal with everyday life under stress (Rokicka, 2016) and undermines the individual WLB (Valeyre, 2004). An excess of WI has been associated with workaholism that leads to an incessantly compulsion to work due to inner pressures driving a perception of guilt when not working (Guest, 2002). In addition, involvement practices might be artfully exploited to extract a greater effort from people, expanding work-related burdens (Wilkinson *et al.*, 1997). These considerations hint that involvement might determine an extensification of work that ushers

greater interference between organizational responsibilities and daily life (Helmle *et al.*, 2014). The prioritization of work originated by involvement determines overlapping of work and life (Benoliel and Somech, 2014). Blurring boundaries, involvement has negative implications on the individual ability to balance work and life (Rokicka, 2016), endangering well-being (Chen *et al.*, 2020). In sum, the following is assumed:

> *H1.* Work involvement has negative implications on the employees' ability to manage the WLB.

Since it gives people the influence and voice to shape management decisions and organizational dynamics (Marchington and Kynighou, 2012), involvement facilitates the achievement of competence, relatedness and autonomy at work (Gagné, 2014). Drawing on the SDT, employees' participation in tackling organizational challenges enacts positive sensations with work (Wallace *et al.*, 2016), which – in turn – solicit people to be dedicated, absorbed and determined in accomplishing their job (Green *et al.*, 2017). In line with these considerations, involvement prompts greater WE (Palumbo, 2020a), nurturing energy and enthusiasm in undertaking organizational commitments (Bakker and Schaufeli, 2015). More specifically, WE is understood as a positive motivational state, entailing a physical, cognitive and emotional connection with the organization (Maden, 2015). People who are engaged at work express high level of energies and experience a better sense of meaningfulness in accomplishing their tasks (Bakker, 2011). Whilst involvement is primarily related to the employees' participation in organizational dynamics, engagement concerns the degree of mental connection of an individual with his or her job (Hallberg and Schaufeli, 2006). Since the degree of involvement at work is determined by a tailored management approach intended to fostering employees' autonomy and participation in decision-making activities, it can be argued that involvement paves the way for increased engagement with work (Spector, 1986), whilst being engaged at work does not necessarily lead to greater involvement in framing and shaping organizational decisions (Kwon *et al.*, 2016). Therefore, the following is hypothesized:

> *H2.* Being involved at work nurtures WE.

The causality link between WE and WLB has not been unanimously addressed in the scientific debate (Wood *et al.*, 2020). Embracing the SDT encourages us to argue that WE is related to an improvement of the individual self-perceived effectiveness to cope with job demands and exploiting job resources (Chen and Powell, 2012), augmenting the individual ability to manage the work–life interplay (Haar *et al.*, 2018). WE reduces the occurrence of stress and adds to job resources, enabling people to overcome increasing job demands (Hakanen *et al.*, 2006). Moreover, spurring a cognitive and emotional dedication to work, engagement makes people more committed to achieve consistency between their organizational assignments and daily life (Xanthopoulou *et al.*, 2009). This justifies the conceptualization of WE as a component of a healthy work environment: it represents a pillar of organizational policies targeted to work–family enrichment, empowering people to tackle their work-related duties (Timms *et al.*, 2015) and enabling them to address conflicts between work and life (Siu *et al.*, 2010). In its conventional interpretation, WLB entails a separation between the work domain and the life domain (Kelliher *et al.*, 2019), implying "... *minimal conflict between social roles in work and nonwork life*" (Sirgy and Lee, 2018, p. 229). From this standpoint, whilst achieving a viable equilibrium between work and life does not necessarily involve increased dedication, absorption and vigor in the workplace; enhanced engagement empowers people to effectively manage the interplay between work and life (Sonnentag *et al.*, 2008) and advances their perceived capability to facilitate the work–life integration (Karatape and Demir, 2014). From this standpoint, the following is assumed:

H3. WE advances the individual WLB.

Being involved and engaged at work positively relates with WS (Orgambídez-Ramos and de Almeida, 2017) that broadly refers to the individual sense of gratification with work conditions and experiences (Jernigan *et al.*, 2002). Different factors influence the employees' satisfaction in the workplace, including extrinsic and intrinsic rewards, prospects for career advancements and social climate (Lee *et al.*, 2020). Boosting organizational commitment and fostering a positive motivational state at work (Bakker *et al.*, 2011), involvement and engagement are expected to nurture WS (Yalabik *et al.*, 2017) that primarily derives from a perception of empowerment in the workplace (Laschinger *et al.*, 2004). WI and WE heighten the self-determination of people in the organization, with positive implications in term of satisfaction with work conditions (Karanika-Murray *et al.*, 2015; Breaugh *et al.*, 2017). Since it facilitates person–job fit, involvement stimulates a sense of fulfillment with the work experience (Ton and Hansen, 2001). Besides, engagement determines affective commitment to the organization that stimulates positive feelings with work (Lee and Ok, 2016). Although the literature has argued that satisfaction influences the degree of participation of employees in organizational dynamics (Nielsen and Randall, 2012), it does not directly affect their involvement at work that is generally used as a management artifact to boost positive sensations of employees with work (Groen *et al.*, 2017). Furthermore, WE does not derive from satisfaction, since it is propelled by enthusiasm, vigor and dedication (Granziera and Perera, 2019) that are antecedents - rather than consequences - of positive sensations with work (Lu *et al.*, 2016). In light of these points, the following is maintained:

H4. Involvement positively affects the employees' WS.

H5. Engagement positively affects the employees' WS.

Previous research highlighted that WS and WLB are mutually intertwined (Smith *et al.*, 2016). Although scholars argue that WLB determines satisfaction with work (Weale *et al.*, 2019), good sensation and gratification in the workplace are themselves conducive to positive perceptions of WLB (Crooker *et al.*, 2002). Coupling the SDT and social exchange theory (SET), people who perceive a sense of fulfillment with work and are satisfied with their job are willing to reciprocate the organization with greater efforts to contribute to organizational performance (Elstad *et al.*, 2011). From this standpoint, WS is expected to determine a lesser appreciation of work-to-life and life-to-work conflicts (Dewa *et al.*, 2011), paving the way for a better appreciation of WLB (Nilsson *et al.*, 2017). This is especially true among people who are greatly involved and engaged at work and who experience a sense of organizational belongingness (Choi *et al.*, 2017). Satisfaction with the needs for competence, relatedness and autonomy in the workplace enact internal motivation (Ryan and Deci, 2000) that make them more capable to cope with the contamination between work and life (Palumbo, 2020a). Conversely, WLB does not immediately determine greater satisfaction with work, being affected by need fulfillment (Gröpel and Kuhl, 2009) and by the enrichment of the work–family interface (Baral and Bhargava, 2010). Therefore, the following is assumed:

H6. WS fosters better perceptions of individual WLB.

The conceptual link between involvement, engagement and satisfaction calls us to investigate how these variables interact in influencing the employees' ability to address the work–life interplay (Sirgy and Lee, 2018; Haar and Brougham, 2022). Engagement and satisfaction might act as mediating variables, influencing the implications of involvement on WLB (Bui *et al.*, 2016). Since involved employees are more likely to be engaged at work (Palumbo, 2020a) and perceive a greater satisfaction with their job (Knoop, 1995), involvement might indirectly foster the perceived ability to cope with overlapping work and life commitments (Qing and Zhou, 2017). This is possible due to the increased vigor,

dedication and absorption that is experienced by people who are involved at work (Marais *et al.*, 2014). In sum, the following are proposed:

H7. Engagement mediates the relationship between involvement and WLB, so that a better WLB follows.

H8. WS mediates the relationship between involvement and WLB, so that a better WLB follows.

H9. Engagement and satisfaction serially mediate the relationship between involvement and WLB, so that a better WLB follows.

Figure 1 graphically depicts the conceptual framework. Alongside reporting the research hypotheses, it shows the statistical model crafted to collect empirical evidence of the direct and indirect implications of involvement on WLB, whose details are described below in Section 3.

3. Methods

3.1 Study design

A conditional process analysis was implemented to test the research hypotheses. More specifically, a serial mediation model exploiting ordinary least squares (OLS) regression-based path analysis was designed. It ran 10,000 bootstrap samples and estimations to obtain evidence of involvement's direct and indirect effects on WLB (Hayes, 2018). Even though this approach is less flexible than alternative methods for conditional process analysis, such as structural equation modeling (see, among others: Iacobucci *et al.*, 2007; Pek and Hoyle, 2016; Sarstedt *et al.*, 2020), it is more parsimonious and efficient, relying on preprogrammed models that minimize the risks of miscalculation (Hayes *et al.*, 2017). Despite the potential biased estimates produced by measurement errors that are typical of linear models (Hayes and Rockwood, 2020), "... *investigators can rest assured that it generally makes no difference which [model] is used, as the results will be substantively identical*" (Hayes *et al.*, 2017, p. 80). These considerations persuaded us to opt for the OLS regression-based model to accomplish this empirical study.

Secondary data were collected from the European Working Condition Survey (EWCS). It is a pan-European survey providing an overview of Europeans' sensations with the quality of work conditions. The EWCS is internationally recognized as a dependable and valuable source of information, being largely used as a data source for conducting empirical research about work conditions and attitudes in a multitude of organizational settings (e.g. Antai *et al.*, 2015; Wolfe and Patel, 2019). The sixth EWCS was accessed that was the latest wave of the survey available at the time of this study. It involved more than 40,000 Europeans, who were interviewed face to face at their own home. Sticking to the study aims, people who were employed in the field of accounting were admitted in the subsample investigated in this research that consisted of 538 people. Altogether, accountants took 43.5 min ($\sigma = 14.1$, min. $= 20$ and max. $= 115$) to complete the EWCS. Section 3.4 provides an overview of the sample's sociodemographic characteristics.

3.2 Data and variables

Drawing on the conceptual framework depicted above, WI concerned the accountants' participation in shaping management decisions and coping with organizational issues, embodying their focus on committing effort resources for the achievement of organizational success. Taking insights from previous research (e.g. Crauise O'Brien, 1995; Engen *et al.*, 2021), WI resulted from the aggregation of five items that accounted for different forms of

The Conceptual Framework

The Statistical Diagram
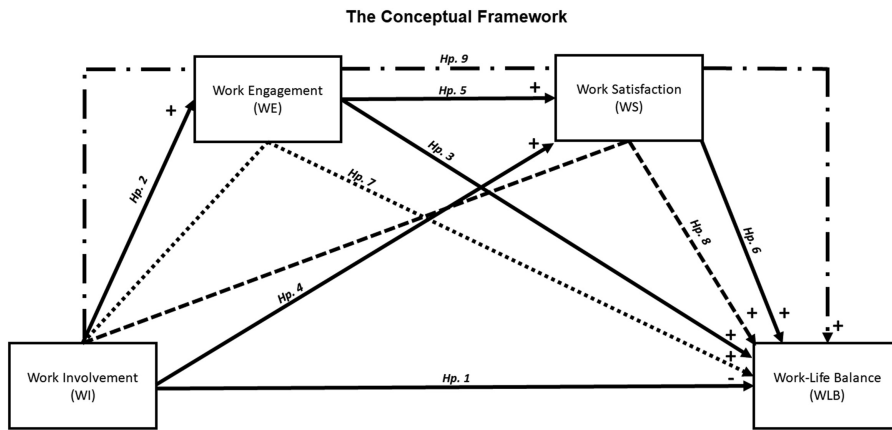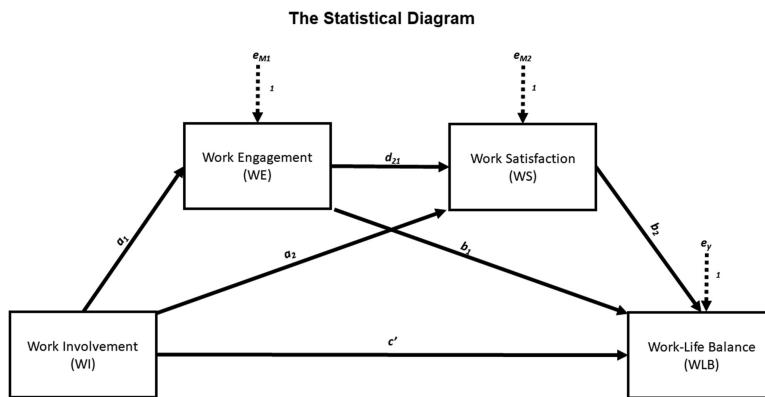
Note(s):
C′ = Direct effect of Wl on WLB
a_1*b_1 = Indirect effect of Wl on WLB through WE
a_2*b_2 = Indirect effect of Wl on WLB through WS
$a_1*d_{21}*b_2$ = Indirect effect of Wl on WLB through WE and WS in serial

Figure 1.
A graphical
representation of the
conceptual framework
and statistical diagram

involvement at work, including the participation in decisions that are important for individual work (Guinot *et al.*, 2021) and the freedom to apply creative ideas at work (Humborstad, 2014). This approach permitted us to get a nuanced assessment of WI, contemplating both the identification with the position occupied and the integration into the organization (Jans, 1982). An additive scheme was used to measure the degree of accountants' involvement at work. WI was a continuous variable ranging from "1" (lowest level of involvement) to "5" (highest level of involvement). The variable had a good internal reliability, as assessed by the Cronbach's alpha (α) and the composite reliability (CR) index ($\alpha = 0.78$ and CR = 0.86).

The ultrashort Utrecht Work Engagement Scale (Schaufeli *et al.*, 2019) was used to assess WE. Alongside the three items concerning the extent of vigor, dedication and absorption at work, a fourth item was added to embed psychological ownership in the assessment of

accountants' engagement in the workplace (Bakker and Demerouti, 2008). In fact, psychological ownership triggers affective commitment, unleashing individual vigor, dedication and absorption at work (Tsai, 2021). An additive model was used to compound such items in a single measure. WE was a continuous variable ranging from "1" (lowest degree of engagement at work) to "5" (highest degree of engagement at work). It had an acceptable internal reliability ($\alpha = 0.7$ and CR = 0.76).

Respondents self-assessed their WS. Drawing on previous research (Katz and Van Maanen, 1977; Lan *et al.*, 2013), WS was assessed looking at different dimensions, including (1) pay, (2) prospective career advancements, (3) rewards and (4) organizational support. Hence, WS was obtained from the synthesis of four items that were aggregated sticking to an additive scheme. This measurement approach enabled us to get the accountants' overall feelings about their work at the time of the survey (Lent and Brown, 2006). WS was a continuous variable, ranging from "1" (lowest level of satisfaction with work) to "5" (highest level of satisfaction with work). It had a good internal reliability ($\alpha = 0.76$ and CR = 0.81).

Lastly, WLB was assessed considering the respondents' self-assessed episodes of work-to-life and life-to-work conflicts (Kalliath and Brough, 2008; Palumbo, 2020b). Therefore, attention was paid to the overlapping between work-related commitments and everyday life, as well as to the encroachment of private affairs into organizational assignments, in order to get a global appraisal of respondents' capability to achieve a balance between work and life (Beauregard and Henry, 2009). WLB derived from the aggregation of five items, which were compounded according to an additive scheme. It was a continuous variable, ranging from "1" (worst level of WLB) to "5" (best level of WLB). It had a good internal reliability ($\alpha = 0.81$ and CR = 0.86).

Table 1 includes an overview of the variables that were used in this study, reporting the full list of items selected from the EWCS dataset to operationalize the phenomena investigated in this empirical research.

3.3 Robustness checks

Several checks have been performed to assess the study reliability. Firstly, an explorative factor analysis (EFA) has been realized to assess the existence of the four latent constructs that were part of our conceptual background. All relevant items collected from the EWCS were run in the EFA. The eigenvalue-greater-than-one rule was followed to extract factors. A varimax rotation was applied to obtain components. As reported in Table 2, after five iterations four components were extracted that explained about 57% of the total variance. The Kayser–Meyer–Olkin (KMO) measure (KMO = 0.84) and the Bartlett's test of sphericity ($\chi^2 = 2{,}527.829$, df = 153 and sig. < 0.001) supported the adequacy of the four-factor model.

Next, a confirmatory factor analysis (CFA) was undertaken to gauge the dependability of the four-factor model. The results of the CFA supported the fitness of the conceptual framework. The four-factor model consisting of WI, WE, WS and WLB had an adequate fitness ($\chi^2 = 318.806$, df = 129, $p < 0.001$, CFI = 0.931, RMSEA = 0.052, PClose = 0.288, NFI = 0.909 and TLI = 0.891). The variance inflation factors of the constructs were higher than 1 and lower than 3, suggesting than multicollinearity was not an issue for this study. Since measures were obtained from self-reported items assessed on a five-point scale, additional statistical checks were implemented to test for common method bias (CMB). All the factors were run in a CFA with only one fixed factor to extract (Harman's test). The extracted factor explained 24% of the cumulative variance that is significantly lower than the 50% threshold suggested to detect CMB (Podsakoff and Organ, 1986). Furthermore, all the correlation coefficients between the items involved in this analysis were below 0.6 (Pavlou *et al.*, 2007). Finally, yet importantly, a common latent factor was added in the CFA. The common latent factor accounted for 12.3% of the common method variance, confirming that CMB was not an issue for this empirical study (MacKenzie and Podsakoff, 2012).

Variable (ID)	Definition	Items	Scale/Code	CR	α	VIF	ρ	
Work Involvement (WI)	Participation to problem-solving and decision-making and willingness to spend time and commit effort resources for the effective accomplishment of organizational task	You can influence decisions that are important for your work / You are able to apply your own ideas in your work / You are consulted before objectives are set for your work / You are involved in improving the work organization or work processes of your department or organization / You have a say in the choice of your work colleagues	1 = lowest level of work involvement 5 = highest level of work involvement	0.86	0.78	1.18	1	
Work Engagement (WE)	Extent of vigor, dedication and absorption expressed in performing everyday work activities	Please, tell me how often you feel this way: 1. Time flies when I am working 2. I am enthusiastic about my job 3. Time flies when I am working 4. In my opinion, I am good at my job	1 = lowest degree of work engagement 5 = highest degree of work engagement	0.76	0.70	1.25	0.28*	1

(*continued*)

Table 1.
The independent, dependent and mediating variables

Table 1.

Variable (ID)	Definition	Items	Scale/Code	CR	α	VIF	ρ		
Work Satisfaction (WS)	Individual satisfaction with pay, extrinsic and intrinsic rewards, prospective career advancements and organizational support	To what extent do you agree or disagree with the following statements about your job? 1. Considering all my efforts and achievements in my job, I feel I get paid appropriately 2. My job offers good prospects for career advancement 3. I receive the recognition I deserve for my work 4. The organization I work for motivates me to give my best job performance	1 = lowest level of work satisfaction 5 = greatest level of work satisfaction	0.81	0.76	1.33	0.37*	0.43*	1
Work-Life Balance (WLB)	Employees' self-rated ability to address the occurrence of work-to-life and life-to-work conflicts	How often in the last 12 months, have you 1. kept worrying about work when you were not working? 2. felt too tired after work to do some of the household jobs which need to be done 3. found that your job prevented you from giving the time you wanted to your family 4. found it difficult to concentrate on your job because of your family responsibilities 5. found that your family responsibilities prevented you from giving the time you should to your job	1 = worst level of work-life balance 5 = best level of work-life balance	0.86	0.81	0.03	0.24*	0.22*	1

Note(s): *Significant at the 0.01 level – two-tailed

Total Variance Explained

Components	Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.454	24.745	24.745	4.454	24.745	24.745	2.871	15.951	15.951
2	2.764	15.354	40.099	2.764	15.354	40.099	2.732	15.176	31.127
3	1.640	9.112	49.211	1.64	9.112	49.211	2.598	14.435	45.561
4	1.367	7.592	56.803	1.367	7.592	56.803	2.024	11.242	56.803
5	0.855	4.753	61.556						
6	0.817	4.539	66.094						
7	0.753	4.184	70.279						
8	0.667	3.708	73.987						
9	0.636	3.532	77.519						
10	0.554	3.078	80.597						

Rotated Component Matrix

	Components			
	1	2	3	4
WI_1	0.070	0.694	0.226	−0.038
WI_2	−0.022	0.737	0.105	0.118
WI_3	−0.110	0.670	0.090	0.033
WI_4	0.041	0.775	0.121	0.120
WI_5	0.030	0.706	0.110	0.179
WE_1	0.190	0.034	0.361	0.710
WE_2	0.052	0.077	0.432	0.621
WE_3	0.042	0.129	−0.042	0.685
WE_4	0.026	0.109	0.062	0.657
WS_1	0.165	0.138	0.699	0.008
WS_2	−0.040	0.197	0.695	0.065
WS_3	0.128	0.148	0.745	0.242
WS_4	0.093	0.152	0.758	0.151
WLB_1	0.728	−0.097	0.152	−0.055
WLB_2	0.738	−0.014	0.138	−0.071
WLB_3	0.802	−0.030	0.166	0.056
WLB_4	0.748	0.033	−0.013	0.183
WLB_5	0.692	0.101	−0.079	0.197

Note(s): Extraction Method: Principal Component Analysis; Rotation Method: Varimax with Kaiser Normalization; Rotation converged in 5 iterations

Table 2.
The outputs of the EFA

3.4 Sample

Table 3 portraits the sample's characteristics ($n = 538$). Women represented most accountants who were contemplated in this research (72.7%). On average, respondents were 41 years old ($\sigma = 11.6$, min. $= 18$ and max. $= 73$). More than half had less than 44 years at the time of the survey (60.8%). The different geographic areas of Europe were evenly represented. About 1 in 10 accountants lived in Northern Europe (9.7%). A large part of them dwelled in Southern Europe (44.6%), with the remaining part being fairly distributed across Central Europe (23.8%) and Eastern Europe (21.9%). Most of them lived in the same country where they were born (86.4%). Less than a third had secondary education (28.7%) and about half had a university degree (49.2%).

Most respondents had an unlimited employment contract (85.7%), worked full time (83.1%) and were employed in the private sector (81.2%). On average, they had an organizational tenure of nine years ($\sigma = 8.5$, min. $= 1$ and max. $= 47$). However, about 1 in 7 accountants worked for their current employer for one year or less (14.7%). Most of them worked either for small-sized organizations employing less than ten people (43.5%) or for medium-sized companies employing between 10 and 249 people (35%).

4. Findings

Some descriptive statistics allow us to deliver an overview of the accountants' perception of their involvement, engagement and satisfaction at work, as well as of their capability to achieve a balance between work and life. Respondents were moderately involved at work ($\mu = 3.17$; $\sigma = 0.96$). About 1 in 5 accountants (24.2%) reported that their participation in the design of working arrangements was limited and that it did not bestow an increased influence over relevant management decisions. People who were involved at work were twice as likely as their counterparts to work more than 10 h per day at least once a month. They were more

Variable	No.	Total %
Gender		
Men	147	27.3
Women	391	72.7
Age group		
24 years and under	33	6.1
Between 25 and 34 years	135	25.1
Between 35 and 44 years	159	29.6
Between 35 and 54 years	119	22.1
Between 55 and 64 years	81	15.1
65 years and above	7	1.3
Do not know/Do not answer	4	0.7
European geographic area		
Northern Europe	52	9.7
Western Europe	128	23.8
Southern Europe	240	44.6
Eastern Europe	118	21.9
Country of birth		
Some country of residence	465	86.4
Foreign country	70	13
Do not know/Do not answer	3	0.6
Education (ISCED)		
Primary education	4	0.7
Lower secondary education	16	3
Upper secondary education	138	25.7
Postsecondary education	39	7.2
Short-cycle tertiary education	74	13.8
Bachelor or equivalent	147	27.3
Master or equivalent	113	21
Doctorate or equivalent	5	0.9
Do not know/Do not answer	2	0.4
Sector		
Public sector	100	18.6
Private sector	437	81.2
Other	1	0.2
Type of contract		
Unlimited employment contract	461	85.7
Limited duration contract	38	7.1
Do not know/Do not answer	39	7.2
Part time/Full time		
Full-time contract	447	83.1
Part-time contract	91	16.9
Tenure		
1 year and under	79	14.7
Between 2 and 5 employees	174	32.3
Between 6 and 10 employees	107	19.9
Between 11 and 20 employees	116	21.6
21 years and above	56	10.4
Do not know/Do not answer	6	1.1

Table 3.
The sample's sociodemographic characteristics and work conditions ($n = 538$)

Variable	Total No.	%
Organizational dimension (per employees' number)		
Less than 10 employees	234	43.5
Between 10 and 249 employees	188	35
250 employees and above	97	18
Do not know/Do not answer	19	3.5
h worked per week in main job		
10 h and less	18	3.4
Between 11 and 20 h	40	7.4
Between 21 and 30 h	26	4.8
Between 31 and 40 h	337	62.6
Between 41 and 49 h	71	13.2
50 h and more	39	7.3
Do not know/Do not answer	7	1.3
Times a month worked at night		
Never	499	92.8
Once	9	1.7
Between 2 and 5	15	2.8
Between 6 and 9	6	1.1
10 times and more	4	0.7
Do not know/Do not answer	5	0.9
Times a month worked on Sunday		
Never	478	88.8
Once	30	5.6
Twice	16	3
Three times and more	9	1.7
Do not know/Do not answer	5	0.9
Times a month worked on Saturday		
Never	422	78.4
Once	42	7.8
Twice	31	5.8
Three times and more	36	6.7
Do not know/Do not answer	7	1.3
Times a month worked more than 10 h per day		
Never	391	72.7
Once	23	4.3
Between 2 and 5	86	15.9
Between 6 and 9	9	1.7
10 times and more	20	3.7
Do not know/Do not answer	9	1.7
Having less than 11 h between the end of one working day and the start of the next working day		
Never	472	87.8
At least once	61	11.3
Do not know/Do not answer	5	0.9

Table 3.

willing to work on Saturdays and Sundays. In general, accountants disclosed considerable
WE, expressing high levels of vigor, dedication and absorption at work ($\mu = 4.09$ and
$\sigma = 0.55$). About a tenth were greatly engaged with work (9.9%). Engaged accountants were
less likely to work on Saturdays and Sundays. Nevertheless, they were more willing to work
at night and more than 10 h per day.

Respondents were generally satisfied with their work ($\mu = 3.71$ and $\sigma = 0.86$). About 1 in 6 accountants were unsatisfied with at least one of the items included in the assessment of WS (17%). Satisfied accountants were less likely to spend more than 10 h per day at work. Furthermore, those who reported to be involved at work were four times as likely as their counterparts to be satisfied with their work conditions. People who showed a greater WE were more satisfied than those who had lower levels of vigor, dedication and absorption in the workplace.

Altogether, accountants disclosed a good ability to handle the interplay between work and life ($\mu = 3.91$ and $\sigma = 0.76$). Even though 1 in 10 accountants claimed to suffer from work-to-life and life-to-work conflicts (9.7%), 61 respondents reported an excellent ability to cope with the work–life interface (11.3%). Those who were less engaged and those who were less satisfied with their work conditions were more likely to show an impaired WLB, suffering from the overlapping between work commitments and private life.

Table 4 reports the output of the serial mediation analysis. Some control variables were included in our statistical elaboration. On the one hand, sociodemographic factors (i.e. gender, age and education), were taken into consideration in light of their potential influence on the respondents' ability to achieve a WLB (Amazue and Onyishi, 2016). On the other hand, work-related factors (i.e. the employment contract type and organizational size) were included to account for company-specific attributes influencing the accountants' effectiveness to deal with the work–life interplay (Miller, 2007).

As forecasted by *H1*, WI was negatively and significantly related to WLB (Coeff. $= -0.11$ and sig. $= 0.01$). People who reported greater involvement suffered from work-to-life and life-to-work conflicts. Besides, as predicted by *H2*, WI triggered an increased engagement of accountants with their job, propelling vigor, absorption and dedication in accomplishing organizational tasks (coeff. $= 0.16$ and sig. < 0.001). The covariates running in the statistical model did not influence the accountants' WE that was positively and significantly associated with individual WLB (coeff. $= 0.20$ and sig. $= 0.01$), contributing to the respondents' ability to handle the work–life interface. Hence, *H3* was supported.

WI (Coeff. $= 0.23$ and sig. < 0.001) and WE (coeff. $= 0.57$ and sig. < 0.001) were positively related to the accountants' satisfaction with their work, confirming *H4* and *H5*. In fact, people who were involved and engaged at work were consistent in expressing greater gratification with their work conditions. Age was negatively and significantly related to WS (Coeff. $= -0.02$ and sig. < 0.001), with the elderly being more willing to disclose dissatisfaction with their work. Part-time employment (Coeff. $= -0.21$ and sig. $= 0.05$) and organizational size (Coeff. $= -0.09$ and sig. $= 0.05$) negatively affected the individual satisfaction. In line with *H6*, the research findings revealed that satisfaction with work had a positive and statistically significant effect on accountants' WLB (Coeff. $= 0.22$ and sig. < 0.001). In other words, satisfaction improved the self-assessed effectiveness to cope with overlapping work commitments and private affairs.

Whilst covariates did not affect the respondents' WLB, engagement and satisfaction acted as positive and statistically significant mediators of the implications of involvement on the accountants' ability to address the work–life interplay. On the one hand, supporting *H7*, WE (Effect $= 0.03$ and sig. $= 0.05$) influenced the implications of involvement on WLB, fostering the accountants' ability to handle the work–life interface. On the other hand, in line with *H8*, WS positively mediated the effects of WI on WLB (Effect $= 0.05$ and sig. $= 0.05$), enhancing the accountants' work–life interplay. Lastly, yet importantly, the serially mediated effect of WI on WLB through engagement and satisfaction was positive and statistically significant, as predicted by *H9* (Effect $= 0.02$ and sig. $= 0.05$). The total indirect effect of WI on WLB was positive and statistically significant (Effect $= 0.10$; sig. $= 0.05$), counteracting the drawback of involvement on the accountants' ability to manage the work–life interplay. Table 5 summarizes the outcome of the research hypotheses' testing, inspiring the critical discussion of the study results.

Outcome variable: WE
Model summary

R	R^2	MSE	F	df1	df2	p
0.2970	0.0882	0.2624	71,599	6	444	0.0000

Model

	Coeff.	SE	t	p	LLCI	ULCI
Constant	3.0434	0.1649	20.6423	0.0000	3.0793	3.7274
WI	0.1580***	0.0259	6.1031	0.0000	0.1071	0.2089
Gender (1 = Male)	−0.1084	0.0572	−1.8955	0.0587	−0.2207	0.0040
Age	0.0024	0.0022	1.0903	0.2762	−0.0019	0.0068
Education	0.0155	0.0158	0.9805	0.3274	−0.0156	0.0465
Type of contract (1 = part time)	0.0345	0.0688	0.5018	0.6161	−0.1007	0.1698
Organizational dimensions	−0.0040	0.0327	−0.1227	0.9024	−0.0683	0.0602

Outcome variable: WS
Model summary

R	R^2	MSE	F	df1	df2	p
0.5710	0.3260	0.5066	30.6166	7	443	0.000

Model

	Coeff.	SE	t	p	LLCI	ULCI
Constant	1.3191	0.3207	4.1130	0.0000	0.6888	1.9495
WI	0.2323***	0.0375	6.2031	0.0000	0.1587	0.3060
WE	0.5703***	0.0659	8.6482	0.0000	0.4407	0.6999
Gender (1 = male)	0.0338	0.0798	0.4238	0.6719	−0.1230	0.1906
Age	−0.0172***	0.0031	−5.5627	0.0000	−0.0233	−0.0111
Education	0.0350	0.0220	1.5944	0.1116	−0.0082	0.0782
Type of contract (1 = part time)	−0.2124*	0.0957	−2.2199	0.0269	−0.4004	−0.0244
Organizational dimensions	−0.0930*	0.0454	−2.0469	0.0413	−0.1823	−0.0037

Outcome variable: WLB
Model summary

R	R^2	MSE	F	df1	df2	p
0.3343	0.1117	0.4956	6.9492	8	442	0.000

Model

	Coeff.	SE	T	p	LLCI	ULCI
Constant	2.7913	0.3232	8.6362	0.0000	2.1561	3.4265
WI	−0.1057**	0.0386	−2.7362	0.0065	−0.1816	−0.0298
WE	0.2035**	0.0705	2.8856	0.0041	0.0649	0.3421
WS	0.2162***	0.0470	4.6019	0.0000	0.1239	0.3086
Gender (1 = male)	0.0511	0.0789	0.6471	0.5179	−0.1040	0.2061
Age	0.0029	0.0032	0.9299	0.3529	−0.0033	0.0092
Education	−0.0420	0.0218	−1.9278	0.0545	−0.0849	0.0008
Type of contract (1 = part time)	0.1825	0.0952	1.9175	0.0558	−0.0046	0.3695
Organizational dimensions	−0.0575	0.0451	−1.2727	0.2038	−0.1462	0.0313

Direct and indirect effects of WI on WLB
Direct effect of WI on WLB

	Effect	SE	t	p	LLCI	ULCI
	−0.1057**	0.0386	−2.7362	0.0065	−0.1816	−0.0298

Indirect effect of EI on WLB

	Effect	Boot SE	Boot LLCI	Boot ULCI
Total	0.1019*	0.0200	0.0648	0.1435
WI → WE → WLB	0.0322*	0.0133	0.0081	0.0608
WI → WS → WLB	0.0502*	0.0149	0.0238	0.0815
WI → WE → WS → WLB	0.0195*	0.0061	0.0091	0.0330

Note(s): *** Significant at the 0.001 level
** Significant at the 0.01 level
* Significant at the 0.05 level

Table 4.
The results of the serial
mediation model

# Hypothesis	Contents	Result
H1	Work involvement has negative implications on the employees' ability to manage the work–life balance	Supported
H2	Being involved at work nurtures work engagement	Supported
H3	Work engagement advances the individual work–life balance	Supported
H4	Involvement positively affects the employees' work satisfaction	Supported
H5	Engagement positively affects the employees' work satisfaction	Supported
H6	Work satisfaction fosters better perceptions of individual work–life balance	Supported
H7	Engagement mediates the relationship between involvement and work–life balance, so that a better work–life balance follows	Supported
H8	Work satisfaction mediates the relationship between involvement and work–life balance, so that a better work–life balance follows	Supported
H9	Engagement and satisfaction serially mediate the relationship between involvement and work–life balance, so that a better work–life balance follows	Supported

Table 5.
The results of research hypotheses testing

5. Discussion

5.1 Unraveling the implications of involvement on work–life balance

In the past few years, accountants have experienced a change of their role, embracing a business orientation in accomplishing their tasks (Burns and Baldvinsdottir, 2005) and contributing to shaping strategic and management decisions (Gooderham *et al.*, 2004). The reconceptualization of accountants as strategic partners (Goretzki *et al.*, 2013), which is nurtured by their proficiency in elaborating business information for pursuing organizational excellence (Barbera and Hasso, 2013), makes WI especially relevant for this category of employees (Charron and Jordan, 2005). Hence, the accounting profession provides us with interesting evidence of involvement's implications on work conditions that can be also applied to other categories of employees affected by organizational initiatives aimed at promoting WI.

Previous research emphasized that WLB is a significant factor influencing the accountants' organizational commitment and willingness to contribute to organizational excellence (e.g. Bagley *et al.*, 2012; Lewison, 2006; Smith *et al.*, 2016). Finding a consistency between work chores and everyday life improves the accountants' work-related well-being (Smith *et al.*, 2011), reducing stress and anxiety in the workplace (Haar *et al.*, 2014). This is especially relevant for specific groups of accountants, such as people with major family burdens (Whiting, 2008), who may be unable to cope with intensified job assignments and, consequently, to achieve a job–person fit (Gallhofer *et al.*, 2011; Gammie and Whiting, 2013). From this standpoint, it is worth investigating the manifold implications of involvement on WLB, obtaining insights that can improve our capability to address its side effects on well-being at work (Cimirotić *et al.*, 2017).

The study findings pointed out that being involved at work impairs the accountants' ability to address the work–life interface. Increased participation in making management decisions and tackling organizational challenges enacts both explicit motivation and intrinsic motivation (e.g. Fernandez and Moldogaziev, 2013; Groen *et al.*, 2017) that pave the way for a greater desire to have an impact on organizational performance (Manganelli *et al.*, 2018). Involvement engenders prioritization of work over life that leads to greater willingness to sacrifice private affairs on the altar of organizational commitments. This triggers work–life unbalance because of a suboptimal allocation of personal resources between different life domains (Grawitch *et al.*, 2010). More specifically, involvement brings with itself an intensification and extensification of organizational efforts that challenge the accountants' capability to harmonize work commitments and private affairs, impoverishing their well-being (Lewis, 2003). In the long term, this has drawback on the accountants' affective commitment, setting the ground for a psychological detachment from the organization (Beauregard and Henry, 2009).

Despite these considerations, involvement contributes to enacting a sense of vigor, dedication and absorption at work (Palumbo, 2020a). Being involved at work solicits greater participation in organizational dynamics, which – embracing the SDT (Deci *et al.*, 2001) – boosts engagement in undertaking individual and collective tasks (Scrima *et al.*, 2013). The opportunity to influence management decisions determines a sense of meaningfulness at work (Nazir *et al.*, 2021; Palumbo *et al.*, 2021, 2022) that propels enthusiasm in the workplace and energizes people to be vigorous, dedicated and absorbed (Osborne and Hammoud, 2017). The larger the accountants' involvement at work, the greater their commitment in accomplishing their job and the heavier their active support to enhancing organizational excellence (Emsley, 2005).

Generating positive sensations with work, engagement fosters an increased identification with the organization. In turn, it might enhance the perceived ability to cope with the work–life interplay, although role overload produces increased conflicts between work-related chores and daily life (Matthews *et al.*, 2013). In other words, engagement nurtures the individual willingness to accept work-to-life and life-to-work conflicts determined by inappropriate boundary management strategies as a matter of ordinary life (Peters and Blomme, 2019). This reduces the awareness of the negative implications heralded by the encroachment of work-related worries into private affairs (Cooke and Jing, 2009). Such a circumstance is likely to create burnout and exhaustion that negatively reverberate on individual well-being (Chernyak-Hai and Tziner, 2016).

In addition, being involved and engaged at work enacts a fulfilling workplace (Burke and Cooper, 2013) that comprehensively address the individual needs for competence, relatedness and autonomy (Marescaux *et al.*, 2013). From this standpoint, involvement and engagement are positively associated with the satisfaction of people with their work conditions (Valentin *et al.*, 2015; Van Wyk *et al.*, 2003) WS is thought to determine a greater willingness to accept overlapping between work and life, leading to better perceptions of WLB. This is consistent with the assumption that "*. . . enjoying work autonomy and control enables workers to navigate conflicts in their work and non-work lives more easily*" (Shevchuk *et al.*, 2019, p. 184).

Consistent with the study findings, part of the literature argues the need for embracing a situationist understanding of WLB that should be conceived as the individual ability to find the right allocation of resources between work and life, considering current work conditions and future aspirations (Reiter, 2007). Previous research emphasized that accountants' WS is primarily steered by the opportunity to grow professionally and cope with organizational challenges (Daniels and Davids, 2019). Hence, accountants who are more satisfied at work try to reciprocate the organization (Palumbo *et al.*, 2021, 2022) by disclosing a greater tolerance for work-to-life and life-to-work conflicts (Pignata *et al.*, 2016). This translates in a greater willingness to face high workloads and greater pressures in the workplace, without perceiving interference between work and life (Reindl *et al.*, 2011).

Synthesizing these arguments, the implications of involvement on WLB should be read in light of the mediating role of WE and satisfaction. Engaged accountants greatly appreciate their work conditions. In fact, engagement enacts meaningful organizational experiences that contribute to self-efficacy perceptions and kerb individual awareness of work–life imbalance (Smith *et al.*, 2016). Therefore, people who are engaged at work seem to be less exposed to involvement's drawback on WLB. Adding to vigor, dedication and absorption at work, engagement diminishes the accountants' perceptions of work-to-life and life-to-work conflicts (Sonnentag, 2003). Similarly, satisfaction with work enacts an increased willingness to accept the encroachment of work into private affairs (Yakin and Erdil, 2012). This is especially true for early-career accountants and for those who are greatly identified with their profession, who have been argued to be more willing to accept an intrusion of work into daily life (Adler and Aranya, 1984; Lui *et al.*, 2003; Kaliannan *et al.*, 2016). Finally, WE and satisfaction positively and serially mediate the negative implications of WI on WLB, augmenting the accountants' perceived ability to handle the work and life interface (Palumbo, 2020b).

5.2 Limitations and avenues for future research
Acknowledging the limitations which affected this empirical research enables us to enhance the contextualization of the study findings and to identify promising avenues for further development. The cross-sectional approach undertaken in our research prevented us from collecting dependable evidence of the causal link between WIs on accountants' WLB. To cope with this shortcoming, longitudinal studies are required, pushing forward what we currently know about the manifold consequences of involvement on WLB through the mediating role of WE and satisfaction.

Secondly, the use of self-rating tools to gauge the accountants' involvement and engagement at work, as well as to measure their satisfaction and WLB might have produced subjective biases that undermine the findings' reliability and dependability. Future developments should be aimed at collecting objective evidence of the implications of involvement on the accountants' ability to deal the work–life interface. In-depth qualitative research – including case studies and participatory observations – is expected to be especially useful for this purpose.

Thirdly, it is worth noting that the operationalization of involvement, engagement, satisfaction and WLB was constrained by the use of secondary sources of information. *Inter alia*, satisfaction with work was assessed with a specific focus on work arrangements and conditions (e.g. rewards and career prospects), whilst other relevant factors, including social exchanges with peers and quality of the organizational climate, were not taken into consideration (Eisenberger *et al.*, 1986). This calls for additional research intended to obtain a more comprehensive and dependable assessment of the phenomena investigated in this study and to better understand the direct and indirect effects of involvement on WLB.

Fourthly, this empirical study was established on the assumption that WI indirectly contributes to advancing the accountants' ability to address work-to-life and life-to-work conflicts via WE and satisfaction. Further conceptual and empirical studies are needed to corroborate the causal relationships between these constructs, pushing forward what we currently know about the side effects of involvement on the individual ability to manage the work–life interplay.

Lastly, yet importantly, the focus on a particular category of professionals – i.e. accountants – does not enable us to claim the generalizability of the research findings beyond this category. As job attributes and work resources influence engagement and satisfaction at work, additional research is required to shed light on how these factors shape the implications of involvement on WLB. A comparative analysis involving different categories of professionals is necessary, illuminating how job autonomy, intrinsic motivation, task identity and work significance enter the relationship between involvement and WLB.

5.3 Implications for theory and practice
The study implications are twofold. From a theoretical perspective, the research findings encourage us to embrace a nuanced interpretation of self-determination achieved by accountants through WI. In fact, self-determination nurtured by accountants' participation in making management decisions and tackling organizational challenges may come at the expense of work intensification and extensification that undermine the individual ability to achieve WLB. It can be argued that accountants who are bestowed with a greater self-determination at work are more willing to reciprocate the organization with an amplification of their efforts. Normative and affective commitment to the organization translates into a greater propensity to self-sacrifice. Whilst enacting positive sensations with work in the short term, in the long run this is expected to compromise well-being, thus undermining management initiatives targeted at organizational excellence.

Embracing a practical perspective, tailored initiatives intended to address the negative implications of WI on WLB should be crafted, contemplating the mediating role of WE and satisfaction. Organizational actions fostering the accountants' involvement at work should be

accompanied by antidotes aimed at protecting people from an excessive dedication and absorption to work-related chores. In fact, WI might lead to workaholic behaviors that – alongside creating a work–life imbalance – are harmful for the individual psychophysical well-being. This is especially true for those who are engaged at work and are satisfied with their work conditions: they are more likely to accept an invasion of work into daily life, thus suffering from a greater exposure to work–life conflicts.

A precautionary approach to WI should be targeted to accountants, avoiding that intensification and extensification of organizational commitments may damage their ability to address the interplay between work and life. Such a precautionary approach calls for tripartite organizational interventions. At the strategy making level, it involves the personalization of initiatives directed at promoting the accountants' involvement at work. This is possible by designing individualized arrangements to minimize the side effects of involvement on WLB. At the organizational level, involved accountants should benefit from the establishment of an empowering work climate that enables people to achieve a greater flexibility and readiness to handle the interference between work and life. Last, but not least, a coproduction approach in arranging involvement initiatives should be embraced at the management level. This enables managers and employees to foresee and overcome the negative implications of involvement on the individual ability to cope with work-to-life and life-to-work conflicts, thus enhancing well-being at work.

6. Conclusions

This study provides us with some food for thought to answer the RQs, advancing what we currently know about the implications of accountants' involvement on WLB. Arranging initiatives aimed at fostering the accountants' involvement at work is consistent with the evolution of their organizational role, empowering them to actively participate in shaping management decisions and tackling organizational challenges. However, it also paves the way for a prioritization of work over private affairs that has side effects on the individual ability to cope with the work–life interface. Extending commitments and intensifying efforts, involvement generates an increased overlapping between work and life, nurturing work–life imbalance. WE and satisfaction mediate the negative effects of involvement on WLB, boosting affective and normative organizational commitment. The former entails a greater willingness to accept the encroachment of work into everyday life, whilst the latter reduces the awareness of work-to-life and life-to-work conflicts. While in the short term this is conducive to increased organizational performance, it might turn in shortcomings on individual and collective well-being in the long run, compromising organizational sustainability and viability.

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