

WORK-LIFE BALANCE IN SME SECTOR AND LARGE ENTERPRISES

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Abstract:

The concept of Work-Life Balance (WLB), which involves finding a harmonious equilibrium between work and personal life, has gained considerable importance across the European Union. In 2019, the European Parliament adopted a directive that requires all member states to integrate the principles of WLB, aiming to promote gender equality and fair treatment in the labor market (Directive on transparent and predictable working conditions in the European Union and Directive on work-life balance for parents and carers). This perspective offers significant opportunities and potential, while also posing challenges for entrepreneurs. An analysis of the literature on the subject indicates that the issue of WLB should be analyzed in the context of company size. The main objective of the research is to analyze and evaluate WLB among employees in small and medium-sized enterprises (SMEs) and large enterprises in Poland. The main results reflect that employees of companies in Poland (both SMEs and large enterprises) indicate a wide range of tools as having, in their opinion, an impact on WLB. Companies in Poland most commonly utilize tools such as flexible working hours and hybrid work. Findings confirm that WLB is less frequently implemented in the SME sector compared to large enterprises, and that employees in large enterprises have a better maintained WLB compared to employees in the SME sector. Implementing WLB is a challenge for the SME sector.

Key words: *work life balance, SME, large enterprises*

INTRODUCTION

The topic of Work-Life Balance (WLB) is a highly relevant issue in both the European Union (EU) and Poland [1, 2]. In 2019, two important documents were introduced concerning WLB: Directive (EU) 2019/1152 of the European Parliament and of the Council of 20 June 2019 on transparent and predictable working conditions in the European Union [3] and Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU [4]. The directives were implemented in 2023 in Poland by Ustawa z dnia 9 marca 2023 r. o zmianie ustawy – Kodeks pracy oraz niektórych innych ustaw (Dz.U. 2023 poz. 64) [5].

Polish companies should pay special attention to topics related to the quality of life of employees and the concept of WLB. In its *Better Life Index* report, the OECD publishes data on the average working hours of employees. Polish workers, on average, work 115 hours more than the average in other European countries [6].

However, a report published by the Forum Odpowiedzialnego Biznesu in 2020 revealed that only a small percentage of companies in Poland have embraced WLB

practices. When asked whether they have developed and implemented a policy addressing WLB, only 3% of the surveyed companies affirmed having a comprehensive WLB policy document. Meanwhile, 16% of the companies acknowledged the absence of a formal WLB policy but mentioned taking actions to foster an environment supportive of WLB. Astonishingly, 81% of the surveyed companies admitted lacking any developed or implemented WLB policy within their organization [7].

Furthermore, the Forum Odpowiedzialnego Biznesu annually prepares reports that compile initiatives related to social responsibility in Poland. It is common to come across actions and initiatives promoting WLB from large corporations [8]. The small and medium-sized enterprise (SME) sector rarely reports its WLB initiatives in the reports, resulting in a scarcity of published data for this sector.

Researchers have shown significant interest in the topic of WLB. However, there is also a research gap in this area when it comes to studies that specifically address the characteristics of the SME sector.

An analysis of the literature on the subject indicates that the issue of WLB should be analyzed in the context of

company size [9, 10]. SMEs have distinct operating characteristics compared to large enterprises, which means that recommendations targeted at large companies may not be suitable for the conditions in which the SME sector operates [11].

SMEs often have low standards in implementing basic principles of human resource management, including WLB. This is due to systemic and organizational limitations, as well as employers' lack of awareness in this area. Interestingly, the unique functioning of SMEs can facilitate efficient WLB management through greater flexibility in decision-making and structure. However, the realization of WLB ideals can be hindered by the temporal and size aspects of SMEs, which are characterized by ad hoc management, limited knowledge in WLB practices, short-term profit focus, lack of strategic management, and an absence of formal employee representation [10].

Research in this area seems crucial due to the significance of the SME sector in the economy – they dominate the company structure, contribute significantly to the GDP, and have a significant impact on the labor market [12].

The main objective of this research is to analyze and evaluate WLB among employees in SME sector companies and large enterprises in Poland.

THEORETICAL BACKGROUND

The concept of WLB is understood as the balance between one's personal life and professional life, allowing individuals to achieve harmony between work responsibilities and time spent with family, as well as time dedicated to spiritual and physical development [13, 14]. The word "life" refers to the free time that belongs to an employee's private sphere. This sphere encompasses relaxation, family life, and personal social interactions, as well as engaging in non-remunerative work related to volunteer activities and unpaid household chores. The word "work" denotes activities performed for remuneration [15, 16].

Łopatka [17] explains the essence of WLB as the ability to manage time effectively, allowing employees to maintain a balance between work activities and personal life. The author assumes that maintaining balance between these life domains enables individuals to achieve self-fulfillment, leading to overall life satisfaction and happiness. This concept does not involve separating personal life from professional life, but rather skillfully reconciling both spheres.

In the literature, terms such as "work-family balance" [18] and "life-domain balance" [19] appear. The complexity of the symbiosis between personal and professional life has led authors to generate new proposals for defining the relationship between these two areas. These include "work-life integrity" [20], referring to the integrity of both professional and personal life; "work-life rhythm" [21], describing the daily rhythm and systematic management of productivity; and "work-life blending" [16], representing the mutual blending of the private and professional spheres [22].

An analysis of scientific publications was conducted using the Scopus database. Scopus is often used by scientists to explore the field of management. Based on its contents, we can identify current trends in scientific research. Publications were searched for using two keywords: "work-life balance" and "SME". The results were limited to English-language articles in the field of "Business, Management, and Accounting." A total of 14 publications were obtained.

The data retrieved from Scopus included keywords and abstracts of the publications. An analysis of the co-occurrence of all keywords (see Fig. 1) revealed that, in addition to the keywords related to the size of the company (SME, small enterprises), industry (construction, accounting audit firms), and work-life balance (WLB, culture), areas such as employee work experience, flexible working arrangements, corporate ownership, and managers were also explored in the analyzed publications.

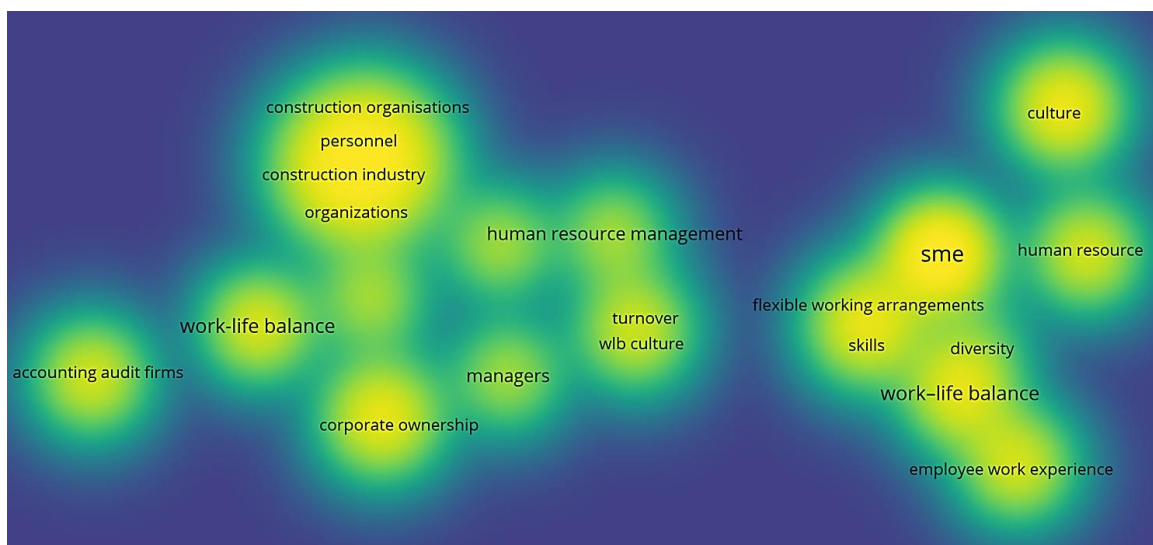


Fig. 1 Result from VOSviewer (Work life balance, SME)

Table 1 presents selected keywords with a total link strength (indicator of the strength of connections between keywords) of more than 10. The table also includes "Occurrences," a value which represents the number of times a specific keyword appears in the retrieved database.

Table 1
Result from VOSviewer (Work life balance, SME)

Keyword	Occurrences	Total link strength
Work-life balance	3	27
Human resource management	2	23
Small enterprises	2	23
Job satisfaction	2	22
SME	5	20
Construction industry	1	17
Construction organizations	1	17
Employees	1	17
Organizations	1	17
Personnel	1	17
Quality of work life	1	17
Small enterprise	1	17
Small to medium-sized enterprise	1	17
Small to medium-sized enterprises	1	17
Societies and institutions	1	17
Work-life balance	3	12
Managers	2	11

The 13 publications retrieved from the Scopus database (after analyzing the text, one of the publications was rejected) were subjected to content analysis. Information about the studies and the main research findings have been compiled in Table 2.

The authors focus on research issues related to: ethical infrastructure [23], job satisfaction [24, 25], motivation, and stress [26]. They address current socio-economic problems related to the impact of COVID [27], climate change [28], and gender equality [29].

The authors examine SMEs belonging to different industries [26, 29] or focus on a single industry [9, 30]. Family businesses are also studied [31, 32].

WLB is examined from the perspective of employees [27, 29, 30], managers [24], or entrepreneurs [26, 33].

The authors highlight tools related to WLB: time reduction, flexible work practices [25, 30]; parental leave, implementing new work forms [29]; and hybrid work style [27].

Attention is drawn to the fact that WLB influences performance [26, 34], but not all WLB practices have positive effects on the business results of SMEs [30]. Research emphasizes the key role of time reduction and flexible work practices in achieving WLB.

Table 2
Results of empirical research on WLB among SMEs (Scopus)

N. Subramanian, M. Suresh (2023) [28]	Qualitative, experts' opinions. Manufacturing SMEs, India.	The aim of this study is to understand the causal relationship between the factors that influence green organization culture. Researchers have identified the significance of an "environment that creates green work-life balance".
O.E. Amah (2023) [27]	Quantitative, survey. Nigeria, SME.	Study established SMEs can drive post-COVID-19 productivity. In the post-COVID era, employees are inclined towards remote work as a means to attain a harmonious WLB and minimize transportation expenses. The study indicated that the future will be marked by a hybrid work model.
D. Burkhard (2022) [29]	Qualitative, interview with experts. Swiss SMEs.	The researchers' primary focus was on promoting gender equality through the implementation of work-life balance initiatives. The key findings of this study include the following: enhancing the status of girls from an early stage in their education, providing women with sponsors and mentors to develop the necessary skills and confidence, offering parental leave to encourage women to return to work after childbirth, introducing flexible work arrangements, enabling employees to engage in caregiving responsibilities, and establishing legal, political, and policy frameworks to influence companies' decisions in implementing these measures.
J. Camacho Ibáñez, J.L. Fernández (2021) [23]	Quantitative, survey. SMEs from various sectors.	Researchers explored the influence of the ethical infrastructure in SMEs. The study offers recommendations for managers on which aspects should be given priority to enhance the perceived significance of ethics among employees, including the implementation of measures to promote work-life balance.
T.A. Adisa, G. Gbadamosi, T. Mordi, C. Mordi (2019) [33]	Qualitative, interview with Nigerian migrants in London.	Researchers examine entrepreneurs' WLB in terms of how they construct and manage the borders between their work and nonwork lives. The findings of the study suggest that entrepreneurs tend to prioritize their work over their personal lives. It is revealed that entrepreneurs exhibit a lack of desire for boundaries, working from various locations, which contributes to the prevalence of long working hours. Additionally, the results shed light on the societal anomaly where entrepreneurs tend to prefer being unmarried, single, or even divorced, which can be attributed to their approach to creating and managing boundaries.

cont. Table 2

I.M. Martínez-León, I. Olmedo-Cifuentes, M.E. Sanchez-Vidal (2019) [30]	Quantitative, survey. Spanish accounting audit SMEs	The purpose of this paper is to investigate the effect of WLB practices on the financial results of SMEs. The impact of WLB practices on the business outcomes of SMEs is not uniformly positive. As a result, managers may seek to mitigate the negative effects or guide employees towards WLB practices that have a more favorable impact on their firms' financial performance. Research indicates that practices such as time reduction and flexible work arrangements are particularly beneficial in this regard.
V.K. Gudep (2019) [25]	Quantitative, survey, teaching staff from United Arab Emirates.	The research study examines the relationships between the flexible work systems, organizational commitment, WLB and job satisfaction for the teaching staff. WLB displayed positive relationship towards job satisfaction. The results of mediation analysis revealed the indirect effect of flexible work system and organizational commitment towards job satisfaction through WLB.
S.M.H. Sheikh Khairuddin, Z. Saidun, M.S. Hashim (2019) [26]	Quantitative, survey. Malaysia SMEs	Authors focused on entrepreneurs' well-being in the context of stress, work motivation, and performance in SMEs. Stressors such as work relationships, WLB, job security, and pay and benefits significantly influence performance.
B. Kotey, B. Sharma (2016) [34]	Data from the Australian Bureau of Statistics Business Longitudinal database for 2007-2011 (n = 2788). SMEs in Australia.	Research demonstrated that flexible work arrangements generally have a positive impact on both employee well-being and business performance. The study's findings indicate that smaller businesses, although resource-constrained, still strive to offer flexible work arrangements either to align with industry norms or due to the characteristics of their employees.
E. Robak, A.S. Ocińska, A. Depta (2016) [10]	Quantitative, survey. Poland, sme's employees	Employees were examined based on the size of the companies they work for: micro, small, medium, and large. The analyzed SME sector exhibits significant diversity in its response to WLB practices. Large enterprises are more advanced in terms of WLB development.
H. Lingard, M. Turner, S. Charlesworth (2015) [9]	Quantitative, survey. Construction industry workers from Australia.	The purpose of the paper is to compare the work-life experiences of workers in construction firms of various sizes. The survey findings revealed that respondents working for construction firms with 16 to 99 employees reported significantly higher scores on the Australian Work and Life Index, indicating a greater level of work-life interference, compared to workers in organizations employing 15 or fewer employees or over 100 employees.
C. Adame-Sánchez, M. Miquel-Romero (2012) [31]	Qualitative, interview with SME managers in Spain	The objective of this paper is to perform a descriptive analysis of the current degree of development and application of WLB policies in Spanish SMEs. It examines the variations that occur based on ownership structure, specifically comparing family-owned businesses with non-family-owned businesses. The study reveals that ownership structure does not lead to significantly different behaviors in terms of the adoption and implementation of these human resource policies, nor does it impact managers' attitudes towards them.
D. Cegarra-Leiva, E. Sánchez-Vidal, J.G. Cegarra-Navarro (2012) [24]	Quantitative, survey. Managers of Spanish SMEs.	Authors examine WLB and the retention of managers in Spanish SMEs. The results indicate that job satisfaction is primarily determined by the presence of a WLB culture within the company, rather than solely relying on the availability of WLB practices provided by the organization.

According to Amah [27], in the aftermath of the COVID-19 pandemic, employees are increasingly leaning towards remote work as a way to achieve a harmonious WLB by reducing transportation costs. The author suggests that the future will be characterized by a hybrid work model.

H1: Hybrid work has the greatest impact on WLB

The size of the company determines WLB. Lingard, Turner, and Charlesworth [9] indicated that the findings reveal that participants who were employed by construction firms with 16 to 99 employees reported considerably higher scores on the Australian Work and Life Index, indicating a greater degree of work-life interference, compared to workers in organizations with 15 or fewer employees or more than 100 employees.

Robak, Ocińska, and Depta [10] also demonstrated that the SME sector analyzed is strongly diversified in its WLB response. The internal personnel relations that have the strongest impact on employees' ability to maintain a WLB were found to be most favorable in micro and small businesses. In medium enterprises, the presence of a large

number of employees resulted in obstacles associated with a complex organizational structure, which hindered direct interactions among personnel. Furthermore, there was a lack of appropriate policies aimed at fostering positive personal relations within the organization. Large enterprises demonstrate well-organized systems and initiatives designed to foster internal integration among personnel. This significantly contributes to positive perceptions of these companies in terms of WLB.

H2: WLB is less frequently implemented in the SME sector compared to large enterprises

H3: Employees in large enterprises have a better maintained WLB compared to employees in the SME sector

The number of publications found and their content indicate the need for further research in the area of WLB with consideration for the size of the company.

RESEARCH METHODOLOGY AND SAMPLE STRUCTURE

The main objective of this research is to analyze and evaluate WLB among employees in SME sector companies and large enterprises in Poland. The study presented in this paper is a fragment of the broader research in the field of WLB in Polish companies.

The study was carried out using an online survey questionnaire. The survey contained closed-ended questions. The survey included a question about the company's size, defined according to the Commission Recommendation of 6 May 2003 concerning the definition of micro, small, and medium-sized enterprises [35].

The pilot study took place in April 2023. The research author distributed the survey form as an online questionnaire link to five employees working in both the SME sector and large enterprises across Poland.

The empirical research took place during the second quarter of 2023. To manage costs and data availability, a purposive sampling approach was adopted. The survey questionnaire was shared on social media platforms. Four posts were created, each containing the survey questionnaire URL, and requesting participation from distinct employee groups employed in micro, small, medium, and large enterprises. Each post, along with the survey, was closed upon reaching the desired sample size, ensuring sufficient responses from participants in each sector, and aligning with the distribution of enterprises in Poland according to the Report on the condition of the small and medium-sized enterprise sector in Poland [36]. The comparison between the sample and the population is presented in Table 3. 42% of the respondents worked in micro-sized enterprises, 10% in small, 16% in medium, and 32% in large enterprises.

Table 3
Comparison of the sample structure with the population structure

Company size	Proportion of employed workers within enterprises in Poland as a percentage (PARP)	Number of respondents (empirical research)	Percentage of surveyed respondents (empirical research)
Micro-sized enterprises	41.8%	42	42%
Small-sized enterprises	10.0%	10	10%
Medium-sized enterprises	16.0%	16	16%
Large enterprises	32.2%	32	32%
Sum		100	100%

Source: report on the condition of the small and medium-sized enterprise sector in Poland, PARP 2022.

The majority of the sample consists of women (Table 4). The participation of female employees in both the SME sector and large enterprises is similar. The majority of respondents are in the age range of 25-30 years. 40% of individuals have a secondary education, while 44% have a higher education.

Table 4
Sample structure

	SME (N)	Large enterprise (N)	Sum	SME (%)	Large enterprise (%)
Female	46	22	68	67.65%	68.75%
Male	22	10	32	32.35%	31.25%
sum	68	32	100	100.00%	100.00%
18-24	18	10	28	26.47%	31.25%
25-30	29	17	46	42.65%	53.13%
31-40	12	3	15	17.65%	9.38%
41-50	5	1	6	7.35%	3.13%
More than 50	4	1	5	5.88%	3.13%
sum	68	32	100	100.00%	100.00%
Primary education	7	0	7	10.29%	0.00%
Secondary education (trade school)	7	2	9	10.29%	6.25%
Secondary education	29	11	40	42.65%	34.38%
Higher education	25	19	44	36.76%	59.38%
sum	68	32	100	100.00%	100.00%

The theoretical background was based on the Scopus database and VOSviewer software. The statistical data analysis was prepared using PS Imago Process as a statistical tool. Quantitative methods were used for data analysis. Descriptive statistics were applied. The Mann-Whitney U test was used to compare the differences between two independent groups: SMEs and large enterprises. Cronbach's alpha was used to assess Employees' WLB

RESULTS

The survey questionnaire contained the following question: "Has the concept of Work-Life Balance been implemented in your workplace?" The response options included: "Yes, it has been implemented," "No, it has not been implemented," and "I don't know if it has been implemented."

The findings indicate that 50% of employees in SMEs indicate a lack of WLB in their workplace (Table 5).

Table 5
Result for “Has the concept of Work-Life Balance been implemented in your workplace?”

Company's size	Yes, it has been implemented	No, it has not been implemented	I don't know if it has been implemented	Sum
SMEs	27	34	7	68
Large enterprises	20	9	3	32
SMEs	39.71%	50.00%	10.29%	100.00%
Large enterprises	62.50%	28.12%	9.38%	100.00%

Conversely, for employees in large corporations, the percentage is only 28%.

Respondents were asked to make multiple choices in response to the question: “Which practices have been implemented in your workplace?” The response options included: “Hybrid work” (HW), “Additional days off” (AD), “Reduced working hours” (RH), “Flexible working hours” (FH), “Programs encouraging parental leave” (PL), “Facilities for pregnant women” (PW), and “Facilities for caregivers of family members” (FM).

According to Table 6, Employees in the SME sector emphasize the presence of workplace WLB tools such as: flexible working hours (35% of the 62 responses), hybrid work (20%), and additional days off (17%). Among respondents who work in large companies, the highlighted WLB tools are: flexible working hours (45% of the 40 responses), hybrid work (22%), and facilities for pregnant women (17%). None of the employees in large corporations mentioned “reduced working hours” (RH).

Table 6
Result for: “Which practices have been implemented in your workplace?”

	HW	AD	RH	FH	PL	PW	FM	Sum
SMEs	13	11	6	22	1	6	3	62
Large enterprises	9	2	0	18	2	7	2	40
SMEs	20.97%	17.74%	9.68%	35.48%	1.61%	9.68%	4.84%	100.00%
Large enterprises	22.50%	5.00%	0.00%	45.00%	5.00%	17.50%	5.00%	100.00%

The SME sector and large enterprises differ in terms of WLB tools. Tools more commonly used in large enterprises are: facilities for pregnant women. Tools more commonly used in the SME sector are: additional days off (AD) and reduced working hours (RH).

Respondents were asked to assess the influence of each practice on their WLB using a five-point Likert scale, ranging from 1 (“Definitely no impact”) to 5 (“Definitely has an

impact”). The statistical data is presented in Table 7. The sample was divided between SMEs and large enterprises. Employees of companies in Poland (both SMEs and large enterprises) indicate a wide range of tools that, in their opinion, have an impact on WLB (see Table 7).

Table 7
The impact of WLB tools on the employee’s WLB (SMEs and large enterprises)

	HW	AD	RH	FH	PL	PW	FM
N (Total)	100	100	100	100	100	100	100
Mean	4.09	4.45	4.33	4.46	4.04	4.37	4.24
Median	4.00	5.00	5.00	5.00	4.00	5.00	4.50
Dominant	5.00	5.00	5.00	5.00	4.00	5.00	5.00
Standard Deviation	1.09	0.94	0.99	0.96	1.01	0.82	1.03
Minimum	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maximum	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Percentile 25	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Percentile 75	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	HW	AD	RH	FH	PL	PW	FM
N (SMEs)	68	68	68	68	68	68	68
Mean	4.19	4.54	4.38	4.56	4.18	4.41	4.31
Median	4.00	5.00	5.00	5.00	4.00	5.00	5.00
Dominant	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Standard Deviation	1.07	0.84	0.93	0.82	1.01	0.88	1.00
Minimum	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maximum	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Percentile 25	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Percentile 75	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	HW	AD	RH	FH	PL	PW	FM
N (Large enterprises)	32	32	32	32	32	32	32
Mean	3.88	4.25	4.22	4.25	3.75	4.28	4.09
Median	4.00	5.00	4.50	5.00	4.00	4.00	4.00
Dominant	4.00	5.00	5.00	5.00	4.00	4.00	4.00
Standard Deviation	1.13	1.11	1.10	1.19	0.98	0.68	1.09
Minimum	1.00	1.00	1.00	1.00	1.00	2.00	1.00
Maximum	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Percentile 25	3.00	4.00	4.00	4.00	3.00	4.00	4.00
Percentile 75	5.00	5.00	5.00	5.00	4.00	5.00	5.00

The Mann-Whitney U test was used to compare the differences between the two independent groups: SMEs and large enterprises (Table 8). The companies investigated vary in terms of their programs encouraging parental leave (PL), which is a more significant tool for employees in the SME sector.

Table 8
The Mann-Whitney U test for the impact of WLB tools on the employee’s WLB (SMEs and large enterprises)

	HW	AD	RH	FH	PL	PW	FM
Z	-1.545	-1.417	-0.709	-0.866	-2.476	-1.491	-1.178
p	0.122	0.157	0.478	0.386	0.013	0.136	0.239

Respondents evaluated their WLB based on the following statements: “Work-related stress contributes to a tense atmosphere in my family” (AF); “Due to work obligations, I have had to miss family events” (FE), “Household responsibilities make it difficult for me to fulfill my work duties

effectively” (HR), and “After returning from work, I am so tired that I am unable to handle household tasks” (TI). Participants provided their responses using a scale that included the following options: daily (4), several times a month (3), several times a year (2), and never (1). The statistical data is presented in Table 9. Cronbach’s alpha score for this data is 0.753. All items were analyzed.

Table 9
Employee’s WLB (SMEs and large enterprises)

	AF	FE	HR	TI
N (Total)	100	100	100	100
Mean	2.44	1.81	2.64	2.18
Median	2.00	2.00	3.00	2.00
Dominant	2.00	2.00	3.00	1.00
Standard Deviation	0.89	0.80	0.96	1.08
Minimum	1.00	1.00	1.00	1.00
Maximum	4.00	4.00	4.00	4.00
Percentile 25	2.00	1.00	2.00	1.00
Percentile 75	3.00	2.00	3.00	3.00
	AF	FE	HR	TI
N (SMEs)	68	68	68	68
Mean	2.46	1.81	2.66	2.37
Median	2.00	2.00	3.00	2.00
Dominant	2.00	2.00	3.00	1.00
Standard Deviation	0.89	0.83	0.99	1.09
Minimum	1.00	1.00	1.00	1.00
Maximum	4.00	4.00	4.00	4.00
Percentile 25	2.00	1.00	2.00	1.00
Percentile 75	3.00	2.00	3.00	3.00
	AF	FE	HR	TI
N (Large enterprises)	32	32	32	32
Mean	2.41	1.81	2.59	1.78
Median	2.00	2.00	3.00	1.50
Dominant	2.00	2.00	3.00	1.00
Standard Deviation	0.91	0.74	0.91	0.94
Minimum	1.00	1.00	1.00	1.00
Maximum	4.00	4.00	4.00	4.00
Percentile 25	2.00	1.00	2.00	1.00
Percentile 75	3.00	2.00	3.00	2.00

Table 10 reports the score reliability if any item is deleted. The sample was divided between SMEs and large enterprises.

Table 10
Reliability analysis

Item	Cronbach’s Alpha, if item is deleted
Work-related stress contributes to a tense atmosphere in my family (AF)	0.695
Due to work obligations, I have had to miss family events (FE)	0.709
Household responsibilities make it difficult for me to fulfill my work duties effectively (HR)	0.649
After returning from work, I am so tired that I am unable to handle household tasks (TI)	0.726

The Mann-Whitney U test was used to compare the differences between two independent groups: SMEs and large enterprises (Table 11).

Table 11
The Mann-Whitney U test for employee’s WLB (SMEs and large enterprises)

	AF	FE	HR	TI	Mean of items
Z	-0.308	-0.225	-0.435	-2.547	-1.145
p	0.758	0.822	0.664	0.011	0.252

The companies investigated vary in only one area: “After returning from work, I am so tired that I am unable to handle household tasks” (TI). This issue occurs more frequently among employees in SMEs.

CONCLUSIONS

Work-Life Balance (WLB), which pertains to achieving a harmonious blend of work and personal life, has emerged as a significant concern throughout the EU. In 2019, the European Parliament passed a directive that mandates all member nations to incorporate the principles of WLB. This standpoint brings substantial possibilities, but it also presents challenges for entrepreneurs.

Small and medium-sized enterprises (SMEs) constitute the majority of businesses in Poland. They play a significant role in the economy, contributing to the GDP, and employing a large number of workers. This highlights the importance of conducting research on WLB within enterprises, with a particular emphasis on the SME sector.

It is worth noting that academic papers and reports on WLB predominantly concentrate on initiatives undertaken by large companies. The SME sector seldom reports its WLB initiatives in such publications, leading to limited acknowledgment of the issue within this sector. This demonstrates that a research gap exists where studies of WLB that take into account the size of enterprises are concerned.

The main objective of this research is to analyze and evaluate WLB among employees in SME sector companies and large enterprises in Poland.

The main conclusions from the research are as follows:

- WLB is less frequently implemented in the SME sector compared to large enterprises. The findings indicate that 50% of employees in SMEs indicate a lack of WLB in their workplace. Conversely, for employees in large corporations, the percentage is only 28%.
- Companies in Poland (both SMEs and large enterprises) implement a wide range of WLB tools: flexible working hours, hybrid work, additional days off, and facilities for pregnant women.
- Companies in Poland (both SMEs and large enterprises) most commonly utilize tools such as flexible working hours and hybrid work.
- The SME sector and large enterprises differ in terms of WLB tools. Tools more commonly used in large enterprises include: facilities for pregnant women. Tools more commonly used in SMEs include: additional days off and reduced working hours.
- Employees of companies in Poland (both SMEs and large enterprises) indicate a wide range of tools that, in their opinion, have an impact on WLB.

- According to employees in the SME sector, programs encouraging parental leave are a more significant tool for WLB.
- The negative impact of professional life on an employee's private life, specifically related to fatigue, is more frequently observed among employees in the SME sector.

H1: Hybrid work has the greatest impact on WLB

The results indicated that: Employees of companies in Poland (both SMEs and large enterprises) indicate a wide range of tools that, in their opinion, have an impact on WLB. However, hybrid work is one of the most commonly utilized tools in Polish companies (both SMEs and large enterprises).

H2: WLB is less frequently implemented in the SME sector compared to large enterprises

Findings confirm that WLB is less frequently implemented in the SME sector compared to large enterprises. The findings align with prior research. Large enterprises demonstrated well-organized systems and initiatives designed to enhance internal integration among personnel, resulting in positive perceptions of WLB in these companies.

H3: Employees in large enterprises have a better maintained WLB compared to employees in the SME sector

Findings confirm that employees in large enterprises have a better maintained WLB compared to employees in the SME sector. The negative impact of professional life on an employee's private life is more frequently observed among employees in the SME sector. The problem is associated with work-related fatigue.

The limitations of this study are primarily derived from the research sample selection. Alongside the overall analysis conducted for the entire sample, separate analyses were performed for specific groups of enterprises. Due to the size of the samples, it is important to exercise caution in drawing conclusions.

During the analysis of statistical data, the most up-to-date and available reports were referenced. To present the current state of scientific research, publications from the SCOPUS database were used. This could have influenced the conclusions drawn from analysis of the literature.

Additionally, the publications analyzed present findings from empirical studies conducted among businesses in various countries (such as Australia, Spain, India, Malaysia, Nigeria, United Arab Emirates), each with distinct economic, social, cultural, and legal contexts. Due to the small number of results obtained when analyzing the SCOPUS database, the decision was made not to restrict the findings solely to European business studies, for example. It was believed that a systematic review of the literature would positively contribute to the reliability of the conducted research.

The findings from this research can provide a foundation for conducting more extensive studies on WLB, specifically those focusing on the impact of company size or

studies focused on SMEs. The existing literature and its findings highlight the necessity for further research in this area.

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