



Between Promise and Practice – Work-Life Balance Policy Decoupling in Consulting

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Abstract

To attract top talent, organizations such as consulting promote work-life balance (WLB) policies. Yet, despite public commitments, ongoing reports about employee dissatisfaction suggest a gap between effort and outcome.

This study investigates how WLB policies align, or fail to align, with the lived experiences of consultants and examines how organizations can prevent both policy-practice and means-ends decoupling.

The study adopts an inductive approach, relying on a qualitative methodology, using Gioia methodology for data analysis. The database has gathered qualitative interviews with consultants and HR personnel to explore the ethical and organizational dynamics at play.

Findings reveal that WLB remains more exception than norm, with weak policy design facilitating decoupling. The findings indicate low awareness of WLB policies, limited usage, and, even when used, a failure to achieve the intended outcomes. The study discusses internalized “client-first” as a form of decoupling and the prevention of such as a key lever for organizations.

It contributes to the literature on WLB within business ethics scholarship, by uncovering how internalized professional norms and organizational inaction jointly contribute to the ethical failure of WLB policy implementation. This study contributes to decoupling literature by adding a novel empirical application in the consulting sector and in the context of WLB policies, offering insights into previously neglected prevention mechanisms, and uncovering internalized beliefs as a sign of decoupling.

Practically, the study identifies top-down communication and role-modelling by managers as suitable prevention measures to challenge the client-first norm, thereby helping to ensure WLB policies move beyond symbolic compliance.

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Resumo

Para atrair talento de topo, organizações como as de consultoria promovem políticas de equilíbrio entre vida profissional e pessoal (EVPP). No entanto, apesar dos compromissos públicos, os relatos persistentes de insatisfação sugerem um desfasamento entre esforço e resultado.

Este estudo investiga de que forma as políticas de EVPP se alinham, ou não, com as experiências reais dos consultores e examina como as organizações podem evitar tanto a dissociação entre política e prática como entre meios e fins.

Adota-se uma abordagem indutiva, com base numa metodologia qualitativa, utilizando a metodologia de Gioia para análise de dados. A base de dados inclui entrevistas qualitativas com consultores e profissionais de recursos humanos, explorando as dinâmicas éticas e organizacionais envolvidas.

Os resultados revelam que o EVPP é mais exceção do que regra, com um desenho de políticas fraco que facilita a dissociação. Há baixa consciencialização, uso limitado e, mesmo quando utilizadas, as políticas não alcançam os resultados esperados. O estudo discute a norma internalizada de “cliente primeiro” como forma de dissociação, sendo a sua prevenção um fator-chave para as organizações.

Contribui para a literatura sobre EVPP no campo da ética empresarial, ao mostrar como normas profissionais internalizadas e a inação organizacional conduzem ao fracasso ético na implementação de políticas.

No plano prático, identifica a comunicação descendente e o exemplo dado pelos gestores como medidas eficazes para contrariar a norma do cliente em primeiro lugar, promovendo uma aplicação efetiva das políticas de EVPP.

Título: Entre a Promessa e a Prática – A Dissociação das Políticas de Equilíbrio Vida-Trabalho na Consultoria

Autor: Marlene Kirchberg

Palavras-chave: Equilíbrio entre vida profissional e familiar, dissociação política-prática, dissociação meios-fins, prevenção da dissociação do equilíbrio entre vida profissional e familiar, teoria das partes interessadas

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List of Abbreviations

CSP	Corporate Social Performance
CSR	Corporate Social Responsibility
EES	Employee Engagement Survey
e.g.	For example (Lat. <i>exempli gratia</i>)
WLB	Work-life balance

AI Disclaimer

This thesis is the result of my independent work. In the writing process, I occasionally used the AI tool ChatGPT to help improve the clarity, grammar and phrasing.

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1. Introduction

To attract top talent and support economic growth, organizations must differentiate themselves. Among other e.g. a high CSP, one effective way to stand out is a strong commitment to work-life balance (WLB) and actively striving to improve it for employees (Kalev & Dobbin, 2022; Staton, 2025; Turban & Greening, 1997). While WLB lacks a universal definition, this thesis defines WLB as an individual being satisfied and effective in work and family roles, consistent with their given life values (Greenhaus & Allen, 2010).

Recently, consulting firms have increasingly promoted their WLB policy offerings, presenting themselves as employee-centred, and as ethical employers in an industry long known for intense workloads and high performance pressure (Bouwmeester et al., 2020; Chen et al., 2022). Yet, industry reports and employer rankings consistently reveal a disconnect, as employees continue to highlight the challenge of achieving a healthy WLB (Bouwmeester et al., 2020; Perlow & Porter, 2009; Viter, 2023; Wynn & Rao, 2019).

Such misalignments raises questions about the effectiveness of WLB policies in practice and why, despite public efforts, the consulting industry struggles to achieve substantive improvements. Understanding this requires moving beyond research that focuses only on the benefits of such policies and calls for examining what happens after these policies are adopted and embedded in everyday realities.

To advance WLB research in this regard, the concepts of policy-practice and means-ends decoupling are suited. Decoupling describes a misalignment between formal policies and actual practices (Meyer & Rowan, 2021). While decoupling has been widely studied in other areas, its application to WLB policies remains underexplored (Athanasopoulou et al., 2025; Bae & Kim, 2016). The consulting industry, with its intense client orientation, and increasing reliance on policy commitments to attract new talent, offers a compelling context to investigate how and if WLB decoupling manifests in practice (Turner, 1982). Moreover, there is limited understanding of the mechanisms that help companies to prevent WLB-related decoupling (Athanasopoulou et al., 2025).

This dissertation aims to address the research gap. A central contribution lies in guiding organizations to recognize and address the disconnect between WLB policies and their enactment, thereby reducing the risk of decoupling and the associated ethical implications.

Therefore, the research is guided by this question: *How do company policies designed to enhance work-life balance align with employees actual experiences in the consulting industry, and how can organizations prevent the decoupling of WLB policies from practice?*

To answer the research question, this study relies on an inductive approach (Gioia et al., 2012), rooted in grounded theory (Glaser & Strauss, 1967). Data have been gathered through in depth semi-structured interviews with nine individuals from the same consulting firm. The participants were divided into two groups. The first group was Policy implementation representatives (HR), and the second were beneficiaries (the consultants). This distinction allowed for a comprehensive exploration of whether WLB is present in practice, whether the policies were designed to support it effectively, whether decoupling is occurring, and which mechanisms to prevent decoupling are either present or lacking within the organization. Data have been analysed using the Gioia methodology (Gioia et al., 2012).

Findings of this case study highlight key aspects of decoupling that help explain why WLB policies often fail to achieve their intended impact. A central finding, is the internalized belief among consultants that client needs take precedence over personal well-being and policy entitlements. This embedded norm acts as an informal but powerful barrier to policy usage. Crucially, the organization does not actively challenge this belief, despite being aware of its effects. As a result, the organization's failure to address these cultural norms contributes to means-ends decoupling, where existing policies fail to produce desired outcomes. Breaking these internalized beliefs, and reframing the legitimacy of using WLB policies within the consulting profession, emerged as an essential lever to prevent such decoupling.

The thesis is structured as follows: After the introduction, the scientific background is described, followed by an explanation of the chosen methodology. Afterwards, the findings are presented and discussed.

2. Theoretical Background

The goal of the theoretical background is to provide a structured overview of the topics WLB, WLB policies, and decoupling.

In Chapter 2.1, the term WLB is defined and differentiated from other concepts. Chapter 2.2 outlines characteristics influencing WLB. Chapter 2.3 presents WLB benefits, leading to the ethical relevance discussed in 2.4.

Chapter 2.5 introduces WLB policies, while 2.6 examines policy implementation obstacles, focusing on decoupling. Finally, chapter 2.7 defines the research gap.

2.1 WLB as a contested concept

There is no singular, universally accepted definition of WLB within the literature. Scholars define WLB depending on the labour conditions and societal context of their time. Given varying interpretations, a clear definition of WLB is essential, which this section aims to outline (Poelmans et al., 2008).

The earliest conceptualizations defined WLB as a state of *equilibrium* between work and non-work life (Phipps & Prieto, 2016). This implies an equal weighting of both, in terms of factors such as e.g. time allocation (Greenhaus et al., 2003). While the equilibrium-based definition remains influential, scholars argue that it overlooks subjective experiences. Individuals can experience a good WLB even if one aspect, such as work dominates their time and carries greater weight (Poelmans et al., 2008).

Alternative concepts like work-life integration or harmony describe merging or mutual reinforcement of life domains, but risk eroding personal boundaries by merging both spheres linguistically (Gregory & Milner, 2009; Poelmans et al., 2008). Additionally, WLB remains the accepted term in society and everyday language. Thus, WLB remains the preferred term (Clercq & Brieger, 2022; Poelmans et al., 2008).

Others define WLB as the *opposite of having work-life conflict*, which is a tension coming from inter-role conflicts caused by the competing demands of work and family life (Greenhaus & Beutell, 1985). Yet the two can coexist. For instance, if WLB is understood as an equilibrium in time allocation, a person who spends equal hours on both life spheres might

still experience work-life conflict. This underscores the need to distinguish between WLB and work-life conflict (Hutagalung et al., 2020; Poelmans et al., 2008).

Given the limitations of previous definitions, recent literature has shifted toward more *individualized* definitions. Some have defined WLB as the *freedom* for employees to determine what works best for them, highlighting the role of organizations in providing inclusive work arrangements that support this flexibility (Beauregard & Henry, 2009; Olumuyiwa & Omonijo, 2020). Furthermore, the individualistic approach is reflected in definitions framing WLB as an individual’s *ability to maintain their sense of self* and fulfil personal needs while simultaneously managing workplace demands (Reeves & Sinnicks, 2021).

Even early advocates of the equilibrium-based definition, such as Greenhaus and Allen (2010), acknowledged the necessity of a more flexible perspective, introducing a *person-environment fit approach*. Their revised definition describes WLB as an individual being satisfied and effective in work and family roles, consistent with their given life values (Greenhaus & Allen, 2010).

Building on this previous research (Gregory & Milner, 2009; Parkes & Langford, 2008), this dissertation adopts a broader, context-dependent definition of WLB that emphasizes individuals’ approaches to balancing their responsibilities across both spheres. Thereby acknowledging WLB as highly personal, ensuring that individual differences are not overlooked, making the adopted definition more adaptable and inclusive (Greenhaus & Allen, 2010).

Accordingly, WLB is defined as per the definition outlined above by Greenhaus and Allen (2010). An overview of the discussion is displayed in **Table 1**.

Table 1: *WLB definition summary.*

Approach	Main Definition	Key Dimensions	Authors
Equilibrium	WLB as exact balance between work and non-work life, implying equal weighting.	Time allocation; engagement in both spheres.	Greenhaus et al. (2003); Phipps & Prieto (2016)
Work-Life Integration & Harmony	Integration of work and personal life rather than strict balance.	Work and life merge fluidly.	Gregory & Milner (2009); Poelmans et al. (2008)
Opposite of Work-Life Conflict	WLB occurs when minimal conflict exists between both responsibilities.	Inter-role conflict.	Greenhaus & Beutell (1985); Poelmans et al. (2008)

Minimal conflict	WLB as satisfaction in both spheres with minimal conflict.	Satisfaction.	Hutagalung et al. (2020)
Individualized	WLB is the ability to balance responsibilities aligning with personal needs.	Personal autonomy, flexibility.	Beauregard & Henry (2009); Olumuyiwa & Omonijo (2020); Reeves & Sinnicks (2021)
Person-Environment Fit Approach	WLB is an individual's overall appraisal of how well their work and personal roles align with their values at a given time.	Subjective perception, alignment with life values.	Greenhaus & Allen (2010)

Note: Own illustration.

2.2 WLB Characteristics

In addition to satisfactorily meeting personal and professional needs, health is a key indicator of an individual having a good WLB (Greenhaus & Allen, 2010; Khan et al., 2023; Mathew & Natarajan, 2011). A balanced time and energy allocation through personal time management strategies contributes significantly to the perception of WLB (Greenhaus et al., 2003; Mathew & Natarajan, 2011; Pan & Sun, 2022).

Scholars found that the social environment affects WLB. Societal norms, and the level of support from an individual's social network, such as family, friends, and coworkers, significantly shape WLB (Mathew & Natarajan, 2011; Pan & Sun, 2022; Seierstad & Kirton, 2015).

Factors within the workplace environment itself play a key role in shaping WLB (Greenhaus & Allen, 2010; Khan et al., 2023; Pan & Sun, 2022; Parasuraman & Simmers, 2001; Parkes & Langford, 2008; Seierstad & Kirton, 2015). Fair compensation and benefits make a positive WLB more likely. WLB-related initiatives such as policies, especially with a focus on family friendliness, are considered to be highly contributing. Additionally, the number of work hours are highly influential. Fewer work hours increase the likelihood of WLB (Parasuraman & Simmers, 2001).

In project-centred environments like consulting, project characteristics such as project duration, location, and resource availability influence WLB. (Noury et al., 2017). Shorter projects enhance flexibility, enable time off between assignments, and often involve smaller teams, allowing better alignment with personal preferences during staffing. Local projects improve WLB by minimizing travel time and reducing pressure for constant client presence.

Conversely, limited staffing resources make it difficult to redistribute workloads, increasing the workload per team member and draining WLB (Noury et al., 2017).

2.3 The Importance of WLB

WLB is important due to its *benefits for employees* and *advantages for organizations*.

Research has shown that WLB leads to greater well-being, improved health, and reduced stress levels (Rashmi & Kataria, 2022; Zheng et al., 2015). Scholars further argue that WLB is important due to *work-life enrichment*, occurring when resources or experiences gained in either work or personal life, positively impact the other (Phipps & Prieto, 2016; Poelmans et al., 2008). These benefits underscore the need for genuine support initiatives.

Promoting WLB offers a strong business rationale for organizations. This will be further explained in Chapter 2.4.

2.4 Between the business case and the ethical case

The importance of employee WLB for organizations can be understood from the business case and ethical perspective.

Besides talent attraction, instrumental adoption reasons include an increased share price. Firms announcing WLB policies had a **rising share price** on the announcement day and several days afterward, suggesting investors confidence in such policies for the company's success (Arthur, 2003). WLB policies refer to HR practices helping employees to gain greater control over when, how, and where they conduct their work (Perrigino et al., 2018).

Furthermore, scholars argue that firms that support WLB via policies have **lower employee turnover** and **increased productivity per employee** (Arthur, 2003; Beauregard & Henry, 2009; Hutagalung et al., 2020; Konrad & Mangel, 2000; Poelmans et al., 2008; Ramachandaran et al., 2023). However, other scholars challenge these findings who report either no significant correlation or even opposite effects when external factors are controlled (Bloom et al., 2011; Parkes & Langford, 2008).

Firms with WLB policies showcase **higher sales** and **profit growth** (Olumuyiwa & Omonijo, 2020; Perry-Smith & Blum, 2000). However, other studies have found conflicting results, suggesting that WLB policies do not have a measurable impact on organizational

performance, as satisfied employees did not necessarily perform better in their jobs (Shouman et al., 2022).

Beauregard and Henry (2009) question whether WLB should be viewed solely through a business-case lens, warning that this approach risks the flawed assumption that WLB always enhances organizational effectiveness. While perspectives on WLB through a business case lens remain divided - some highlighting its benefits, while others questioning its impact - there is a *clear ethical argument in favour of a WLB* and related policies. WLB is widely recognized as a fundamental ethical consideration, ensuring a humane work environment and well-being (Clercq & Brieger, 2022; Daverth et al., 2016; Phipps & Prieto, 2016; Reeves & Sinnicks, 2021).

Building on ethical arguments supporting organizational engagement towards WLB, Reeves and Sinnicks (2021) argue that engaging in the creation of WLB is essential to create a humane workplace. They draw from the “critical theory” by Adorno, which views society as fundamentally flawed and highlights the dehumanizing effects of capitalism. The authors encourage organizations to draw from Adorno’s theory the potential for implementing "good work" environments and promote key cornerstones such as autonomy to help counteract the systemic flaws of work environments (Reeves & Sinnicks, 2021).

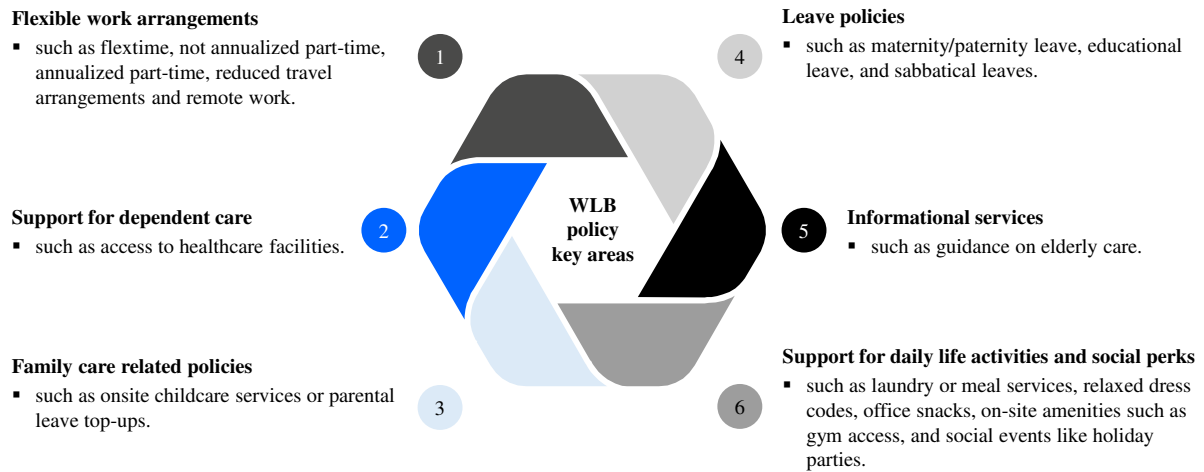
Through the lens of the situationist perspective, WLB proves not to be a “one-size-fits-all” concept but rather depends on the context in which individuals operate (Clercq & Brieger, 2022; Phipps & Prieto, 2016). This includes relevant stakeholders. According to Phipps and Prieto (2016), this perspective aligns with stakeholder theory, which asserts that the interests of all relevant parties should be considered. Therefore, it is important for a firm to actively advocate for WLB since its employees are key stakeholders of the company (Phipps & Prieto, 2016).

Regardless of the ethical standpoint, organizations have an ethical responsibility to contribute to an employee's WLB through WLB policies.

2.5 WLB policies and success characteristics

Permanent WLB policies adopted by firms centred around project work, such as consultancies, can be categorized into the six key areas (see **Figure 1**) (Beauregard & Henry, 2009; Hari, 2017; Noury et al., 2017; Phipps & Prieto, 2016; Rashmi & Kataria, 2022).

Figure 1: *WLB policy key-areas.*



Note: Own illustration.

However, simply offering policies within these categories does not automatically guarantee the success of employees having a WLB (Khan et al., 2023). While employees must actively utilize WLB policies and take responsibility, companies need to design policies themselves possessing *specific characteristics* to ensure that the policies are effective (Hirschi et al., 2019).

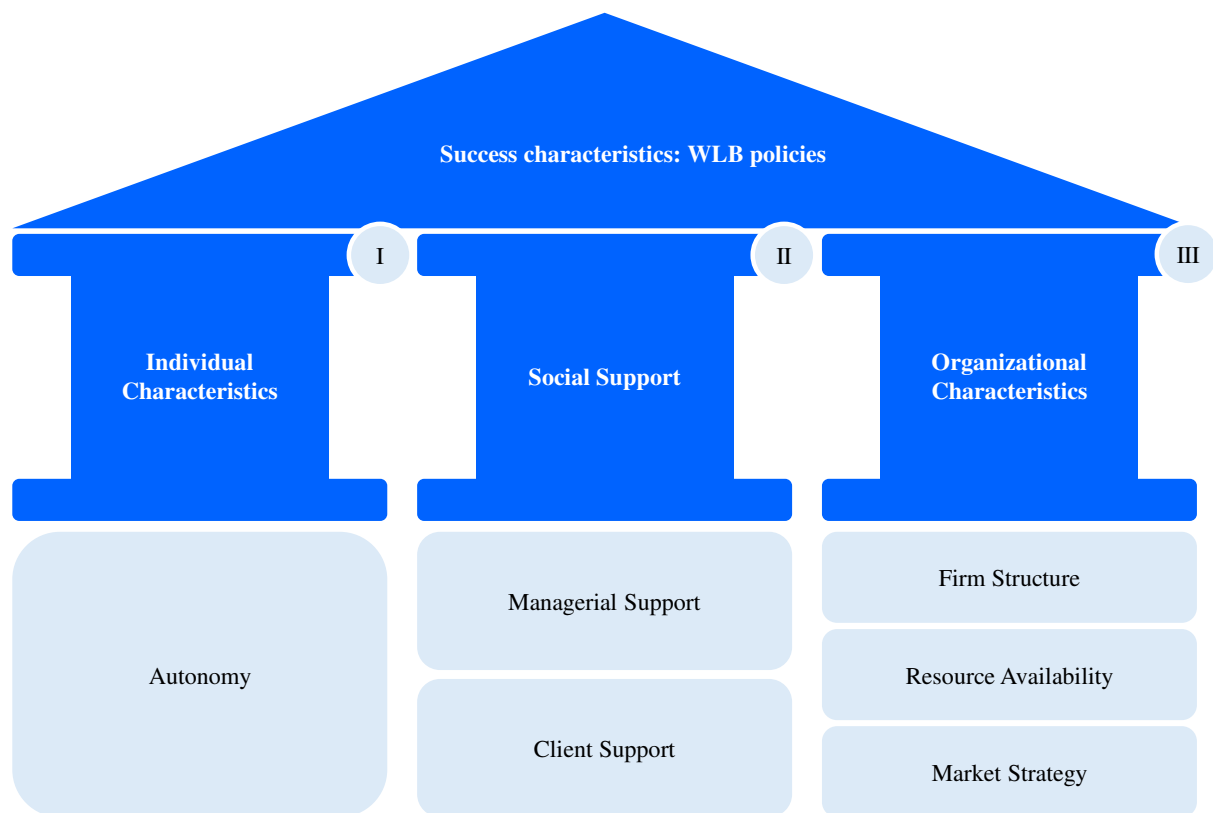
Some characteristics that impact the likelihood of WLB policy success in consulting, as identified by Noury et al. (2017), are illustrated in **Figure 2**.

The Individual characteristic *autonomy* enabled by the firm plays a crucial role in the success of having a WLB. *Autonomy*, often granted at a higher seniority level, allows individuals to have greater control over their schedules, thereby enabling the usage of e.g., flexible working arrangements (Noury et al., 2017). Before reaching this level, consultants must inform their team and seek permission for such matters, making policy usage more difficult (Noury et al., 2017).

Social support, particularly from the leadership instance such as *managers* and *clients*, is crucial for WLB policy usage (Hari, 2017; Noury et al., 2017). Managers negotiate WLB arrangements and are responsible for approving policy usage based on current business needs (Hari, 2017). Client expectations dictate deadlines and availability. In a client-driven industry, meeting demands often takes priority, making policy usage challenging (Noury et al., 2017).

Organizational characteristics like *firm structure*, *resource availability*, and the chosen *market strategy* significantly impact the success of WLB policies. A firm consisting mainly of younger professionals, who typically have less autonomy and fewer opportunities to negotiate, impacts WLB policy use. High *staffing* demands reduce individual flexibility and increase workloads, especially when firms take on many projects. Additionally, the *market positioning* is influential. Top-tier firms can secure higher budgets, allowing for better personnel allocation. A high market positioning also leads to the need to prioritize quality, encouraging managers to consider workload to maintain high standards (Noury et al., 2017).

Figure 2: *Influential characteristics and associated components.*



Note: Own illustration.

2.6 WLB policy success obstacles

Hari (2017) and Braun and Peus (2018) showed how the success of WLB policies is challenged by an unsupportive leadership and a rigid corporate culture. This is especially concerning in industries where inflexible work structures are deeply ingrained and continue to dominate, such as consulting (Hirschi et al., 2019; Poelmans et al., 2008).

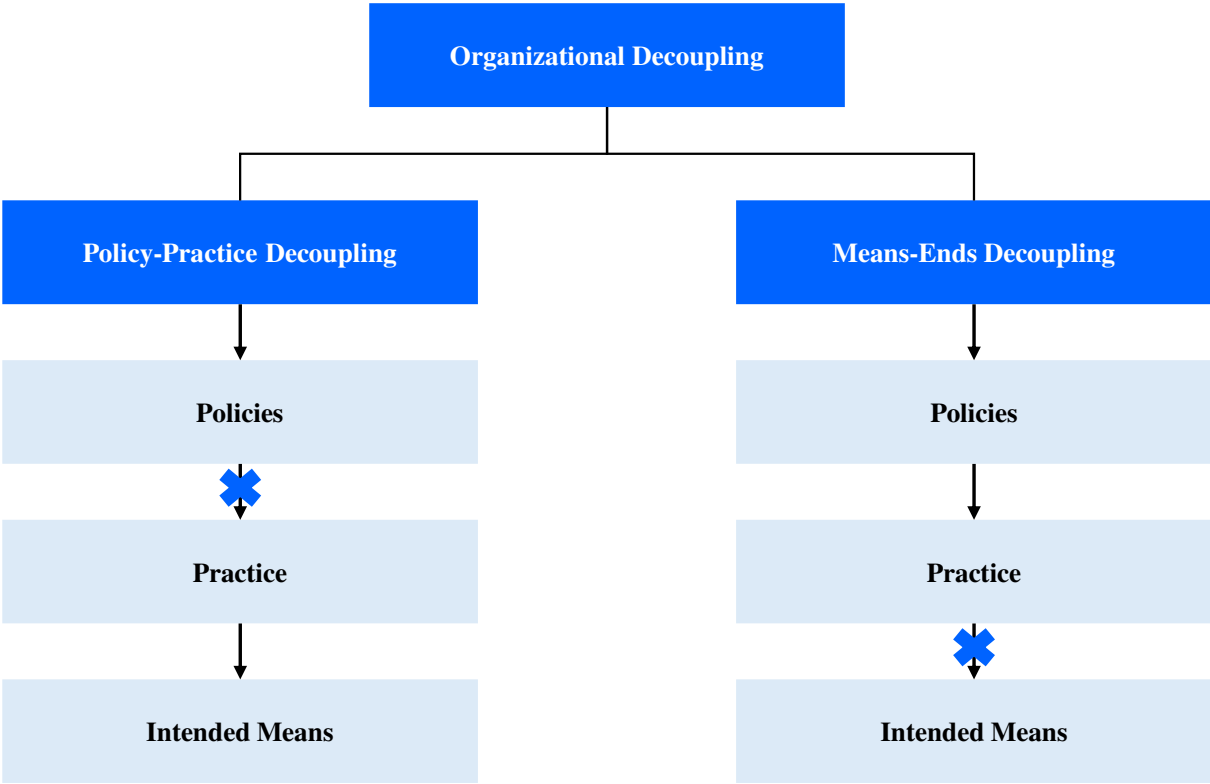
In some cases, organizations may adopt WLB policies in principle but fail to integrate them into daily operations or to achieve intended outcomes. This disconnect between policy and practice reflects *organizational decoupling* (Meyer & Rowan, 2021).

2.6.1 Organizational Decoupling

Given that organizational decoupling presents a significant challenge, it is crucial to understand its dimensions. Decoupling occurs when organizations design structures that align with societal expectations of what is deemed necessary, thereby avoiding improvement of actual work processes (Meyer & Rowan, 2021; Westphal & Zajac, 2001). To manage the tension between maintaining a positive public image and avoiding organizational disruptions, organizations separate their structures from the actual work activities. This allows them to appear socially responsible without making compromises (Meyer & Rowan, 2021).

Besides this general definition, the literature distinguishes between two decoupling types illustrated in **Figure 3** (Bromley & Powell, 2012).

Figure 3: Organizational decoupling forms.



Note: Own illustration based on Bromley and Powell (2012).

Policy-practice decoupling happens when policies are adopted but not properly implemented or regularly violated. This is due to weak monitoring or because daily business operations were not altered. It occurs when policies are implemented primarily for legitimacy.

Companies may even adopt multiple, conflicting policies (Bromley & Powell, 2012). Internal resistance from e.g. managers, can contribute to this form of decoupling (Athanasopoulou et al., 2025; Bromley & Powell, 2012). Such resistance may arise when internal beliefs do not match with the beliefs of external pressuring forces, when managers observe peers in other organizations failing to comply, or when new policies are perceived as incompatible with established workflows (Bromley & Powell, 2012).

To broaden the focus on decoupling, contemporary literature has further developed the perspective of **means-ends decoupling** (Bromley & Powell, 2012; Wijen, 2014). This form goes beyond policy implementation and occurs when firms put policies into action, but ultimately fail to achieve the intended outcomes and differences. This failure can stem from poor execution, unclear objectives, or unrealistic expectations. Means-ends decoupling is likely to occur if the impacts of the implemented policies are difficult to track or conflicting pressures prioritize the adoption of policies over achieving the actual tangible results. It is also more likely when internal members strongly support external pressures or when organizations feel pressured to respond to multiple, conflicting external demands. (Bromley & Powell, 2012; Wijen, 2014).

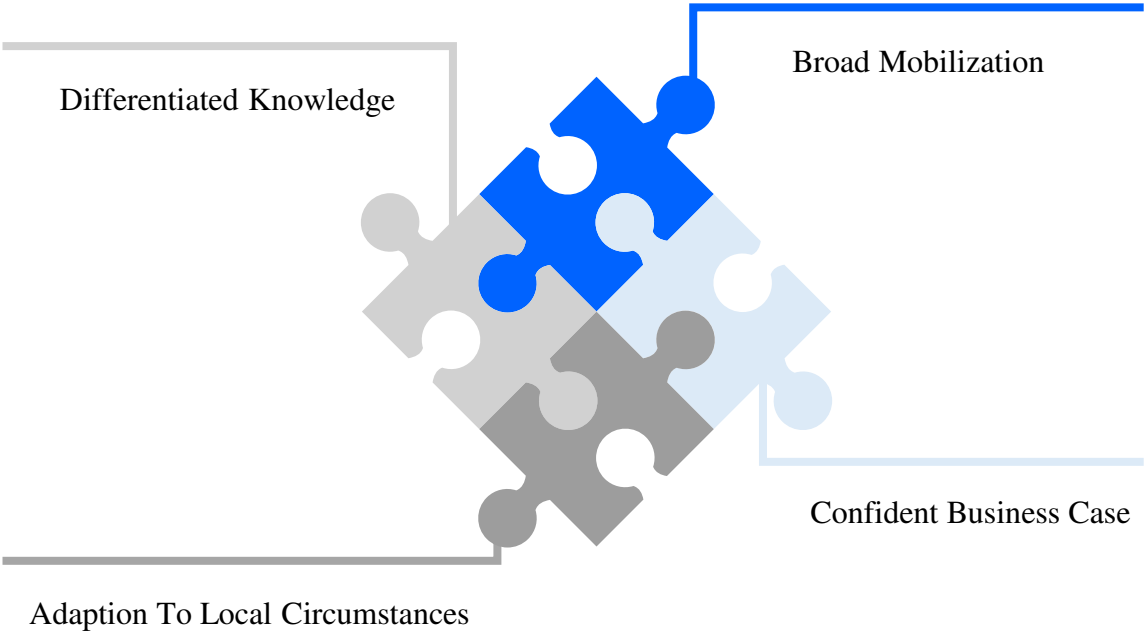
While research on the **prevention of decoupling** remains limited, four factors are illustrated in **Figure 4**. Athanasopoulou et al. (2025) highlighted decoupling as less likely when organizations perceive a strong business case for implementing the policies. A shared organizational belief in the value and purpose of these policies is considered essential, as it reduces resistance from key internal actors such as managers. It encourages a broad promotion and adoption (Athanasopoulou et al., 2025). Acknowledging the risk of decoupling and fostering internal awareness and understanding also plays a preventive role. Finally, embedding policies into local workplace practices and ensuring their usability in daily operations are crucial measures to support sustained implementation (Athanasopoulou et al., 2025).

While scholars argue policy-practice decoupling is expected to become less common due to increased transparency demands, they predict means-ends decoupling to increase due to

significant compliance pressures (Bromley & Powell, 2012; Wijen, 2014). Growing public interest in WLB, especially in high-performance industries, supports this view (Bouwmeester et al., 2020; van 't Noordende, 2025).

Although existing literature predicts a higher significance toward means-ends decoupling, this thesis takes a more critical stance, maintaining that both types remain relevant and should be investigated in the context of WLB implementation.

Figure 4: *Decoupling prevention pieces.*



Note: Own illustration.

2.6.2 Decoupling and WLB

Decoupling is a critical issue in the field of WLB policies. Despite the implementation of WLB policies, it is widely recognized that employees often underutilize such (Rashmi & Kataria, 2022). There exists a gap between the formal availability of such policies and their actual usage within organizations (Rashmi & Kataria, 2022). This discrepancy highlights an interesting case for decoupling research.

Decoupling remains a key concern in the implementation of WLB policies, as shown by Bae and Kim (2016). They investigated decoupling in the context of the WLB policy “remote work”. Findings showed that some federal agencies adopted symbolic policies. This negatively impacted the job satisfaction of female employees. The need for further research

into WLB and decoupling policies is highlighted by the authors through emphasising that decoupling is likely to occur even more in the future due to evolving labour market demands (Bae & Kim, 2016). Factors like management resistance, internal conflicts, and limited resources are increasingly resulting in implementations that are more symbolic than substantive (Bae & Kim, 2016).

2.6.3 Decoupling as an ethical issue

Research documents negative consequences arising from decoupling. For example, MacLean et al. (2015) research focuses on decoupling in high-performance service industries, particularly within investment banking institutions. They highlight a significant danger posed by the gap created through decoupling, as it led to outcomes such as contract breaches and organizational cynicism (MacLean et al., 2015). This highlights the ethical importance by raising concerns of whether similar organizational cynicism arise in other industries when decoupling occurs.

Further, the decoupling of WLB practices represents a significant issue. It raises doubts on the authenticity of commitment towards employee well-being and raises concerns about whether these policies are merely symbolic. Within stakeholder theory, decoupling is particularly problematic when it involves internal stakeholders such as employees. MacLean et al. (2015) emphasized the ethical importance of investigating the unethical nature of decoupling, particularly concerning external stakeholders, such as a company's clients. According to Mitchell et al. (1997) model of stakeholder salience, stakeholders who possess power, legitimacy, and urgency are considered the most important and deserving of attention. Employees, being internal stakeholders, often meet these criteria, especially when their well-being is at risk. Thus, if decoupling with external stakeholders, such as clients, is considered unethical, the same logic applies to decoupling with employees since they possess equal or even greater importance according to the framework of Mitchell et al. (1997) making it especially unethical. Both studies underscore the need to prioritize employees' needs, as their fair treatment is critical in ensuring ethical practices.

2.7 Research Gap Identification

The literature review showcases the crucial importance of WLB for both instrumental reasons, such as employee retention and ethical reasons. From an ethical standpoint, WLB is fundamental to protect the well-being of employees, who are among an organization's most

important stakeholders. However, despite its recognized importance, implementing WLB effectively remains a challenge. Among these challenges, organizational decoupling emerges as a critical yet underexplored issue affecting the successful implementation of WLB policies. Both forms of decoupling threaten the instrumental benefits of WLB policies, as they prevent organizations from realizing the advantages associated with improved employee satisfaction and productivity. Additionally, they undermine the ethical justification for adopting WLB policies in the first place, as they suggest that companies are engaging in symbolic rather than substantive commitments to employee well-being.

Jabbouri et al. (2019) advocate the need to expand decoupling research beyond its traditional socio-environmental focus, advocating for its application in diverse institutional contexts. They explicitly identify consultancies as a compelling sector to expand the application of the decoupling concept. Investigating decoupling within consulting firms would help address gaps in understanding how this phenomenon manifests in different environments and how it can be avoided (Jabbouri et al., 2019). Building on this, examining decoupling of WLB policies in consulting broadens the scope of decoupling research and contributes a valuable perspective to the existing body of knowledge on WLB.

To further the knowledge on the topic, this study delves into the research question: *How company policies designed to enhance work-life balance align with employees actual experiences in the consulting industry, and how can organizations prevent the decoupling of WLB policies from practice?*

3. Methodology

To address the research question, an inductive case study was conducted using qualitative interviews, following the approach outlined by Eisenhardt (1989). A qualitative design is suited to the exploratory nature of the research question, which seeks to understand lived realities and contextual perceptions that can inform theory and ethics (Eisenhardt, 1989; Rowley, 2012). The research design is separated into three parts: Research context, data collection, and data analysis.

3.1 Research Context

WLB varies across industries, with professional service sectors like investment-banking or consulting facing greater challenges (Gregory & Milner, 2009). They are characterized by long working hours, driven by the high demands placed on employees to meet expectations (Hari, 2017; Khan et al., 2023). In other industries, WLB is easier to achieve, lowering the need for urgent policies. (Gregory & Milner, 2009). A study of Australian non-profit companies found that employees were generally satisfied with their WLB despite utilizing only a few available policies (Parkes & Langford, 2008). This proves varying WLB needs across industries.

Particularly interesting are professional service firms such as consultancies due to the significant WLB issues that are commonly faced within the industry (Consultancy.eu, n.d.; Perlow & Porter, 2009; Viter, 2023).

Consultancies analyse client challenges and provide actionable solutions, requiring significant time investment for each project. Their role often extends beyond initial implementation to support in achieving strategic long-term goals (Turner, 1982). Given these demands, consultants are expected to work long hours to ensure high-quality results within strict client-imposed deadlines (Consultancy.eu, n.d.; Viter, 2023).

The WLB issue within consulting is documented. Surveys show consultants work more than 50 hours per week, with many exceeding 65 hours per week (Perlow & Porter, 2009). Another study confirmed this while additionally highlighting that 77% of consultants work beyond their contracted hours, and male consultants in senior positions work between 9.9 and 12.4 additional hours per day (Consultancy.eu, n.d.). The rise of remote work during and after the

2019 pandemic further deepened this issue, with consultants reporting working weekends to meet demands (Viter, 2023).

Employer rankings reflect these realities. In 2024 employers were ranked based on the likelihood of employees recommending their workplace to friends or relatives, considering factors such as salary, talent development, and flexible work arrangement options such as remote work. The ranking highlights the issue with the first consulting firm “BCG” appearing at #140 and “McKinsey & Company” ranking as low as #800 (Peachman, 2024). Personal testimonies reinforce these findings. According to Wynn and Rao (2019) consultants frequently face family sacrifices, health issues, and major personal conflicts, all attributed to demanding work schedules.

Despite these challenges, consulting firms are actively addressing WLB issues through organizational initiatives. Consultancies have policies in place to support WLB, such as flextime or health programs (Bouwmeester et al., 2020). In the competitive race for top talent, they often highlight these benefits as a key selling point (Chen et al., 2022; EY, n.d.). Besides these initiatives, negative WLB perceptions continue (Bouwmeester et al., 2020; Wynn & Rao, 2019).

The organizational engagement paired with the findings about the lived experiences of employees, make consultancies a highly relevant empirical setting to explore whether WLB policy decoupling is occurring and how these firms attempt to prevent it. Further, literature reviews showcase the significant gap in understanding how decoupling operates in this empirical setting (Jabbouri et al., 2019). Therefore, this study has selected the consulting industry as the ideal empirical setting to understand and answer to the above mentioned research question.

This case study therefore **investigates a global management consultancy** with 1,400+ employees, primarily operating in Europe and the U.S., known for its **strong WLB commitments and employer awards**.

3.2 Data Collection

Data was collected from three sources to answer the research question and its sub-themes. First, online data from the chosen company's website regarding WLB policies was taken, as well as internal HR documents informing about the implemented policies and relevant actors.

These data points were used to triangulate information received from the conducted semi-structured interviews, thereby enhancing the information's credibility (Eisenhardt, 1989).

The data collection followed the approach by Eisenhardt (1989) and is divided into multiple phases, including interview guide preparation, selection of interviewees, conduct of the interviews, and the documentation of such.

The research question required purposive sampling (Rowley, 2012). Therefore, within the targeted company, interviews were conducted with two distinct groups of actors. This necessitated the development of two separate interview protocols: one for interviews with the consultants as the intended beneficiaries of the WLB policies and one for the WLB policies implementors (referred to as HR in the following). Both protocols were designed to follow the approach of semi-structured interviews to allow for both guided inquiry and flexibility (Rowley, 2012). Rapport building as well as questions were fixed, while flexibility was taken in asking extra questions if necessary and changing the order (Schmid et al., 2024).

The interview guide for the consultants was divided into two sections. The first section aimed to assess each individual's WLB, while the second section focused on whether and how organizational policies contributed to shaping WLB.

The interview guide for the HR representatives was divided into two sections. The first section explored whether and how policy-practice and/or means-ends decoupling was occurring, while the second section investigated the reasons behind the company's ability or inability to prevent such decoupling.

Interview questions are summarized in the overview tables, organized by thematic categories, in **Appendices A and B**.

In line with the purposive sampling approach, interviews were conducted within a single organization, with all interviewed consultants belonging to the specific unit "Chemical and Life Sciences" (CLS) center (Rowley, 2012). The center had the most balanced gender distribution, making it a fitting environment for a holistic overview. Therefore, interviewees were selected to ensure heterogeneity in terms of their position within the company, gender, and age (see **Table 2**), thereby strengthening the validity of the results (Eisenhardt, 1989). This approach enabled the collection of broad insights into the industry.

The interviews with HR were conducted with the two highest-ranking individuals responsible for the policies, positioning them as the most appropriate spokespersons.

To ensure the reliability of the insights derived from the data, participants were provided with transparency, and anonymity was strictly maintained.

Interviewees were contacted via LinkedIn and email. Nine positive responses were received. According to Eisenhardt (1989) this represents a sufficient sample size for a case study interview approach.

Interviews were conducted in German or English via Microsoft Teams video meetings. Meetings lasted 30-45 minutes, depending on participants' availability. With prior consent, the meetings were recorded and transcribed. After transcription, the interviews were anonymized and, if necessary, translated.

Table 2: *Sample Overview.*

Gender	Interviewee Code	Age	Years with the company	Position*	Date
Male	White	36	8.3	Senior Project Manager	17.04.2025
	Blue	34	6.4	Managing Consultant	01.04.2025
	Purple	31	5	Managing Consultant	16.04.2025
	Red	27	3	Consultant	04.04.2025
Female	Black	39	9.7	Head of People Services, HR	22.04.2025
	Yellow	32	7	Principal	03.04.2025
	Brown	26	2.6	Consultant	10.04.2025
	Grey	32	5.7	Managing Consultant	25.04.2025
	Pink	42	10.1	Head of People Development, Leadership and Learning	22.04.2025

Note: Own illustration. *Hierarchy levels: Consultant < Managing Consultant < Senior Project Manager < Principal < Partner

3.3 Data analysis

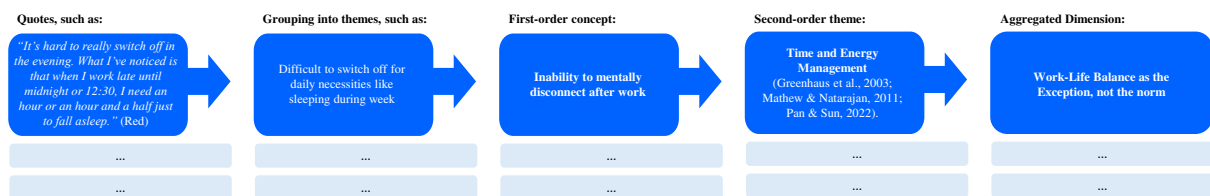
Data evaluation followed the Gioia method analysis (Gioia et al., 2012). As an inherently inductive qualitative research approach, the Gioia method is well-suited for organizational studies (Gioia et al., 2012). Similar to other grounded theory approaches, such as that of Corbin and Strauss (1990), the Gioia methodology facilitates inductive theory building while

also placing strong emphasis on preserving the voice of the interviewees throughout the analysis (Gioia et al., 2012).

Therefore, the interview data was coded inductively, without relying on a pre-established code system. The codes were directly taken from the interviews, and patterns in the data were identified that contribute to answer the research question (Bansal & Corley, 2012; Gioia et al., 2012).

The software MAXQDA was used to code the interview scripts and to extract relevant quotes from the interviews. The quotes were grouped into themes if they were overlapping and then organized into first-order concepts which are as close as possible to the interviewees used language to avoid biases and early interpretations (Gioia et al., 2012). This preserves the voice of the informed interviewees. First-order concepts led to the second-order themes to identify patterns and compare the findings with existing concepts in the literature (Gioia et al., 2012). If the identified concepts overlapped with existing ones, the corresponding category names were adopted for the second-order themes. Finally, all second-order themes were grouped into distinct aggregated dimensions, which answer the corresponding part of the presented research question (Gioia et al., 2012). An excerpt of the described process is illustrated in **Figure 5**.

Figure 5: Excerpt of the coding process according to the Gioia Method.



Note: Own illustration.

This process was applied consistently across the four steps presented below. Each step addresses a specific part of the research question. While the analysis required a back-and-forth between the steps, for clarity purposes, it is presented in four sequential steps.

Step 1: Assessing the consultant's actual WLB experience. To determine if the consultants have a WLB or not, open coding of all interviews with the consultants was conducted. This step directly addresses the first part of the research question. Assessing whether there is a WLB or not (see the first aggregate dimension in **Figure 6**), helps to later identify whether

decoupling is taking place. The WLB assessment was conducted based on the constituting characteristics of WLB identified in the literature and outlined in the theoretical background.

Step 2: WLB Policy design and relevance to WLB. The second step evaluates whether current policies actively contribute to WLB, ensuring that positive experiences are results of intentional structures and not a coincidence (see the second aggregate dimension in **Figure 6**). This is important to avoid misinterpreting individual cases of good WLB as evidence of successful policy implementation.

Step 3: Assessing the level of decoupling. To determine if decoupling is occurring, the coding process was divided into Step 3.1 and 3.2, according to the two types of decoupling explained in Chapter 2.5.1.

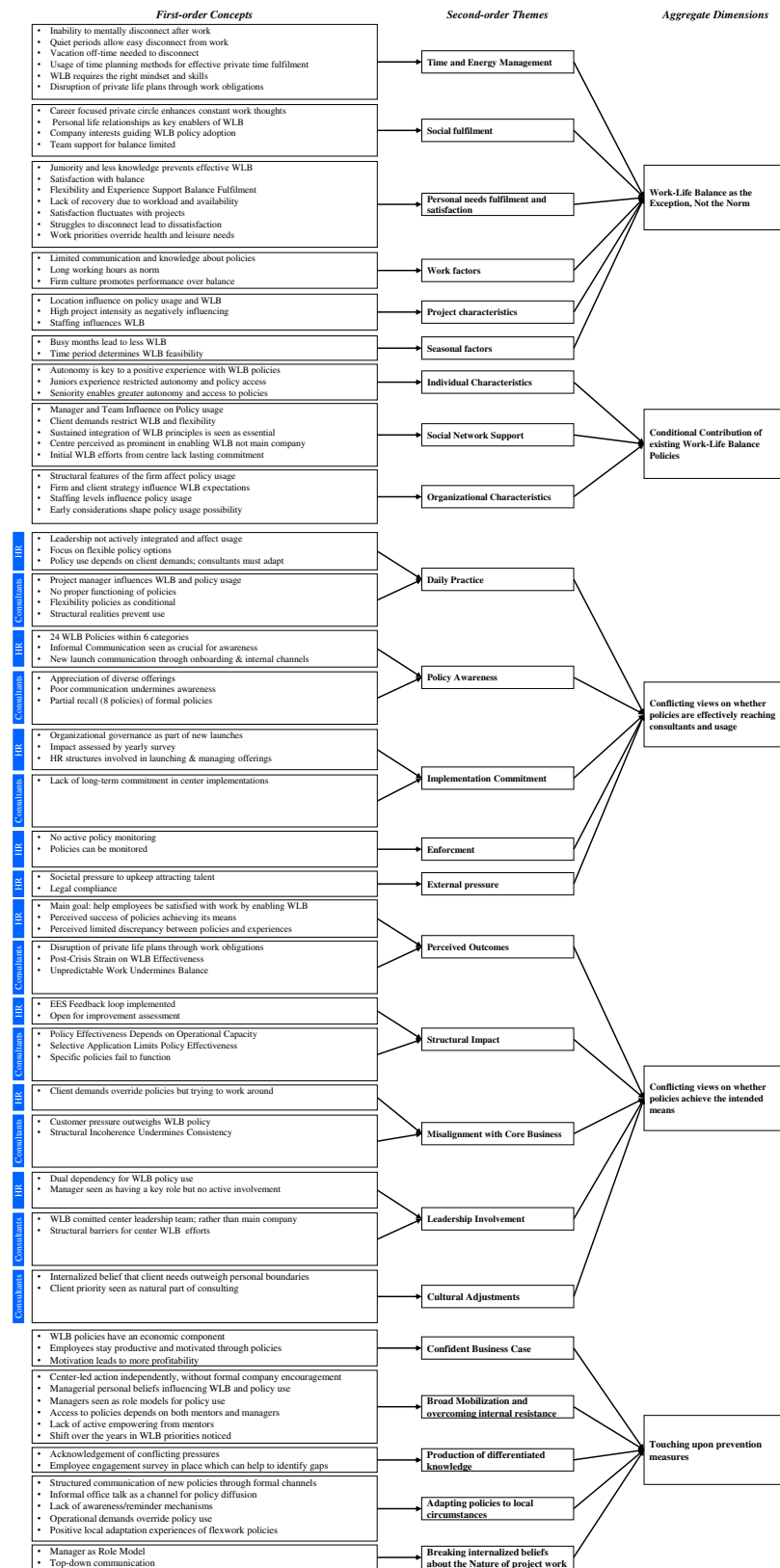
Step 3.1: To assess whether *policy-practice decoupling* is happening, open coding of the interviews and secondary data together was conducted to identify clear evidence of implemented WLB policies (e.g., flex work policies like remote work). The coding process was separated between consultants and HR managers to be able to compare the HR managers views on the reach and usage of the policies with those of the intended beneficiaries (see the third aggregate dimension in **Figure 6**).

Step 3.2: For assessing *means-ends decoupling*, the analysis focused on identifying whether both set of actors saw the intended means as realized (see the fourth aggregate dimension in **Figure 6**). The perceptions of HR and beneficiaries were again coded separately.

Step 4: Assessing the decoupling prevention measures. This part directly correlates with the last part of the research question. For this step, interviews of both groups were examined collectively to identify factors that either contribute to preventing decoupling or highlight missed opportunities for doing so (see the fifth aggregate dimension in **Figure 6**).

Codes and the five aggregated dimensions for the presented step are displayed in the data structure in **Figure 6**, mapping how first-order concepts emerged into second-order themes and aggregate dimensions.

Figure 6: Gioia Data Structure.



Note: Own illustration.

4. Findings

The data analysis allowed for detailed answers to the research question. First it was evaluated whether consultants have WLB, then the role of policies in enabling it, followed by an assessment of whether decoupling occurs, and finally, possible prevention measures. To support transparency and methodological rigor, the table in **Appendix C** includes supporting data for the first-order concepts, complementing **Figure 6** by offering a breakdown of how final dimensions were grounded in the raw data and serves as a component of the findings presentation.

4.1 WLB as the exception, not the norm

The analysis, whether WLB is present or not among beneficiaries, revealed six second-order themes and evolves into the aggregated dimension “WLB as the Exception, not the Norm” (see first aggregated dimension **Figure 6**). WLB is not commonly experienced among the consultants. While two consultants currently experience a satisfactory WLB, due to favourable project conditions or seniority, the majority report significant challenges. The interpretation of the patterns reveals that identified themes are holistically seen negatively shaping the current WLB.

The identified second-order themes that help to evaluate WLB are: **time and energy management, social fulfilment, project characteristics, work factors, personal needs fulfilment and satisfaction, and seasonal factors.**

4.1.1 Time and Energy Management

Consultants described engaging in proactive time management practices, such as using planners, time blockers, or digital tools, for effective private time fulfilment.

Despite having sufficient strategies, most consultants reported struggling to allocate their time and energy equally between professional and personal domains. Consultants like Purple state “[...] *there’s no such thing as completely switching off*”. Reports about difficulties disconnecting from work responsibilities, even for basic daily needs during the week, were common:

“For example, shortly before going to sleep, I always go over the day’s to-dos.” (Grey).

To switch-off is easier when projects are less demanding, allowing time for more private life fulfilment:

“[...] in the quiet hours like right now, I also feel very comfortable to go to the gym and workout after work. [...] I even don't need to bring my work phone with me because I know that nobody will look for me afterward.” (Brown).

These patterns formed to the second-order theme “Time and Energy Management”, based on prior literature highlighting the importance of time control management skills for WLB (Greenhaus et al., 2003; Mathew & Natarajan, 2011; Pan & Sun, 2022). However, the widespread inability to consistently disconnect suggests that consultants are not being sufficiently supported in achieving time and energy balance, thereby undermining WLB.

4.1.2 Social Fulfilment

Consultants expressed that their private circle is influential on their WLB. All consultants mentioned partners, friends, and family as the primary source of support. These private relationships were seen as more influential for achieving WLB than organizational structures or peer relationships at work:

“Yes, definitely family and friends and especially my boyfriend. He often holds up a bit of a mirror to me, so to speak, like saying “that's enough now” [...] He'll say things like “Can't you do that tomorrow?” or even force me to go out for dinner. But of course friends as well.” (Grey).

In contrast, support from colleagues was seen as limited, due to a high-performance culture and an ambitious team environment.

The literature identifies societal expectations and support networks both at work and in private life as essential factors for achieving WLB. These elements inform the second-order theme “Social fulfilment” (Mathew & Natarajan, 2011; Pan & Sun, 2022; Seierstad & Kirton, 2015). Although team support is limited, its presence combined with the strong support through actors from consultants' private life indicates that they experience a sense of social fulfilment, which contributes to having a WLB.

4.1.3 Project Characteristics

Consultants frequently cited project-specific conditions, particularly location, staffing, and intensity, as key factors influencing their WLB. Projects requiring less travel, were seen as more helpful in enabling a balance:

“Yeah, so I think a key factor is whether the project is what we call a “home sleeper project”—whether you’re far from home or not.” (White).

Conversely, high-intensity projects, characterized by long hours, were seen as harmful.

The resource availability in the form of consultants staffed on a project was seen as influential. Therefore, projects with accurate staffing indicate a higher WLB:

“It happens that there’s more work than hands available—and that’s always what gets most in the way of using these work-life balance measures.” (Yellow).

Scholars identify client site presence, the intensity of workload, and the staff availability as influential to having a WLB (Noury et al., 2017). These patterns inform the second-order theme “Project Characteristics”. Despite participants acknowledging the existence of less demanding projects in the broader organizational reality, intense projects dominate and harm the WLB experience.

4.1.4 Work factors

Consultants expressed that long working hours with a minimum of 12 hours are the norm in the company. It was unclear to them what regular working hours consist of in consulting. Although work hours vary throughout the year and across projects, Fridays tend to be quieter. However, there are still many instances where workdays extend beyond 12 hours. Weekend work, by contrast, is less common.

Furthermore, the work culture often promotes performance over having a healthy balance due to the work-oriented mindset of fellows:

“But there are also colleagues who are different—maybe a bit more conservative—who have more of that 24/7 consulting mindset, and that makes things a bit harder and causes friction.” (Yellow).

The company provides policies, but it was noted that these policies are poorly communicated and forgotten:

“I’d say theoretically there are even quite a few. Especially if I compare it to what we used to have and what’s offered now—there has definitely been a shift.” (Yellow).

“I just don’t think about these offers during the year [...]” (White).

These insights led to the emergence of the within the literature identified second-order theme “Work Factors”. WLB is supported by work factors such as a company culture that values balance and the presence of supportive policies (Greenhaus & Allen, 2010; Khan et al., 2023; Pan & Sun, 2022; Seierstad & Kirton, 2015). Studies have further emphasized that long working hours negatively impact WLB (Parasuraman & Simmers, 2001; Parkes & Langford,

2008). While supportive policies are in place, consultants face barriers that prevent regular access to them. Moreover, the firm's work-focused culture and extensive hours suggest that these work-related factors are undermining WLB.

4.1.5 Personal needs fulfilment and satisfaction

Overall satisfaction with managing one's personal and work-related life was mixed. While two consultants reported being satisfied due to the current project conditions, the majority expressed dissatisfaction:

"I'm not managing them to my satisfaction." (Red).

Several interviewees emphasized that WLB improves with seniority, as more experienced consultants gain greater autonomy and informal knowledge about navigating the system.

This supports the interpretation that junior staff are more likely to prioritize work and struggle with balance, while senior staff are better equipped to make WLB-compatible choices.

These patterns led to the emergence of the second-order theme "*Personal needs fulfilment and satisfaction*", which refers to the satisfaction and felt effectiveness of an individual with their success in both the work and non-work spheres (Greenhaus & Allen, 2010; Khan et al., 2023; Mathew & Natarajan, 2011). Overall, the ability to meet personal needs to one's satisfaction varied, with a stronger tendency toward dissatisfaction suggesting that the majority has not achieved a positive balance.

4.1.6 Seasonal factors

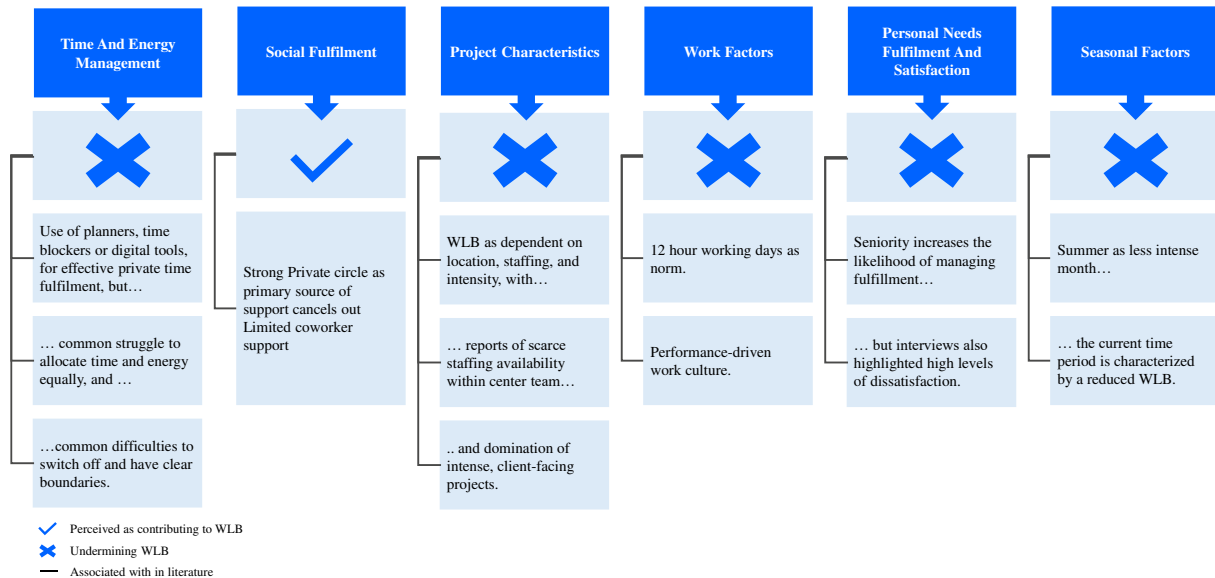
WLB varies according to seasonal workload cycles. Consultants repeatedly noted that "busy months" make it difficult to achieve a balance. Summer months were highlighted as allowing for greater flexibility and well-being:

"I'm on a calmer project and we're heading into the summer months. So I can currently manage both well. [...] but that's not always the case." (Grey).

These findings are categorized under the newly developed second-order theme "Seasonal Factors". This theme was not previously emphasized in the literature. The results suggest that WLB was not commonly observed during the interview period. However, in project-based work environments, WLB is variable and seasonally tied.

A summary of the second-order themes and whether they are contributing to WLB is displayed in **Figure 7**.

Figure 7: Summary Analysis of Step 1.



Note: Figure drawn following Noury et al. (2017).

4.2 Conditional Contribution of existing WLB Policies

The analysis of the effectiveness of the policy design which was assessed by examining whether the policies reflect key characteristics that support WLB, revealed three second-order themes and evolves into the aggregated dimension “Conditional Contribution of existing WLB Policies” (see second aggregated dimension **Figure 6**).

The analysis shows that the policies address individual characteristics as an recognized enablers of WLB, however the design is not solid and their actual effectiveness is conditioned (see **Figure 8**). Policies are designed to rely on managers discretion and hierarchy levels. This implies that if consultants do have a WLB, it is due to individual traits and not because of a reliable policy design.

The identified second-order themes, helping to assess the policy design are: **Individual characteristics, social network support, and organizational characteristics.**

4.2.1 Individual characteristics

A central enabler to use WLB policies is having autonomy. According to the interviews, autonomy is linked to one's seniority level. Juniors were described as having significantly less control over their schedules, while senior consultants reported increased autonomy that enabled greater access to WLB policies:

“But the more senior you become, the more control you gain over your own schedule.” (White).

The analysis revealed the emergence of the second-order theme “Individual Characteristics” Autonomy as an individual characteristic is described to be the agency over the own schedule (Noury et al., 2017). The interviews showed that autonomy depends on factors like a consultant’s role in the company. Still, most participants felt they had a degree of autonomy. They also highlighted that the policies can support autonomy, especially by allowing them to manage their work independently.

4.2.2 Social Network Support

The attitudes of managers, team centers, and clients play a crucial role in enabling or restricting WLB policy usage.

Managers influence access through their willingness to accommodate requests and by setting the project environment:

“Nonetheless, I think especially when you’re a young consultant, you depend on your project manager, and you always have to adapt to them.” (Red).

The second-order theme “Social Network Support,” as previously described in the literature, emerged as a significant factor influencing access to WLB policies (Noury et al., 2017). In addition to managers and clients, center teams were identified as a crucial element of this support network. The center was seen as being more active in enabling WLB than the broader organization:

“[...] definitely stronger than the main company — especially when we compare it to the other centers. Our center is very progressive, I’d say.” (Grey).

Although they contributed to the use of WLB policies and supported balance overall, their efforts were acknowledged to lack sustained commitment.

Thus, in addition to what is noted in the literature, the analysis identifies topic-related centers within the company as an important component of “Social Network Support.”

However, the overall strength of this support was found to be limited. While managers appeared open to discussing policy usage, actual access often depended on client demands and managerial discretion. Despite their perceived importance, the centers were not actively supported or integrated by the main company. Because of, Social Network Support is not a policy lever. The evaluation highlights it as a structural weakness of the WLB policy design.

4.2.3 Organizational Characteristics

Structural features of the firm, such as the number of available consultants were found to affect policy usage. An increased number of staff on a project enhances the ability to use WLB policies and to take consistent time off. Therefore, early planning for reliable policy usage is required, which remains challenging in consulting:

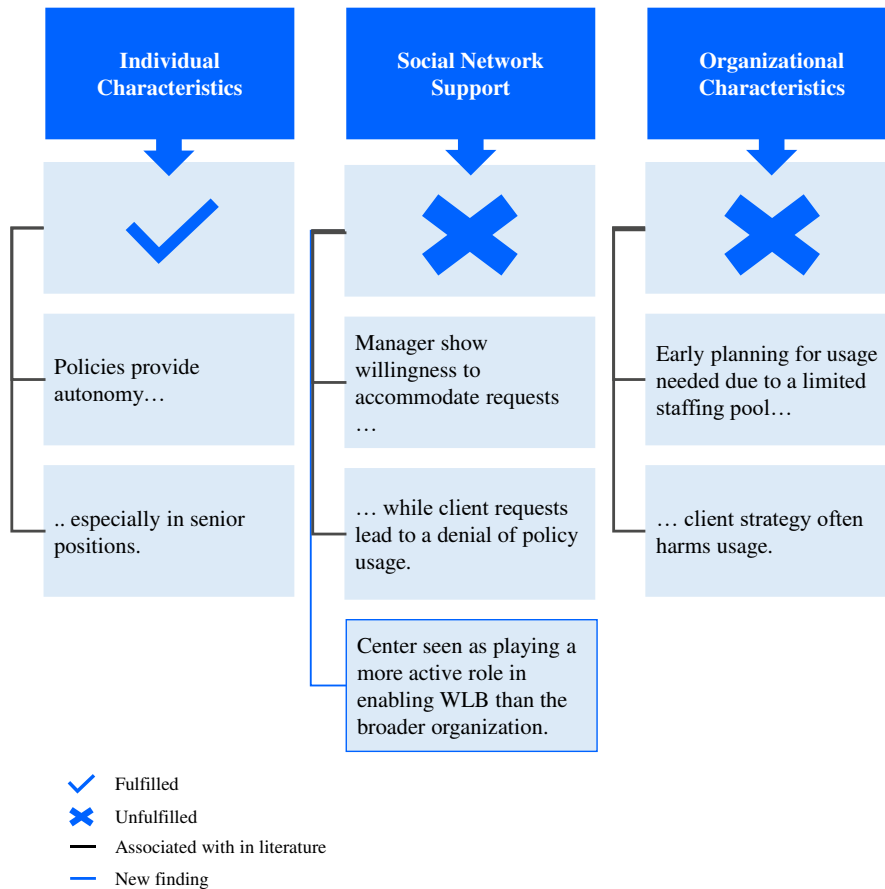
“But we always try to staff within our teams, so it's more difficult. An absence becomes very noticeable in this case.” (Purple).

The chosen client strategy was also seen as a highly influential factor. Project demands from high-priority clients could lead to the denial of policy usage:

“But if we have a more strategic client for our company, sometimes we also offer free work to them [...] We do this so we get more visibility in the clients eye [...]” (Brown).

Those factors are grouped according to literature under the second-order theme “Organizational characteristics”, which influence the ability to utilize WLB policies (Noury et al., 2017). The analysis reveals that the organizational characteristics weaken the potential of WLB policies to deliver actual balance for consultants.

Figure 8: *Summary Analysis of Step 2.*



Note: Figure drawn following Noury et al. (2017).

4.3 The Presence of Decoupling

The insights gained from Steps 1 and 2 serve as the basis for assessing the presence and type of decoupling.

The decoupling findings are separated into policy-practice (chapter 4.3.1) and means-ends decoupling (chapter 4.3.2). Given the potential bias of implementers in assessing the success of their policies, greater analytical weight was placed on the responses of consultants rather than those of HR (Athanasopoulou et al., 2025).

4.3.1 Conflicting views regarding Policy-practice decoupling

The analysis whether policy-practice decoupling is present, revealed five second-order themes which emerge into the aggregated dimension “Conflicting views on whether policies are effectively reaching consultants and usage” (see third aggregated dimension **Figure 6**).

The results reveal conflicting perspectives, as HR emphasized the success of its WLB policies in terms of their reach and usage among consultants, which did not align with the experiences reported by the interviewed beneficiaries. Overall, the level of policy-practice decoupling is high. Policy awareness is low, and even when policies are known, their use is often hindered due to strong dependence on internal and external conditions. This reliance on variable conditions reflects the weak policy design discussed in Step 2, which lays the foundation for policy–practice decoupling.

The aggregated dimension is informed by the second-order themes: **Policy Awareness, Daily Practice, Implementation Commitment, External Pressure and Enforcement.**

4.3.1.1 Policy Awareness

Interview findings and secondary data show the company offers 24 WLB policies across six categories, illustrated in **Figure 9**:

Figure 9: *Policy categories.*

<p>Benefits</p> <ul style="list-style-type: none"> ▪ Five Policies 	<p>Provisions</p> <ul style="list-style-type: none"> ▪ Three Policies
<p>Flexible Working</p> <ul style="list-style-type: none"> ▪ Two policies 	<p>Wellbeing</p> <ul style="list-style-type: none"> ▪ Four Policies
<p>Mobility</p> <ul style="list-style-type: none"> ▪ Three Policies 	<p>Events</p> <ul style="list-style-type: none"> ▪ Four Policies

Note: Own illustration. Due to confidentiality, policies can not be listed in detail.

HR expressed confidence in employees' awareness of these policies and highlighted the use of various channels to communicate new launches. Channels include informal office conversations, onboarding sessions, and announcements in the HR newsletter.

However, this perception did not align with the experience of consultants. In total only eight policies were known, and while appreciating the company's efforts, several noted a lack of clear communication:

“From the employer side, you don’t actually hear all that much. [...] There probably is something on the employer level, but I don’t perceive it as strongly.” (Blue).

The findings emerge in the second-order theme “Policy Awareness”. They show that policies are officially adopted. However, they are not part of the company’s core beliefs. According to the literature, a lack of policy awareness represents a major indicator of policy-practice decoupling (Bromley & Powell, 2012).

4.3.1.2 Daily Practice

HR recognizes the unique demands of project work to WLB and focuses on flexibility policies. Nevertheless, leadership has yet to be actively integrated into these efforts. External pressures, such as client demands, remain more prominent:

“So it has to be flexible. The challenges that exist are the entire project work, which brings challenges like changing work locations, various deadlines that need to be met, long travel times, and sometimes longer working phases, and that obviously makes work-life balance more difficult.” (Black).

Consultant statements proved this. Many viewed the use of policies, particularly flexible work policies, as conditional, dependent on project needs.

Further, internal structural restrictions, such as staffing needs, often prevent the effective use of policies.

Consultants repeatedly emphasized the influence of project managers practices on their ability to use these policies. Last-minute tasks initiated by project managers undermine the practical application of available policies. Additionally, due to pressures such as newly imposed deadlines or their significant role in promotion decisions, project managers shape whether consultants feel able to take advantage of these policies:

“Or there were situations with a project manager who was a very dedicated runner and [...] once the client had already gone home, [...] she would take an hour to go running. The expectation, though, was that when she came back, we would discuss things and do a checkout. At some point, I gathered the courage to tell our team that this wasn’t okay and wasn’t really fair” (White).

These findings led to the emergence of the second-order theme “Daily Practice” which aligns with literature emphasizing the need to integrate policies into daily routines (Bromley & Powell, 2012). HR has not moved beyond the acknowledged constraints to offer consultants meaningful options for using the policies. The inconsistency between the provided policies in daily use is not only due to weak enforcement but also reflects the underlying policy design flaws explained in Step 2. The lack of integration indicates decoupling.

4.3.1.3 Implementation Commitment

The company has an annual Employee Engagement Survey (EES) in place. EES can be used to evaluate policies and measures aspects of employee engagement, but HR noted they do no active monitoring.

Additionally, the dedicated units “People Services” and the “People Affairs Committee” are primarily responsible for the development and launch of new policies:

“Yes, and then we also have a body called the People Affairs Committee, which includes various partners, and we as the leaders of the entire Service Unit People and Organisation and Development. And because of that, a lot is brought to us, and we then review it.” (Pink).

While consultants acknowledge these mechanisms, they also express concerns about the lack of sustained commitment to WLB policies, especially initiated by their center.

The analysis shows that resources to support WLB and related policies do exist. The presence of two dedicated teams, including members of the leadership, indicates that implementation capacity is in place. As such, the second-order theme “Implementation Commitment” drawn from the literature, appears to be formally met (Bromley & Powell, 2012). However, the lack of long-term follow-through raises questions about the consistency and prioritization of these efforts.

4.3.1.4 External pressure

HR disclosed that some policies are introduced in response to legal compliance requirements and admits to the influence of societal pressure and evolving work culture in shaping new WLB requirements to stay competitive as an employer.

The second-order theme “External Pressure” as identified in the literature, refers to the influence of factors such as legal requirements and societal expectations on organizational policy adoption (Meyer & Rowan, 2021; Westphal & Zajac, 2001). In line with this, the company responds to such pressures. They acknowledge broader cultural shifts driven by younger generations. However, HR also mentioned additional motivations behind WLB policy implementation, suggesting that these initiatives are not driven solely by symbolic concerns. Therefore, while external pressure plays a role, it seems not to strongly contribute to the decoupling issue.

4.3.1.5 Enforcement

Black stated that WLB policy “usage rates are definitely monitored”, but later clarified that regular monitoring does not occur:

“Well, we don't actively monitor it, but ultimately, you can evaluate the numbers at any time. You can easily get that data from the payroll.” (Black).

This reveals the emergence of the second-order theme “Enforcement” which, according to the literature, can be categorized low. Although the company can effectively monitor and enforce policy usage, the lack of regular evaluation points to a policy-practice decoupling. This suggests weak and superficial compliance, indicating that the commitment to enforce the policies is superficial.

In conclusion, the results reveal conflicting perspectives. The interpretation of all patterns inform the aggregated dimension “Conflicting views on whether policies are effectively reaching consultants and usage” (third aggregated dimension **Figure 6**), revealing policy-practice decoupling.

4.3.2 Conflicting views regarding Means-ends decoupling

The analysis of the occurrence of means-ends decoupling, revealed five second-order themes which emerge into the aggregated dimension “Conflicting views on whether policies achieve the intended means” (see fourth aggregated dimension **Figure 6**).

The perceptions of HR and beneficiaries were conflicted. Considering all themes, the analysis reveals that intended means are not being achieved.

The aggregated dimension is informed by the second-order themes: **Perceived Outcomes, Structural Impact, Misalignment with Core Business, Leadership Involvement and Cultural Adjustments.**

4.3.2.1 Perceived Outcomes

To assess the level of means-end decoupling, an understanding of the intended means of the policies is crucial. HR emphasized that the main objective is to increase employee satisfaction related to WLB:

“I think the main goal is of course to increase employee satisfaction related to their work-life balance — so that people are happy with us. We want people to stay with us for a long time” (Black).

HR further stated that they believe this goal has been achieved and do not perceive any significant discrepancy between the policy's execution and the intended outcomes:

"But the policies we saw earlier are actually being followed. [...] Everything is going over really well. [...]." (Black).

However, this perception does not align with the views of the consultants. Further, as discussed in Step 1, WLB is not the norm and Step 2 revealed a weak policy design, meaning that positive experiences cannot be reliably attributed to the policies.

All insights show that the main goal of improving employee satisfaction through WLB policies has not been met. While some policies from the available catalogue are being used, there are numerous instances where personal lives are disrupted and workloads remain high. One consultant even pointed out a significant rise in dissatisfaction across the company, particularly after the Covid pandemic, as reflected in the yearly EES.

This discrepancy leads to the emergence of the second-order theme "Perceived Outcomes" (Wijen, 2014). In this case, the perceived outcomes are not aligned with the intended means, which points to high levels of means-ends decoupling. Despite the efforts, the desired outcomes have not been achieved (Wijen, 2014).

4.3.2.2 Structural Impact

Having a clear goal and the EES, shows that the company has means to measure the desired impact. HR emphasized its openness to engage in open communication and make compromises.

Furthermore, consultants stated that some of the goals cannot be achieved because even the policies themselves are not functioning effectively:

"In practice, it doesn't quite work out like that—so I don't always manage to really work only 80%, but often still work five days a week." (Yellow).

They also mention signs of operational capacity such as staffing, budget availability, and project scope limiting policy effectiveness.

This leads to the emergence of the second-order theme "Structural Impact" which, according to the literature, highlights the importance of having a measurable impact to prevent means-ends decoupling and ensure that implementation results in effective, intended changes (Wijen, 2014). The assessment reveals that no significant structural impact has been made. While HR

acknowledges that the means can be measured, they do not frequently assess them. Moreover, consultant responses indicate a failure in the execution of such measures.

4.3.2.3 Misalignment with core business

HR acknowledges that client demands often override policy usage and the complications that project-based client work comes with:

“That definitely happens, [...] But of course, when it comes to a deadline or the completion of a project, maybe a Workation or even the request for part-time work might not be granted in that situation. However, it is always looked at how to solve it [...]”(Pink).

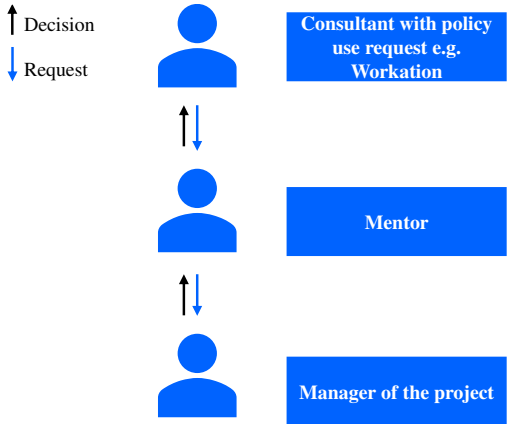
This view is confirmed by consultants, who similarly state that client demands override the usage of WLB policies, along with structural inconsistencies that undermine a consistent WLB.

These patterns emerge in the second-order theme “Misalignment with Core Business” as discussed in the literature. Misalignment occurs when policies are not integrated into the core business operations and become disconnected from the real-life workflows (Wijen, 2014). The analysis reveals a significant misalignment between the policies and the core business goals, contributing to means-ends decoupling of the policies.

4.3.2.4 Leadership involvement

Leadership such as mentors and managers of the project are directly involved in the policy usage. Consultants find themselves in a dual dependency. They request policy usage through their mentors, but the project manager has the authority to deny the request based on project needs or their preferences on how to complete the project (see **Figure 10**).

Figure 10: WLB policy request structure.



Note: Own illustration.

Consultants emphasized that managers play a key role in policy usage, but beyond the approval process, they are not actively involved in the process of promoting usage.

Further, consultants like Grey mentioned that their team center role in supporting their WLB and enabling policy usage is “[...] *definitely stronger than the main company — especially when we compare it to the other centers.*”

These findings emerge into the literature’s second-order theme “Leadership Involvement”. This refers to a strong company internal belief in the policies and their purpose and genuine commitment (Bromley & Powell, 2012). The company has committees and dedicated HR staff in place. Leadership is involved via the dual-dependency system for consultants. However, this involvement does not lead to the intended outcomes. Managers often decline requests. Team leadership from e.g. the centers is not included. This suggests a lack of internal belief and commitment to the policies. Leadership does not seem to prioritize WLB. The limited leadership involvement contributes to means-ends decoupling.

4.3.2.5 Cultural Adjustments

Consultants showed signs of internalized beliefs prioritizing client needs over personal boundaries. This appears to be an accepted part of the consulting profession and affects the uptake of WLB policies:

“For some people, their own health comes first. [...] In some instances, I would wish I could think like that, but for me, the most important thing is what the project requires, and I try to work through it.” (Purple).

“So in this job, you also have to be willing—in my personal opinion—if you want to stop working at 5 PM, then consulting is not the right place for you.” (Blue).

These reflections suggest the emergence of the second-order theme “Cultural Adjustments”, which has not been recognized in such a nuanced way across the literature. The theme captures how internalized client-first norms discourage WLB policy use. The organization has policies which consultants are hesitant to use due to cultural norms that the organization does not encounter with. HR acknowledged that managers are important for policy use, yet no steps are taken to encourage them to act as role models. This indicates that the organization is aware of the cultural barriers limiting policy effectiveness but fails to intervene. By promoting WLB symbolically through policies without addressing the known internalized norms that inhibit their use, the organization engages in a form of means-ends decoupling. These entrenched beliefs represent a form of barrier that contributes to the decoupling.

In conclusion, the analysis reveals that both policy-practice and means-ends decoupling are occurring. These outcomes are not surprising in light of the findings from Steps 1 and 2. The rarity of positive WLB experiences (Step 1) and the identified weaknesses in the policy design (Step 2) set the stage for a system where formal policies exist but are not meaningfully implemented or effective in practice.

4.4 Touching upon Prevention Measures

Following the identification of decoupling, this step investigates whether measures are in place to prevent such decoupling and which prevention measures can be taken. This step directly addresses the latter part of the research question and provides critical insights for the design and integration of effective WLB policies.

The analysis, revealed five second-order themes which emerge into the aggregated dimension “Touching upon prevention measures” (see fifth aggregated dimension **Figure 6**). While the organization recognizes a business case for implementing the policies, other preventive measures remain insufficiently addressed. WLB decoupling can be prevented by focusing on a broader mobilization, including managers of projects and team centers. Demonstrating the importance of WLB policies to project managers helps raise awareness for the companies goal of fostering a healthier WLB. This could lead to fewer denials of usage requests. Additionally, involving center teams helps in creating more visibility of these offers, encouraging consultants to feel more empowered to use these offerings. Furthermore, fostering visibility of the decoupling issue would help to internally identify areas where policy and practice diverge. Another critical aspect is communication. The lack of awareness regarding available policies was evident, showcasing a lack of adaptation to the local circumstances. Simply announcing new policies and relying on informal communication, such as office talk, is ineffective in a fast-paced work environment where employees are rarely in the office. Continuous reminders through relevant leadership figures, like project managers or center representatives, can improve policy visibility and help prevent policy-practice decoupling. Finally, reconsidering the policy design and addressing internalized beliefs about client work is essential to prevent the development of rigid work norms and reduce the risk of means-ends decoupling.

The identified second-order themes, that help make sense of how participants perceive prevention measures are: Having a **Confident Business case**, **Broad Mobilization**,

Production of Differentiated Knowledge, Adapting Policies to Local Circumstances and breaking internalized beliefs about the nature of project work.

4.4.1 Confident Business Case

The company under study explicitly recognizes the economic relevance of WLB policies, framing them as investments. The HR representatives believed such policies enhance employee productivity and motivation. They associated this with increased profitability. As articulated by HR:

“So it also has significant economic value, because these are more like investments than costs.[...] Apart from that, profitability — yes, of course, motivation leads to more productivity. And when people have the opportunity, for example, through a workation or a sabbatical, to rest when there’s maybe a small dip in motivation.” (Black).

This aligns with the literature and emerges in the second-order theme “Confident business case”. Having a confident business case is seen as a crucial mechanism for mitigating decoupling (Athanasopoulou et al., 2025). The company’s framing of WLB policies as economically valuable suggests a strong internal rationale for their implementation. Despite fulfilling this aspect, the company was unable to prevent decoupling.

4.4.2 Broad Mobilization

Managers and mentors were mentioned to be formally responsible for enabling access to WLB offerings, while simultaneously, it was apparent that their individual beliefs and behaviours often act as role models or gatekeepers. Specifically, personal attitudes toward "new work" can hinder the consistent application of policies.

Although interviewees acknowledged shifts toward more WLB initiatives within the company over the years, these developments appear to lack sufficient organizational depth:

“Especially if I compare it to what we used to have and what’s offered now—there has definitely been a shift.” (Yellow).

These findings support the emergence of the second-order theme "Broad Mobilization", which refers to the need for widespread organizational buy-in to prevent decoupling. A shared belief in the policies, particularly from middle management, is crucial (Athanasopoulou et al., 2025; Bromley & Powell, 2012). Internal resistance among key middle actors, such as project managers, indicates that broad mobilization has not been achieved. This is further evidenced

by excluding the team centers from the WLB mobilization efforts. This partial engagement allows decoupling to appear despite the formal availability of WLB options.

4.4.3 Producing Differentiated Knowledge

HR representatives acknowledged the tension between client-centered work and WLB policies. To address such tensions, the company can utilize tools like the EES to identify discrepancies between policy intention and actual practice.

This illustrates a form of internal knowledge production helping to uncover areas where policy and practice diverge, which corresponds to the second-order theme "Producing Differentiated Knowledge" (Athanasopoulou et al., 2025). However, the EES is conducted only once per year and not regularly supervised, limiting its capacity to act as a correction mechanism. Little systematic effort is made to continuously identify and mitigate the structural tensions (Athanasopoulou et al., 2025). As a result, the company fails to fulfil this prevention mechanism.

4.4.4 Adapting Policies to Local Circumstances

Communication channels for new launches of WLB policy dissemination include both formal (e.g., HR newsletters) and informal (e.g., office talk) mechanisms.

However, consultants frequently reported a lack of awareness. Many attributed this to a lack of internal communication and the intensity of their work, which deprioritizes WLB policy use:

"I just don't think about these offers during the year, yeah, so it only comes to mind now through your question what possibilities we have." (White).

These findings underscore a communication gap. This emerge into the second-order theme "Adapting Policies to Local Circumstances" (Athanasopoulou et al., 2025). Policies lack integration into everyday work routines, which prevents the development of a usage-oriented culture and internal knowledge about the options provided. The emphasis on this aspect by consultants highlights it as a crucial yet underutilized prevention mechanism.

4.4.5 Breaking internalized beliefs about the nature of project work

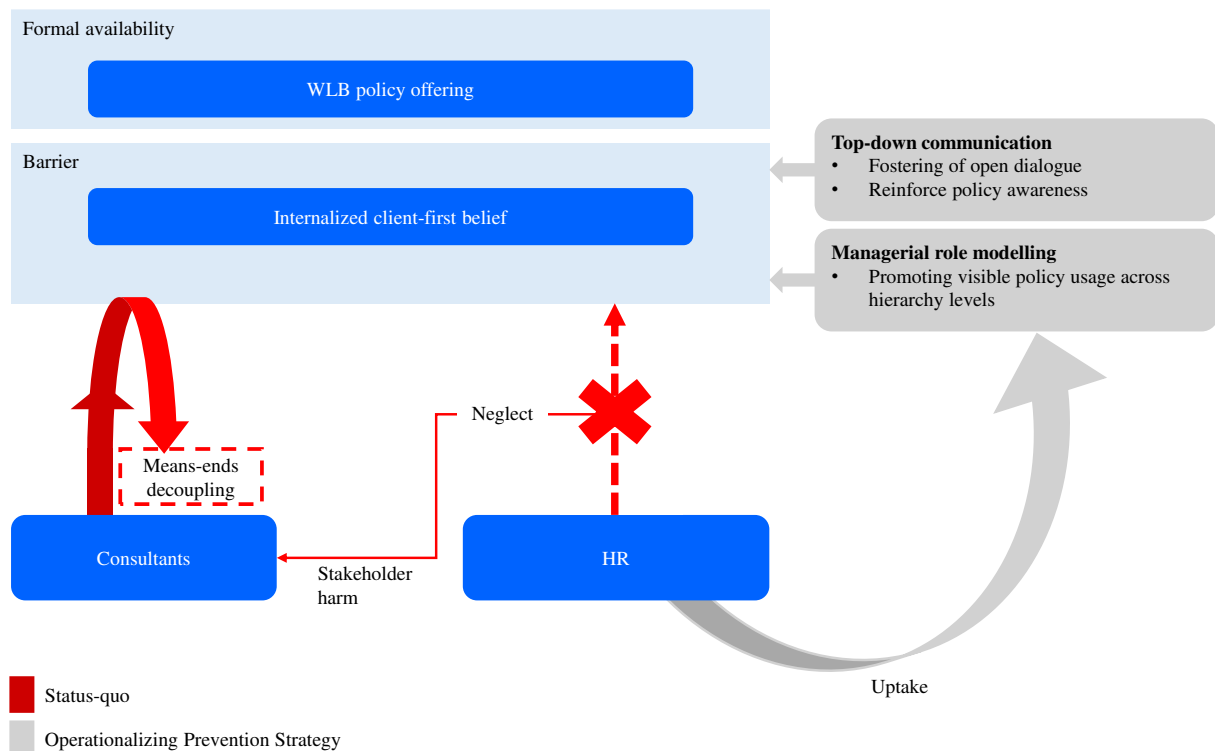
Both, senior managers and HR emphasized the importance of managerial role modelling:

“We preach some things that we don’t actually follow ourselves, and I think that’s where management needs to take on the responsibility of leading by example [...]” (White).

This can be taken as a prevention measure to disrupt these internalized beliefs, identified in chapter 4.3.2.5. In addition, top-down communication emerged as a promising prevention measure with the senior managers needing to go more in a dialogue with juniors by highlighting expectations and explicitly support the legitimacy of WLB policy usage.

The patterns emerge in the second-order theme “Breaking Internalized Beliefs about the Nature of Project Work” which acts as a direct response to the earlier finding that internalized norms contribute to means-ends decoupling (see **Figure 11**). The emerged second-order theme has not been recognized in such a nuanced way across the literature. The organization has not yet succeeded in convincing employees that using WLB policies is legitimate and compatible with their profession. Addressing this represents a promising prevention measure. Fostering a culture that legitimizes policy use, can help organizations reduce symbolic compliance.

Figure 11: Preventing decoupling by breaking the “client-first belief” barrier.



Note: Own illustration.

To conclude, **Figure 12** illustrates as a key contribution of this thesis, a summary of how each identified prevention measure contributes to addressing the respective form of decoupling in the context of WLB policies in consulting firms.

Figure 12: *Decoupling Prevention Map.*

Prevention Measure	Policy-Practice	Means-ends	Notes
1 Confident Business Case	✗	✓	Increase focus on developing support structures but doesn't ensure practical uptake.
2 Broad Mobilization	✓	✓	Buy-in is essential both for enactment and to avoid a superficial application.
3 Producing Differentiated Knowledge	✓	✗	Identifies policy-practice gaps, but not directly aimed at improving outcomes of enacted policies.
4 Adapting Policies to local Circumstances	✓	✓	Helps increase actual usage by improving visibility/access; alignment with workflows.
5 Breaking Internalized Beliefs	✗	✓	Deep rooted change supports meaningful impact; addresses inherited cultural barriers.

Note: Own illustration.

5. Discussion

This case study enabled a practice-oriented investigation of WLB policies. The insights gained allow for discussion of how existing research has been confirmed or extended.

Jabbouri et al. (2019) advocated to expand decoupling research and identified consulting as a compelling sector to understand how decoupling manifests in this institutional context. Responding to this call, this *study contributes to the WLB literature by examining WLB policy decoupling*. It addresses the identified gap in decoupling research by examining how this phenomenon manifests within the proposed sector.

While WLB is a well-studied concept, much less is known about what happens after its implementation, particularly in fast-paced industries like consulting, where merely providing WLB policies does not resolve the issue. While Bae and Kim (2016) investigated the decoupling of Flexwork WLB policies, their focus was primarily on the impact of such decoupling on job satisfaction. Although their findings underscored the urgency of addressing decoupling, they did not delve into *the underlying causes nor offer actionable insights into prevention measures*. This study provides the fundamental insight that **internalized client-first believe** norms act as a barrier for WLB policy to achieve its means. While WLB policies are formally offered, consultants do not use them due to internalized expectations about professional behaviour. Crucially, the organization seems to be aware of these cultural constraints, yet takes no active steps to counter them. This reveals a form of means-ends decoupling, where the intended impact of policies is undermined by organizational inaction. In this way, the study extends existing decoupling theory by highlighting cultural neglect as a mechanism of symbolic compliance in high-performance environments like consulting.

Building on this, this thesis contributes to the field of business ethics by highlighting potential harm to employees well-being through neglect to tackle internalized barriers. Drawing on stakeholder theory, this highlights how failing to act on known internal risks undermines the firm's ethical responsibility to its employees. Building on MacLean et al. (2015) who warned about the dangers of decoupling in high-pressure environments such as investment banking, this study extends the argument to the consulting sector. It demonstrates the involvement of vulnerable internal stakeholders in the morally problematic decoupling of promised WLB policy goals. Consultancies priding themselves on WLB policies while simultaneously not approaching factors such as these beliefs calls into question the moral integrity of such

claims. Drawing from stakeholder theory, it is unethical to make such claims while failing their ethical duty towards their internal stakeholder group, and rather focus on the needs of the clients as external stakeholders (Mitchell et al., 1997). This challenges the ethical coherence of firms that claim to value employee well-being while perpetuating norms such as client-first thinking.

This study confirms Noury et al. (2017) identified success characteristics of WLB policies in the consulting industry, while adding **nuance by highlighting the role of decentralized internal actors as part of social support**. Specifically, the “Life and Chemical Sciences” center functioned as an advocate for WLB and policy use, despite not being officially part of the company’s WLB strategy. This finding adds depth to the understanding of social support in the workplace, broadening the scope compared to previous research (Noury et al., 2017). To enhance policy effectiveness, organizations should recognize and integrate such actors into their broader policy frameworks.

While prior studies by Khan et al. (2023), Greenhaus and Allen (2010), Parasuraman and Simmers (2001) or Mathew and Natarajan (2011) have identified a range of factors influencing WLB across various contexts, this study demonstrates that the **consulting sector exhibits unique dynamics** that distinguish it from other professional environments. Unlike industries with stable 9 to 5 jobs, consultants were found to face fluctuations in workload over the year shaped by non-linear project and seasonal cycles. Summer periods are less intense and therefore more conducive to maintaining WLB. This observation **extends current understandings in literature by emphasizing the impact of seasonal fluctuations** on WLB feasibility in project-based environments. This moves beyond the view of treating WLB as a stable condition only dependent on energy management skills, social fulfilment, organizational support, project characteristics (e.g., location, staffing, and intensity), and the ability to meet personal needs satisfactorily (Greenhaus & Allen, 2010; Greenhaus et al., 2003; Khan et al., 2023; Mathew & Natarajan, 2011; Pan & Sun, 2022; Seierstad & Kirton, 2015).

While Athanasopoulou et al. (2025) focused on decoupling and preventive measures in the context of CSR policies the findings of this study suggest that there is a difference for WLB policies in the high-performance industry. This study contributes by revealing how the **professional-client relationship actively reinforces the means-ends decoupling of WLB**

policies. Consultants often expressed that client satisfaction was the overriding priority, even at the expense of personal well-being or formal policy entitlements. This norm within consulting was seemingly shaping professional identity where sacrificing personal boundaries was perceived as part of the job. This work contributes fine-grained evidence that illustrates how the nature of client-driven work functions as a concrete mechanism of decoupling. Through this additional knowledge it was possible to broaden Athanasopoulou et al. (2025) insights about decoupling prevention measures. Addressing this through cultural interventions that challenge the taken-as-given primacy of client demands, such as frequent top-down communication and managerial role modelling emerged as a promising prevention measure.

6. Conclusion and limitations

This case study employed qualitative interviews to explore the research question. Nine individuals were interviewed, and the analysis was conducted in four steps. The analysis revealed low levels of WLB, weaknesses in the policy design, evidence of both policy-practice and means-ends decoupling, and insights into prevention measures.

This study advances research on WLB policy implementation by highlighting the risks of decoupling by internalized norms and by identifying mechanisms that may help to prevent it. It further highlights the ethical risks of symbolic compliance, where formal policies signal care while deeper cultural norms remain unchallenged. Therefore highlighting that symbolic compliance with WLB policies raises ethical concerns, particularly through the lens of stakeholder theory.

In this section, managerial implications, limitations, and future research suggestions are addressed.

6.1 Managerial Practical Implications

The findings offer actionable guidance for companies within high-performance industries. Since a cause of decoupling identified in this study is the widespread acceptance of client needs as being more important than personal WLB needs, action to disrupt this cycle and initiate cultural change efforts is crucial.

Policies can not just be provided but must be **routinely assessed and communicated to empower usage and prevent the prevalence and forming of internalized beliefs that restrict usage**. This would help mitigate decoupling and prevent new-entry juniors from adopting such mindsets early in their careers. One identified lever is **top-down communication** that normalizes the use of WLB policies. This communication should normalize and encourage the use of WLB policies, especially among junior employees who are at risk of adopting limiting beliefs early in their careers.

Both interviewee groups noted that **managers can act as important role models** by using WLB measures themselves. Encouraging managers and local centers to inform and open up spaces for discussion could therefore be a powerful step in closing the gap. Without this, particularly junior employees may hesitate to engage with available policies, forget about them altogether, or perceive them as inaccessible, leading to unintended decoupling.

6.2 Limitations and Future Research Suggestions

Findings are based upon a rather small sample due to the scope and time frame of this thesis. Therefore, a statistical representation of the company or the result cannot be claimed.

Furthermore, due to the sector's heterogeneity, the results cannot be generalized across all consulting firms, as they differ in focus areas, company sizes, and geographical presence.

While all measures to prevent biases were taken and anonymity was assured, they may have prevented further insights. Additionally, all statements can not be generalized for the whole company due to the interviewees describing their personal experiences and subjective perspectives. Other employees could have different views on their WLB, the company's WLB policy support and prevention measures.

Results in combination with limitations represent a starting point for future research projects. Future research could focus on a comparative study across different types of consulting firms. A comparison between sectors such as management and financial-focused consulting firms, for instance, could offer valuable insights into how industry-specific structures may influence the occurrence of WLB decoupling and could give a more nuanced view on possible prevention measures. Furthermore, the finding about seasonal intensity affecting WLB could be explored further in a longitudinal study. Tracking consultant experiences over time would clarify how WLB fluctuates and how policy usage changes across busy and quieter periods, providing a more nuanced understanding. Finally, it would be important to examine how WLB policy decoupling affects employees, particularly whether it fosters organizational cynicism and erodes trust or motivation.

Appendices

Appendix A: Consultant Interview Questions.

Assessing Consultants WLB and experience with policy usage			
Questions asked during rapport building were not recorded.	1. What is your age? 2. What is your job position? 3. How long have you been part of the company?		
Characteristic	Short Description	Sources	Short version
Time and Energy Management	<ul style="list-style-type: none"> A balanced allocation of time and energy helps to achieve WLB. Personal traits such as personal time mgmt. and resilience are contributing to a WLB. 	<ul style="list-style-type: none"> (Greenhaus et al., 2003) (Pan & Sun, 2022) (Mathew & Natarajan, 2011) 	3. Which methods are you using to manage your time and tasks between your professional and personal life and if so which ones? 4. How often do you think about work when you are outside of working hours or your work environment?
Social fulfilment	<ul style="list-style-type: none"> Support networks from family members, leadership, society, coworker and spouses increases likeliness of WLB. Societal and cultural expectations affect WLB. 	<ul style="list-style-type: none"> (Seierstad & Kirton, 2015) (Pan & Sun, 2022) (Mathew & Natarajan, 2011) 	5. Which social environment - your personal or professional one - supports you more in achieving a work-life balance? 6. What do you think are the reasons for the introduction of work-life balance measures at the company you work for?
Personal needs fulfilment and satisfaction	<ul style="list-style-type: none"> A high quality of health is a positive predictor of WLB. Perceiving enjoyment and effectiveness in both life spheres leads to positive balance. 	<ul style="list-style-type: none"> (Mathew & Natarajan, 2011) (Greenhaus & Allen, 2010) (Khan et al., 2023) 	7. How well do you manage to fulfill both your professional and personal commitments to your satisfaction?
Work factors	<ul style="list-style-type: none"> Policies and organizational culture are contributors. Compensation and Benefits influence the WLB. More working hours per week lead to lower levels of WLB. 	<ul style="list-style-type: none"> (Pan & Sun, 2022) (Seierstad & Kirton, 2015) (Greenhaus & Allen, 2010) (Khan et al., 2023) (Parkes & Langford, 2008) (Parasuraman & Simmers, 2001) 	8. How often, if so, and to what extent do you have to work beyond your regular working hours to complete professional tasks? 9. What measures do you know of that your employer offers to support consultants' work-life balance? And which of these do you use regularly? 10. <i>Extra question:</i> Do you feel sufficiently taken seriously by your employer when it comes to your work-life balance?
Project Characteristics	<ul style="list-style-type: none"> Short project durations are beneficial. 	<ul style="list-style-type: none"> (Noury et al., 2017) 	11. What characteristics of a project may influence your

	<ul style="list-style-type: none"> • Projects with less travel requirements increase likelihood of WLB success. • High resource allocation towards a project increases WLB success. 		ability to use work-life balance measures, and why?
Test if policies are built positively impacting the likelihood of success			
Individual Characteristics	<ul style="list-style-type: none"> • Autonomy over ones schedule provided by policies. 	<ul style="list-style-type: none"> • (Noury et al., 2017) • (Reeves & Sinnicks, 2021) 	12. To what extent do work-life balance measures help you gain more autonomy over how and when you complete your work?
Social Network Support	<ul style="list-style-type: none"> • Manager and Clients have influence over policy usage. 	<ul style="list-style-type: none"> • (Noury et al., 2017) 	13. Have there been situations where you hesitated to use a work-life balance measure due to conflicts with client requirements or expectations from superiors?
Organizational Characteristics	<ul style="list-style-type: none"> • Firm structure, resource availability and market positioning strategy of the firm influences WLB policy usage. 	<ul style="list-style-type: none"> • (Noury et al., 2017) 	14. How does the organization of the company, such as project staffing practices, affect your ability to use work-life balance measures?

Note: Own illustration. The order in which the questions were asked is different from how they are presented here. For simplicity, the questions have been grouped thematically in this table.

Appendix B: HR Interview Questions.

Testing Decoupling			
Characteristics	Short Description	Sources	Question
Symbolism of the policy due to external pressures	<ul style="list-style-type: none"> External pressures can lead to policies being adopted for symbolic reasons. Firms design structures that align with societal expectations to maintain a positive image in the public eye. 	<ul style="list-style-type: none"> (Meyer & Rowan, 2021) (Westphal & Zajac, 2001) 	1. Which compliance pressures or external factors such as societal expectations influence your company to establish policies related to work-life balance?
Testing means-ends decoupling	<ul style="list-style-type: none"> Means-ends decoupling more likely if means of the intended policies are difficult to track. Firms making small efforts towards the means. Low importance attached to the policy means. Unclear means of policies lead to a high risk of means-ends decoupling. Low levels of means-ends decoupling = if both sides agree on success High level of means-ends decoupling = if both sides agree that means are not achieved. 	<ul style="list-style-type: none"> (Athanasopoulou et al., 2025) (Wijen, 2014) (Bromley & Powell, 2012) 	2. How does the firm assess and monitor whether the policies are successful? 3. What is the intended difference your company wants to achieve through the WLB policies? 4. How big, if present, is the gap between the availability of work-life balance policies and their actual utilization by employees?
Policy-practice decoupling	<ul style="list-style-type: none"> Firms prioritize avoiding disruptions by policies to their daily operations. Separation of formal structures from actual work activities. 	<ul style="list-style-type: none"> (Bromley & Powell, 2012) (Bae & Kim, 2016) 	5. Which WLB-policies does your company have in place? 6. In which way are the WLB policies integrated and altered into the actual work activities of consultants?
Decoupling Prevention measures			
Broad Mobilization and overcoming internal resistance	<ul style="list-style-type: none"> Internal resistance from e.g. managers contribute to decoupling. 	<ul style="list-style-type: none"> (Athanasopoulou et al., 2025) 	7. Who is mobilized in the implementation and the processes surrounding the WLB policies?

	<ul style="list-style-type: none"> • Need for deep, organization-wide buy-in. 	<ul style="list-style-type: none"> • (Bromley & Powell, 2012) 	
Confident business case	<ul style="list-style-type: none"> • Companies see a confident business case in their policies. 	<ul style="list-style-type: none"> • (Athanasopoulou et al., 2025) 	8. Does the firm believe that the current WLB policies contribute to the company's profitability?
Production of differentiated knowledge	<ul style="list-style-type: none"> • Producing differentiated knowledge by creating internal visibility over decoupling risks by identifying conflicting pressures. 	<ul style="list-style-type: none"> • (Athanasopoulou et al., 2025) 	<p>9. How does your company handle project-based constraints that may conflict with WLB policies?</p> <p>10. How does your company collect and act on employee feedback regarding WLB?</p>
Adapting policies to local circumstances	<ul style="list-style-type: none"> • Firm has support measures such as creating conditions to enable daily policy usage. 	<ul style="list-style-type: none"> • (Athanasopoulou et al., 2025) 	<p>11. What role play project managers, supervisors and centers in supporting WLB for their team?</p> <p>12. How does the company and its representatives communicate and encourage the importance and utilization of WLB beyond policy documents?</p>

Note: Own illustration. The order in which the questions were asked is different from how they are presented here. For simplicity, the questions have been grouped thematically in this table.

Appendix C: Additional Evidence.

Steps	First-order Concepts	Interviewee Quotes (Extract)
Step 1	Inability to mentally disconnect after work	<ul style="list-style-type: none"> • [...] there's no such thing as completely switching off (Purple) • It's hard to really switch off in the evening. What I've noticed is that when I work late until midnight or 12:30, I need an hour or an hour and a half just to fall asleep. (Red)
	Quiet periods allow easy disconnect from work	<ul style="list-style-type: none"> • [...] in the quiet hours like right now, I also feel very comfortable to go to the gym and workout after work. (Brown) • If you're fully involved in a project that's more intense, then it's hard. But with calmer projects, where you know there are also several people on the project, so you know you can go on vacation in peace, then it's easier to switch of. (Grey)
	Vacation off-time needed to disconnect	<ul style="list-style-type: none"> • I need a few days, but after that, I can switch off well. (Grey) • So after the start of the second week, I also notice that work feels far away. (White)
	Usage of time planning methods for effective private time fulfilment	<ul style="list-style-type: none"> • Personally, I actually still do classic time management with a planner, with a pen and paper. So, it's a small A5 booklet to plan my private appointments and what I want to do on the weekend. (Purple) • So, for example, sports where you have to register—I really block that off in my calendar, and then that works quite well for me. (Yellow)
	WLB requires the right mindset and skills	<ul style="list-style-type: none"> • So you're basically reachable until the evening, until you fall asleep. But I'd say I can live with that. That's more of a mindset thing—again, a “soft factor.”(Blue) • But people have to figure out for themselves what they want to do.(White)
	Disruption of private life plans through work obligations	<ul style="list-style-type: none"> • Yeah, that happens often. Often, you're planning to go out to eat with someone, and then at like 7:45 PM you get a message asking if you can do something for work. And then you cancel the dinner with your friends. That's obviously not great. And that happens fairly often. (Red) • Back then I still had a Blackberry, and I remember when I was out eating somewhere with my parents, that Blackberry was always on the table because I was so nervous about whether my project manager might still need something in the evening. Or even when I already knew that there was a workshop the next day and I had already submitted a presentation long ago but hadn't received any feedback yet – then you just keep staring at the thing, wondering if the review has come in, and you can't really relax. You can't enjoy the evening at all. (White)
	Career focused private circle enhances constant work thoughts	<ul style="list-style-type: none"> • Even there, the conversations eventually drift towards work because that's all we do from Monday to Friday. (Purple)
	Personal life relationships as key enablers of WLB	<ul style="list-style-type: none"> • [...] your partner, for example, supports you much more than the well-meaning offers from the company.(White) • we have already transitioned to playing golf or hiking together on Saturdays without laptops and without phones. So that everyone really gets a break. (Purple)

Company interests guiding WLB policy adoption	<ul style="list-style-type: none"> I think first of all as an employer the most reasonable rationale behind it is to keep the talent or or retain the type talent. (Brown) I think, is also the health of employees so that they can eventually become principals or partners. They really want to develop long-term colleagues. As a company, you have to make sure that people stay healthy—because too much stress and unhealthy work hours lead to problems in the long run. (Blue)
Team support for balance limited	<ul style="list-style-type: none"> I think that in our team, we're all very much the same type of person, and we push each other a lot when it comes to being better and working harder—but that, of course, doesn't really lead to work-life balance. (Yellow)
Juniority and less knowledge prevents effective WLB	<ul style="list-style-type: none"> [...]work is something I need to put my priorities on. Because these are the years where you want to perform. (Brown) That's why I'd say right now, it is difficult for me to balance private life and work. Although I believe that with increasing seniority, it gets a bit more relaxed and you can manage your time better. (Red)
Satisfaction with balance	<ul style="list-style-type: none"> Yeah, so in the end, I have to say, spontaneously the number that came to my mind is an 8 out of 10, because everything is still within limits for me. (Purple) I think if I have to rate it for my last year then it's like a really 5 out of 10 if I'm rating right now like for this year I will give probably 8 out of 10. (Brown)
Flexibility and Experience Support Balance Fulfilment	<ul style="list-style-type: none"> And the longer you've been around, the better you learn which calls are important and which ones are less so. (White) [...] I then spontaneously plan private life into those slots. Yes, then you can manage the work-life balance quite well. (Blue)
Lack of recovery due to workload and availability	<ul style="list-style-type: none"> With us, it's even still asked if it's OK for us to be reached on the phone during vacation, and I usually agree to that. (Purple) Last year, I also worked partially during vacation and stuff like that—so basically did everything totally counterproductive. (Yellow)
Satisfaction fluctuates with projects	<ul style="list-style-type: none"> I think it's a very flexible, variable topic because it depends on the situation. You'll probably hear that often, I imagine—that it's naturally very project-dependent, how things look situationally. (Blue)
Struggles to disconnect lead to dissatisfaction	<ul style="list-style-type: none"> I really try to match these needs much better than previously but have not found a specific management method yet besides for example just go for a walk after after, like 6:00 PM. (Brown) Right now, I'm even managing to get back into doing sports and things like that. But if I compare myself to friends who maybe work in industry—sure, sometimes there's a bit of envy. They can stop working at like, I don't know, 5:30 PM or so. (Yellow)
Work priorities override health and leisure needs	<ul style="list-style-type: none"> Sometimes you can push client meetings, but if it's just for a hobby, then it's not possible. (Blue) For some people, their own health comes first. I think that's also the trend. In some instances, I would wish I could think like that, but for me, the most important thing is what the project requires, and I try to work through it. (Purple)
Limited communication and knowledge about policies	<ul style="list-style-type: none"> From the employer side, you don't actually hear all that much. (Blue)

		<ul style="list-style-type: none"> Well, for everyday life, I don't know of anything. (Purple)
	Long working hours as norm	<ul style="list-style-type: none"> I'd say normal working hours are from 8:00 in the morning until 9:00 or even 10:00 at night. But lately—especially as I gain seniority—it's increasingly common to start at 8 and work until 11 or even midnight. (Red) A normal workday, I'd say, starts for me between 8:30 and 9:00 AM and typically goes until about 9 to 10 PM. (Yellow)
	Firm culture promotes performance over balance	<ul style="list-style-type: none"> While at the other consultancy where I worked before, there was a strong focus on specific working hours and bookings, I now feel that it's more or less relevant when you do it, as long as it's done by the deadline. (Purple) But there are also colleagues who are different—maybe a bit more conservative—who have more of that 24/7 consulting mindset, and that makes things a bit harder and causes friction. (Yellow)
	Location influence on policy usage and WLB	<ul style="list-style-type: none"> So it depends on whether it needs to be on site project or not. (Brown) The first characteristic is how important in-person interaction is to the client. If the client wants us on site, then work-life balance automatically gets worse. I think that's the most important thing. (Red)
	High project intensity as negatively influencing	<ul style="list-style-type: none"> When we have, for example, important workshops or things that didn't get finished in time. Since we're a service provider, in the end we're obligated to deliver a certain package at a specific time. That's why it does happen fairly often that you have to work longer. (Yellow) [...] but if you also got stuff in a very intense project then it's going to be a little bit crazy. (Brown)
	Staffing influences WLB	<ul style="list-style-type: none"> If you're on a project and you say, "Okay, we've committed—this is the timeline, these are the deliverables—and we're just two people," I think that's the biggest problem. (Yellow) Some projects are well-staffed, and then you can manage them with healthier working hours. (Purple)
	Busy months lead to less WLB	<ul style="list-style-type: none"> So to summarize: it's not linear, it's definitely variable. (Blue) I'm on a calmer project and we're heading into the summer months. (Grey)
	Time period determines WLB feasibility	<ul style="list-style-type: none"> [...] but there's also probably one month for, especially for example, in July and August, where there is nothing to do. (Brown) [...] outside of projects, that require working late into the evening. This also often happens when the fiscal year ends and the MBO—i.e., the yearly goal achievement—is being discussed with your mentor. (Blue)
Step 2	Autonomy is key to a positive experience with WLB policies	<ul style="list-style-type: none"> Yeah, to be honest, it's actually never have been an issue for me. (Brown) A lot, like a whole lot—it really helps. Because if you're working from home, then you can say, "Okay, I'll go for a run in the morning," or go to the doctor in the morning. Or you can say, "I'll go out at 6:00 PM for an hour and meet up with my girlfriend, boyfriend, or friends." That really helps. (Red)
	Juniors experience restricted autonomy and policy access	<ul style="list-style-type: none"> I really believe the biggest problem is that it's not addressed enough, and I think that's why supervisors rarely find

		themselves in a situation where a solution or compromise needs to be found. (Grey)
Seniority enables greater autonomy and access to policies		<ul style="list-style-type: none"> I haven't been able to take the sabbatical yet because I've only been with the company for 3 years. (Red) But the more senior you become, the more control you gain over your own schedule. (White)
Manager and Team Influence on Policy usage		<ul style="list-style-type: none"> management needs to take on the responsibility of leading by example and actually implementing those things, because the juniors won't delete a meeting from their calendar and say, "Hey, you said no calls after 7:00 PM," that's just not going to happen. (White) I've had many projects where it was like I just described. The project lead really makes a huge difference and has a lot of influence on the work-life balance. (Blue)
Client demands restrict WLB and flexibility		<ul style="list-style-type: none"> So to use some policies is kind of impossible if the client already asked you to be physically there. (Brown) So it really depends heavily on what the client wants. (Yellow)
Sustained integration of WLB principles is seen as essential		<ul style="list-style-type: none"> I think it would be important to implement that long term and live it. That's again a soft factor, but I really think it's important. Examples of those guiding principles included: respecting certain work hours. (Blue) Unfortunately, I currently have the feeling that it's faded away again. I haven't experienced it in projects recently, and I imagine other colleagues feel the same. It should be revived. We still discuss work-life balance in center meetings—so it's not being ignored.
Centre perceived as prominent in enabling WLB not main company		<ul style="list-style-type: none"> [...] but in the end we solve the problems in our department. (Yellow) So I think we do have different policy, especially in our team centre. Lesser from the main company. (Brown)
Initial WLB efforts from centre lack lasting commitment		<ul style="list-style-type: none"> Internally in our department, we're trying to work with a project charter, where at the beginning of the project, you discuss what's important to you. But that doesn't always work. (Yellow) [...]Work-Life Balance Task Force two years ago. That was then a bit de-prioritized again, because other topics took precedence, but nevertheless, we defined some measures. That was actually quite good and nice, collecting that transparency about what colleagues were missing. (Blue)
Structural features of the firm affect policy usage		<ul style="list-style-type: none"> I think staffing, the definition of the scope, and the clients strongly influence this. (Purple) The board or the partnership doesn't actually hear about it right away. It has to "bubble up" first—and likewise, anything that's decided has to be consolidated across all centers and then trickle down. That's relatively difficult, because the centers also act quite individually. So in that regard, the measures are more center-driven. (Blue)
Firm and client strategy influence WLB expectations		<ul style="list-style-type: none"> The second point is, of course, how important the topic is to the client at the moment. Because the importance of the topic at the client level translates into how stressed your project manager is—and depending on how your project manager passes that stress on to you. So a high-priority project tends to have a stressed-out project team, which in turn means that you, as a consultant, are

		<p>under a lot of pressure, and that in turn reduces your work-life balance. (Red)</p> <ul style="list-style-type: none"> • So yeah, so in this case it also depends on what's your strategy with the client, right? [...] So it really depends on what's the positioning of the client. (Brown)
	Staffing levels influence policy usage	<ul style="list-style-type: none"> • [...] extra work always has to be put on the shoulders of the existing people. (Purple) • [...] if I plan to take a longer vacations or sabbatical in like in July and August so for two months and then if I get staffed on a project from April onwards, which will then probably going to last until like September I really have to consider whether it's wise for me to take this two months off. (Brown)
	Early considerations shape policy usage possibility	<ul style="list-style-type: none"> • That's why when you plan to take such breaks, it's always better to inform your mentor and also your manager like half year in advance so all of the information can be booked in the system accordingly and nobody can change it. (Brown)
Step 3.1	Leadership not actively integrated and affect usage	<ul style="list-style-type: none"> • [...] it really depends on how the leadership is inclined towards modern New Work practices and how the manager is structured. (Black)
	Focus on flexible policy options	<ul style="list-style-type: none"> • Starting with actually one of the biggest points — our various flexible working time models and everything that goes with that. So sabbaticals, workations, etc. — everything related to working time is covered. In principle, you can really work in any way you want with us, down to a small percentage — provided that the business allows it. (Pink) • So it has to be flexible. The challenges that exist are the entire project work, which brings challenges like changing work locations, various deadlines that need to be met, long travel times, and sometimes longer working phases, and that obviously makes work-life balance more difficult. (Black)
	Policy use depends on client demands; consultants must adapt	<ul style="list-style-type: none"> • Ultimately, the consultants are dependent on deadlines, and they have to figure out how to fit their vacation around the clients as external consultants. (Pink)
	Project manager influences WLB and policy usage	<ul style="list-style-type: none"> • Yes, there are often situations where you are, for example, “forced” to work in a specific office because the project lead only wants to work on site in their office. I’ve experienced project leads not being so open to home office culture, and they preferred to have the team together in person every day. (Blue) • For example, I had a project manager back then who had two small children at home and had to go home to take care of them. But the problem was, he still wanted someone from the company to stay with the client until a certain time. And it was really one person taking time for themselves while someone else paid for it. I didn’t think that was fair, so I told him I would at least choose a fixed train connection that I could take, because I didn’t want to be there indefinitely, or alternatively, I wanted a hotel in that town. He then said the project budget wouldn’t allow it. So I was in a bind. I couldn’t pick a fixed train, but I couldn’t stay in a hotel at the project’s expense either. Yeah, that was pretty annoying. He said, “You know plenty of people in this town, you studied here, just organize it yourself,” and I ended up crashing on friends' couches for weeks. (White)
	No proper functioning of policies	<ul style="list-style-type: none"> • In practice, it doesn’t quite work out like that—so I don’t always manage to really work only 80%, but often still work five days a week. (Yellow)

Flexibility policies as conditional	<ul style="list-style-type: none"> • [...] even if I haven't used it yet, just knowing that it has always worked in the environment gives me autonomy and also a good feeling that if the time comes for me to use any offers, I can do so with enough planning. (Purple) • [...] as kind of like employees, you also need to consider how much impact you have and your actions. (Brown)
Structural realities prevent use	<ul style="list-style-type: none"> • But we always try to staff within our teams, so it's more difficult. An absence becomes very noticeable in this case. (Purple) • [...] if I plan to take a longer vacations or sabbatical in like in July and August so for two months and then if I get staffed on a project from April onwards, which will then probably going to last until like September I really have to consider whether it's wise for me to take this two months off. (Brown)
24 WLB Policies within 6 categories	<ul style="list-style-type: none"> • So honestly, we have a lot [...] In general, our offerings are divided into six categories. (Pink)
Informal Communication seen as crucial for awareness	<ul style="list-style-type: none"> • [...] office talk is also a significant factor. So if someone talks about it in the office, saying that they've done it or something like that, others hear about it and then want to do it too. (Black)
New launch communication through onboarding & internal channels	<ul style="list-style-type: none"> • OK, so it starts with us pointing out what we offer during the onboarding process. (Pink) • Yes, if there is a launch of a new measure, it is always mentioned in the HR newsletter. [...] You can also check the intranet for available offers. (Black)
Appreciation of diverse offerings	<ul style="list-style-type: none"> • I'd say theoretically there are even quite a few. (Yellow) • I think my employer does a relatively good job. Or at least they aim to do it well. [...] So overall, my employer offers a lot. (Red)
Poor communication undermines awareness	<ul style="list-style-type: none"> • But despite all that, I think, apart from remote work, nothing else really contributes to having more autonomy in daily life. (Grey) • From the employer side, you don't actually hear all that much.[...] There probably is something on the employer level, but I don't perceive it as strongly. (Blue)
Partial recall (8 policies) of formal policies	<ul style="list-style-type: none"> • We have the Wellpass — that's something like Urban Sports. (Grey) • We also have the option to do workations, etc., (White)
Organizational governance as part of new launches	<ul style="list-style-type: none"> • Yes, and then we also have a body called the People Affairs Committee, which includes various partners, and we as the leaders of the entire Service Unit People and Organisation and Development. And because of that, a lot is brought to us, and we then review it. (Pink)
Impact assessed by yearly survey	<ul style="list-style-type: none"> • EES, which is an Employee Engagement Survey, and it measures the engagement of the employees. There are various factors in this survey. (Black)
HR structures involved in launching & managing offerings	<ul style="list-style-type: none"> • Anything related to working hours, etc., is handled by our so-called People Services, which is also an area in HR, and they take care of these topics. People Services are the ones who introduce new things, like Workation, Jobrad, and so on [...]. (Pink)
Lack of long-term commitment in center implementations	<ul style="list-style-type: none"> • The team I work in created its own Work-Life Balance Task Force two years ago. hat was then a bit de-prioritized again, because other topics took precedence, but nevertheless, we defined some measures. [...] (Blue).

	No active policy monitoring	<ul style="list-style-type: none"> Well, we don't actively monitor it, but ultimately, you can evaluate the numbers at any time. You can easily get that data from the payroll. (Pink)
	Policies can be monitored	<ul style="list-style-type: none"> So, the usage rates are definitely monitored. (Black)
	Societal pressure to upkeep attracting talent	<ul style="list-style-type: none"> [...] that society is changing in this regard — and that we, of course, have to look at how we adapt our models accordingly. (Pink) One is internal, coming from the company itself, asking, "What can we do to be an attractive employer and keep our employees satisfied?" But society is changing, and the new generations may have new requirements and expectations. (Pink)
	Legal compliance	<ul style="list-style-type: none"> We offer various preventive health checkups — some of that is legally required. (Pink)
Step 3.2	Main goal: help employees be satisfied with work by enabling WLB	<ul style="list-style-type: none"> I think the main goal is of course to increase employee satisfaction related to their work-life balance — so that people are happy with us. We want people to stay with us for a long time. (Black)
	Perceived success of policies achieving its means	<ul style="list-style-type: none"> But the policies we saw earlier are actually being followed. (Black) So, workations are being taken, sabbaticals are happening, and Wellpass is being used, etc. The job bike is also being used. Everything is going over really well. (Black) Well, I can't think of any. I'm more unsure about third-party offerings, though. (Pink)
	Perceived limited discrepancy between policies and experiences	<ul style="list-style-type: none"> So, the people, they really do want to use it. (Black)
	Disruption of private life plans through work obligations	<ul style="list-style-type: none"> It's much harder during the week. I think that's because we're all kind of wired to always be reachable during our waking hours. I take my work phone with me everywhere, for example to the gym. (Yellow) Often, you're planning to go out to eat with someone, and then at like 7:45 PM you get a message asking if you can do something for work. And then you cancel the dinner with your friends. That's obviously not great. And that happens fairly often. (Red)
	Post-Crisis Strain on WLB Effectiveness	<ul style="list-style-type: none"> [...] at the time COVID hit, it changed from us working on-site with the client to working remotely pretty quickly. And that meant that overall, we just worked more. It changed to: you open your laptop in the morning and just work through the whole day—and I think overall we just started working more. That really impacted morale—it really impacted satisfaction. In the company, we do an annual survey—it's called the Employee Engagement Survey, and you could clearly read the dissatisfaction from that—and especially the topic of work-life balance was constantly highlighted. We really have a huge issue with it. So truly a real problem. (Yellow)
	Unpredictable Work Undermines Balance	<ul style="list-style-type: none"> These are peaks that you can't plan for—they come up ad hoc. [...] That's why I'm someone who tries to get personal things done in the morning, gets up early—around 6 or 6:30—and takes care of everything early in the day. (Purple)
	EES Feedback loop implemented	<ul style="list-style-type: none"> we have an EES, which is an Employee Engagement Survey, and it measures the engagement of the employees. There are various factors in this survey. So, you have this large construct of engagement, and underneath that, there are smaller aspects, like well-being, and

		there are questions that specifically address this. For example, do you feel comfortable with us in the company and in your team, do you have time to use the flexible offers, and so on. And we actually have really good results in these areas. (Black)
Open for improvement assessment		<ul style="list-style-type: none"> • And I also believe that in our areas, we are very open to suggestions for improvement or something like that. (Black)
Policy Effectiveness Depends on Operational Capacity		<ul style="list-style-type: none"> • Some projects are well-staffed, and then you can manage them with healthier working hours. (Purple) • I'd say the main influence is the way we sell and staff the project. So it really depends on the sold budget. If we sell enough budget to put enough people on the project, then the work is better distributed across the team. (Yellow)
Selective Application Limits Policy Effectiveness		<ul style="list-style-type: none"> • But that doesn't always work, because I think it's still super dependent on the person—whether it's done at all, and secondly, whether it's actually taken into consideration. (Yellow) • [...] like those things are also in need to be somehow discussed or negotiated with the manager in advance, but usually they will never say no if you raise such kind of requests. (Brown)
Specific policies fail to function		<ul style="list-style-type: none"> • In practice, it doesn't quite work out like that—so I don't always manage to really work only 80%, but often still work five days a week. (Yellow) • I think if the measures provided by the employer are actually implemented—like really stopping work at 8:00 PM—that would help a lot. (Red)
Client demands override policies but trying to work around		<ul style="list-style-type: none"> • Ultimately, the consultants are dependent on deadlines. (Pink) • That definitely happens, but I can also say that the company is really willing to do everything to make all parties satisfied. But of course, when it comes to a deadline or the completion of a project, maybe a Workation or even the request for part-time work might not be granted in that situation. However, it is always looked at how to solve it. (Pink)
Customer pressure outweighs WLB policy		<ul style="list-style-type: none"> • It's more like in the project the requests from the clients. Sometimes it just gets more and more and they really want you to deliver more in also shorter time periods and request these add ons in a short notice. So in this case you know it creates the stress that you need fulfil the the request from the client which often leads to long overtimes. (Brown) • Also, the clients themselves aren't typical 9 to 5 companies, so if something comes to their mind in the evening, emails come through, and depending on the project lead on the other side, they expect a response. (Purple)
Structural Incoherence Undermines Consistency		<ul style="list-style-type: none"> • The board or the partnership doesn't actually hear about it right away. It has to "bubble up" first—and likewise, anything that's decided has to be consolidated across all centers and then trickle down. That's relatively difficult, because the centers also act quite individually. So in that regard, the measures are more center-driven. (Blue)
Dual dependency for WLB policy use		<ul style="list-style-type: none"> • Because consultants are always dependent on these two factors, you often hear that flex work offers are chosen during the phase between two projects, so that they are really only dependent on their mentor for approval. Because if a project manager is also involved, then topics like possible jealousy from other project members come into play, making it harder to accept offers. (Pink)

		<ul style="list-style-type: none"> • Consultants, regardless of their hierarchy level, have a mentor on one side and, on the other side, the respective project manager for the project they are staffed on. And if you report something to your mentor, the mentor has to step back if the project manager says that a measure can't be used. Then the mentor has to withdraw in the end, because they can't judge it; they have to trust the project manager. (Pink)
	Manager seen as having a key role but no active involvement	<ul style="list-style-type: none"> • I believe they play a very, very big role, especially in consulting. I already touched on this a bit earlier, that when a manager takes advantage of such offerings, it encourages others to use them as well. (Black)
	WLB committed center leadership team; rather than main company	<ul style="list-style-type: none"> • [...] definitely stronger than the main company — especially when we compare it to the other centers. Our center is very progressive, I'd say. We have a very strong culture, and a big part of that is that we support each other and have a lot of understanding for all kinds of life situations. (Grey) • These policies like 80% and sabbatical—they're cool, and a lot is offered, but in the end we solve the problems in our department. (Yellow)
	Structural barriers for center WLB efforts	<ul style="list-style-type: none"> • And I always see a discrepancy between theory and practice. For example, we've had ideas like no internal calls after a certain hour. But no one's really stuck to that. (White) • That's relatively difficult, because the centers also act quite individually. So in that regard, the measures are more center-driven. (Blue)
	Internalized belief that client needs outweigh personal boundaries	<ul style="list-style-type: none"> • Role models and especially mentors, I think, are a big issue, especially when you're young. I mean, many people who go into consulting come straight out of university and haven't seen much of the world yet, and then they're sort of raised into that mindset. So, people who really do it and push through it are needed. I mean, in our company, there are also many things like working when you're sick, and then the other person knows that person is sick. And that gets passed along. Or even working during vacation. (Grey) • I've also heard that some people are a bit more restrictive and uncertain about whether it's appropriate to request this, especially if they haven't been there for long. (Black)
	Client priority seen as natural part of consulting	<ul style="list-style-type: none"> • So in this job, you also have to be willing—in my personal opinion—if you want to stop working at 5 PM, then consulting is not the right place for you. The job is very intense, and that can't change because it's in the nature of being a high-level service provider. (Blue) • For some people, their own health comes first. I think that's also the trend. In some instances, I would wish I could think like that, but for me, the most important thing is what the project requires, and I try to work through it. (Purple).
Step 4	WLB policies have an economic component	<ul style="list-style-type: none"> • And one must honestly say that there's also a major economic component. So it also has significant economic value, because these are more like investments than costs. With all these measures, you're ultimately trying to reduce, for example, sick days, etc., and also reduce turnover, which of course doesn't just save the company headaches, but also real money, and ensures lower costs in the end. (Black)

Employees stay productive and motivated through policies	<ul style="list-style-type: none"> [...] because every employee you lose generates more costs than if you keep an employee through such measures — and they stay productive and motivated. (Pink)
Motivation leads to more profitability	<ul style="list-style-type: none"> Apart from that, profitability — yes, of course, motivation leads to more productivity. And when people have the opportunity, for example, through a workation or a sabbatical, to rest when there's maybe a small dip in motivation. (Pink)
Center-led action independently, without formal company encouragement	<ul style="list-style-type: none"> So I think we do have different policy, especially in our team centre. Lesser from the main company. (Brown) I think especially in my team in Chemicals and Life Sciences, a lot is being done. The offerings are definitely there. (Red)
Managerial personal beliefs influencing WLB and policy use	<ul style="list-style-type: none"> [...] it really depends on how the leadership is inclined towards modern New Work practices and how the manager is structured. (Black) Consultants, regardless of their hierarchy level, have a mentor on one side and, on the other side, the respective project manager for the project they are staffed on. And if you report something to your mentor, the mentor has to step back if the project manager says that a measure can't be used. Then the mentor has to withdraw in the end, because they can't judge it; they have to trust the project manager. (Pink)
Managers seen as role models for policy use	<ul style="list-style-type: none"> Because consultants are always dependent on these two factors, you often hear that flex work offers are chosen during the phase between two projects, so that they are really only dependent on their mentor for approval. Because if a project manager is also involved, then topics like possible jealousy from other project members come into play, making it harder to accept offers. (Pink) I believe they play a very, very big role, especially in consulting. I already touched on this a bit earlier, that when a manager takes advantage of such offerings, it encourages others to use them as well. (Black)
Access to policies depends on both mentors and managers	<ul style="list-style-type: none"> Because consultants are always dependent on these two factors, you often hear that flex work offers are chosen during the phase between two projects, so that they are really only dependent on their mentor for approval. Because if a project manager is also involved, then topics like possible jealousy from other project members come into play, making it harder to accept offers. (Pink)
Lack of active empowering from mentors	<ul style="list-style-type: none"> No, they are not actively encouraged to promote every offer, but the requests go through them. (Pink)
Shift over the years in WLB priorities noticed	<ul style="list-style-type: none"> I'd say theoretically there are even quite a few. Especially if I compare it to what we used to have and what's offered now— there has definitely been a shift. (Yellow)
Acknowledgement of conflicting pressures	<ul style="list-style-type: none"> Ultimately, the consultants are dependent on deadlines [...]. (Pink)
Employee engagement survey in place which can help to identify gaps	<ul style="list-style-type: none"> [...] we have an EES, which is an Employee Engagement Survey, and it measures the engagement of the employees. There are various factors in this survey. So, you have this large construct of engagement, and underneath that, there are smaller aspects, like well-being, and there are questions that specifically address this. For example, do you feel comfortable with us in the company and in your team, do you have time to use the flexible offers, and so on.

	<p>And we actually have really good results in these areas. (Black)</p> <ul style="list-style-type: none"> EES, which is an Employee Engagement Survey, and it measures the engagement of the employees. There are various factors in this survey. (Black)
Structured communication of new policies through formal channels	<ul style="list-style-type: none"> Yes, if there is a launch of a new measure, it is always mentioned in the HR newsletter. (Black) OK, so it starts with us pointing out what we offer during the onboarding process. (Pink)
Informal office talk as a channel for policy diffusion	<ul style="list-style-type: none"> [...] office talk is also a significant factor. So if someone talks about it in the office, saying that they've done it or something like that, others hear about it and then want to do it too. (Black)
Lack of awareness/reminder mechanisms	<ul style="list-style-type: none"> That's the theory, yeah, but I've never used any of that in practice. I just don't think about these offers during the year, yeah, so it only comes to mind now through your question what possibilities we have. (White)
Operational demands override policy use	<ul style="list-style-type: none"> So it depends on whether it needs to be on site project or not. (Brown) Yeah, so I think a key factor is whether the project is what we call a "home sleeper project"—whether you're far from home or not. If I'm staying in a hotel, then the opportunities for leisure activities are also very limited by the policies. (White)
Positive local adaptation experiences of flexwork policies	<ul style="list-style-type: none"> Right now, it's going relatively well for me because I work from home a lot, when I'm not at the client's site. (Blue) Since we're also very location-independent, of course, I have the opportunity to take internal calls from the car and things like that. (Yellow)
Manager as Role Model	<ul style="list-style-type: none"> Well, personally, I believe they play a very, very big role, especially in consulting. I already touched on this a bit earlier, that when a manager takes advantage of such offerings, it encourages others to use them as well. (Black) We preach some things that we don't actually follow ourselves, and I think that's where management needs to take on the responsibility of leading by example and actually implementing those things, because the juniors won't delete a meeting from their calendar and say, "Hey, you said no calls after 7:00 PM," that's just not going to happen. (White)
Top-down communication	<ul style="list-style-type: none"> And at the same time, at a higher seniority level, you don't even think to ask your juniors, "Hey, do you actually have plans in the evening?" Yeah, you just throw an invite in their mailbox and don't think anything of it, and they all politely accept it because they feel obligated. You don't even ask yourself whether they might not actually be available. (White) So in general, I'd say it's all very project-lead driven. (Blue)

Note: Own illustration including an extract of the interviewee quotes in accordance to first-order concepts.

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