



Work Cultural-Life Balance: A Phenomenological Study of Balinese Female Accountant in the Banking Sector

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Abstract

This research covers deep understanding about how Balinese women deal on being an accountant in banking industry amidst their responsibilities in the cultural traditions. This research is a qualitative research with phenomenological approach. The purpose of this research is to interpret the experiences of Balinese women who work as an accountants in the banking sectors, in serving a dual roles and under what conditions they interpret it. Expansionist theory is used as a theoretical lens in interpreting the themes that arise in this study, after extracting its meaning. Data collection was acquired through in-depth interviews with three informants. Then, the data was analysed using Interpretative Phenomenology Analysis (IPA). The analysis showed four themes that emerged from the meaning of the subject's experiences. There are four themes in this study, including joyful living, blessing, self-proud, and time management. Time management is one theme that emerges beyond concepts dictated in expansionist theory.

Keywords: Balinese women, banking accountant, work cultural-life

Introduction

There is a stereotype that has been embedded in people's minds in Indonesia. Women are identical with domestic or household activities, while men are considered as central actors in the family (Juliantini et al., 2019). The struggle of women in upholding their careers has many challenges and create heavy journeys in society. There is a research conducted on accountants in Java, Indonesia by two women in 2015. Lindawati & Smark (2015) found that social norms were repeatedly cited as a barrier for women to be fully involved in a professional manner. Javanese socio-cultural norms assume that women do not deserve to have careers as a priority, contrarily, they emphasize more on the male employees. Women are deemed inappropriate to have a brilliant career. This inequality is caused by Javanese socio-cultural norms and women are considered to be more aware of the nature to take care of the household and their children after marriage.

In China, the development of professions for their female accountants is also quite interesting. China has a philosophy in their

society that to become a virtuous woman, they should follow in the footsteps of men in their family. This philosophy enforces an idea that good women must be submissive, hardworking, and obedient. [Lord & R., 2016](#) identify several obstacles that could contribute to the scarcity of Chinese female accountants, who could occupy prestigious and influential positions in corporate environment. They found that Chinese female accountants feel that the discriminations are for those who were married, (especially a mother) and were not given a fair chance for promotions or other job recruitments. For those who have reached intermediate managerial positions, they are often replaced or not valued after taking maternity leave. Their career path tends to fall after becoming a mother and even many are forced to end their careers. This idea that emerge in cultural life is one of the important factors in the sustainability of women's accountant careers.

The ability as an accountant is most likely needed in the various industries, including the banking sector. This sector is in dire need of human resources in the field of accounting to run its business processes. Internal accountants who are working in industrial companies, especially in the banking sector, are known for their disciplined in work rhythms, a high level of accuracy is needed, and good mental intelligence. [Samson & Njenga, \(2015\)](#) revealed that psychological aspect is an important factor in improving employee performances. Someone who works in the banking sector with a higher position tends to have a fairly high level of work stress. Accountants who work full time, work at the office (or are called 'office workers'), are required to be able to work either as a team or on their own. Their work condition is fast paced and often experiences work stress ([Lee, 2014](#)). Similarly, in the banking sector, research by [Memon & Alcasoas, 2018](#) mentions that female employees in the banking sector with married status are more likely to face the highest stress when facing both work and child care. These relatively heavy workloads make them want to achieve a harmonious work life balance. This was also stated by [Purba, \(2014\)](#) that individuals who work in the banking sector, is difficult to manage the flexibility of working time. [Narayana & Neelima, \(2017\)](#) research finds that work life balance has become an interesting topic to create good working environments for professionals in both private and public banking.

On the other hand, the work life balance for Balinese women is not limited to work and their family only. Balinese women also have other responsibilities in their societal norms and their traditional social life. Balinese women have a great responsibility to carry out the religious activities. It includes the traditional ceremonies which aimed to harmonize themselves with God, fellow humans, and the environment. This has been a hereditary norms for the women and they need to responsible with full sincerity and ability to create a harmonious life ([Komalasari et al., 2019](#)). Customary activities and the number of dependents are factors for women in making decisions to work ([Mayaswari, W. H., & Yasa, 2015](#)). Thus, the culture of Balinese women is become inherent for their work life balance practices. In Bali, the context of life balance is aimed more at their cultural-life. In addition, the researcher wants to further discuss on how Balinese accountant women in the banking sector could balance their work and socio-cultural life, following by the fixed working time and tight conditions.

This research arises from the experiences of banking accountants who have tight work hours and less flexible time. [Purba \(2014\)](#) reveals that individuals who work in the banking industry are difficult to achieve flexible work hours. It can be assumed that time is a major problem for workers in this industry. Time problem will ultimately affect their

work cultural-life balance. Issues regarding work-life balance are generally experienced by a number of individuals who have professions with a high level of tension, long hours of working time, critical thinking and excellent problem solving. But, at the same time they also have life outside of work. Based on that conditions, it reflected the implications in the real life of Balinese women as a banker is very complex. She does not only need to acts as a professional, but also plays a role as a "Balinese woman" who has an obligation to continue implementing 'adat'. The dual role assumed by these accountants have a very complicated time dilemma. Previous research on the work-life balance of female auditors in Bali has been carried out by [Juliantini et al. \(2019\)](#) who claims that Balinese women with an auditor profession had challenges from various aspects to achieve work life balance in their career, family, and social aspects. The biggest challenge in balancing their work and actual life is when they need to face with work mutation patterns. This condition requires them to always be ready to face the transfer of work locations. This makes it difficult for them to plan for their life in the future.

Women who have a profession as an accountant still have quite complicated career paths, including in Indonesia. [Lindawati & Smark's \(2015\)](#) research found that social norms were repeatedly cited as a barrier for women to fully engage professionally. Javanese socio-cultural norms have the notion that women do not deserve to put their careers as a priority which is their emphasis just like their male counterparts. Women are considered inappropriate to have a brilliant career because it is caused by Javanese socio-cultural norms, namely because women are considered to be aware of their nature to take care of the household after marriage and take care of children. For career women, time and energy are two things that have a significant effect on performance and need to be considered very carefully. Although they do not feel different from men (either in terms of working outside the city, or working overtime), female accountants want special consideration, especially for those who are married and have families.

A study on gender and work-life balance on female auditors in Bali was conducted by [Julian Titi et al., \(2019\)](#). This study confirms that Balinese women with the accounting profession (auditors) have challenges from various aspects to achieve work-life balance both in career, family, and social aspects.

Someone who works in the banking sector with a high position tends to have a fairly high level of work stress. The same thing was stated by [Purba, \(2014\)](#) that individuals who work in the banking sector work time flexibility is difficult to achieve. [Narayana and Neelima \(2017\)](#) who researched work-life balance in female employees of the banking sector stated that work-life balance has become a quest for banking industry professionals in both the private and public sectors.

Balinese women who live side by side with Balinese culture are so inherent in their work-life balance. Work cultural-life balance is an experience that becomes a phenomenon of life for Balinese women. The context of life balance is more directed at cultural-life, because here the researcher wants to further discuss how Balinese women who work as accountants in the banking sector harmonize their work and socio-cultural life, given the very tight working time they have.

The importance of understanding and managing work, cultural and life balance for these women is overwhelming by them. Which of course this view will be useful for

women accountants or professionals who live side by side with the culture in their respective regions. The basic theory used as a study to extract the meaning in this data is the expansionist theory by Barnett & Hyde. [Barnett & Hyde \(2001\)](#) explains there are four main principles, such as (1) First, multiple roles are, in general, beneficial for both women and men, as reflected in mental, physical and relationship health. Adding the worker role is beneficial to women, and adding or participating in family roles is beneficial for men. One consequence of the facilitation that occurs when men and women occupy work and family roles is that strong commitment to one role. This does not preclude strong commitment to the other (Concept 1). (2) Secondly, there are many benefits that contribute from these effects of multiple roles, including buffering, additional income, social support, opportunities to experience success, expanded frame of references, increased self-complexity, similarity of experiences, and gender-role ideology (Concept 2). (3) Thirdly, there are certain conditions under which why multiple roles are beneficial. The benefits of multiple roles depend on the number of roles and the time demands of each. Beyond certain upper limits, overload and distress may occur. Role quality is more important to health (mental, physical, and relationship) than is the number of roles or the amount of time spent in a particular role. Just as multiple roles provide opportunities for success, they also offer opportunities for failure and frustration, especially in the context of low-wage work, workplace discrimination, and sexual harassment (Concept 3). (4) Fourthly, psychological gender differences are not, in general, large or immutable. The natures of women and of men does not need to force them into highly differentiated roles (Concept 4). The interviewer in this research will pay attention to the four factors mentioned based on expansionist theory and of course the two main questions mentioned in the formulation of the problem namely "How do Balinese female accountants interpret the dual role as social beings who undergo Balinese culture and as accountants in the banking sector?" and "On environmental conditions and situations how the meaning is obtained?".

Phenomenological research is a research approach that is used to describe the essence of phenomena in the form of the same life experiences experienced by a number of people. Phenomenology was first discovered in the writings of a German mathematician named Edmund Husserl. Phenomenology by Husserl pays attention to how things appear to individuals in their experiences ([Creswell, 1998](#)).

Phenomenology identifies the important components of phenomena that make them unique and easily distinguish from the others. Phenomenological studies focus on how people perceive and talk about objects and events. The ultimate goal of phenomenological research is to reduce life experiences that are phenomena, into a description of the general essence of the phenomenon ([Creswell, 1998](#)). Researchers collect data from people who experience it, then make a description that contains what happened to these people and how those people experienced it. The philosophical assumption of phenomenological research is the study of the life experiences of a number of people, the view that the experience is done consciously, and describes the essence of the experience (not explaining or analyzing) ([Creswell, 1998](#)). This study uses a transcendental phenomenology approach that will display the essence of the withdrawal of meaning found by researchers that will be explained with structural and textural descriptions.

Research Method

This study uses an interpretive paradigm to obtain the meaning of the work cultural-life balance of Hindu female accountants in Bali. The interpretive paradigm focuses on interpretation and understanding in social IPA. This paradigm emphasizes the subjective nature of the social world and tries to understand it from the perspective of the objects being studied. The interpretive research perspective focuses on subjectivity where interpretive research does not place objectivity as the most important thing, but rather recognizes that in order to gain deep understanding, the subjectivity of the actors must be explored as deeply as possible and this allows a trade-off between objectivity and the depth of research findings (Chariri, 2009). IPA is one of the best qualitative approaches and is widely used by psychologist researchers around the world (Juliantini et al., 2019). IPA provides an understanding of interesting phenomena and first-person perspectives and their belief in the value of subjective knowledge for psychological understanding.

Smith & Osborn, (2008) stated that IPA has three main features, namely experience, ideography, and interpretation. Experience is the intended subject and is expected to be understood by IPA in the context of a concrete and meaningful human world. IPA appears at all aspects of life experiences, ranging from desires, feelings, motivations, individual belief systems that are present in one's behaviour and actions. Ideography deals with how to understand the concrete, special and unique while maintaining the integrity of the person. IPA theory is more generally use in small sample so that each individual can be examined ideographically, before attempting a comparative analysis of material from IPA informants. It is also an explicit interpretative effort on the basis of hermeneutics. Smith & Osborn, (2008), states for novice researchers three is the amount that can be used as a number of samples.

Interpretation is to describe the hidden meaning in the visible explanation. Analytical processes in IPA are often described in terms of multiple hermeneutic processes or multiple interpretations because, first of all, participants make meaning in their world and, secondly, researchers try to decode the meaning of the meaning to understand the explanation of participants Pietkiewicz et al., (2014). The primary aim of IPA researchers is to investigate how individuals could understand their experiences. It could be assumed that humans are 'self-interpreting beings' which means that they are actively involved in interpreting events, things, and people in their lives. To examine this process, IPA refers to the basic principles of phenomenology, hermeneutics, and ideography. IPA is considered an approach that can be used when researchers seek to understand how individuals understand certain situations.

One of the factors to create reliable and success in a research is determined by the selected samples. The research sample used in the study must be obtained from sources that meet qualifications and competent requirements. This study uses three informants who have met the qualifications of the number of samples used in the IPA study mentioned by Smith & Osborn, (2008). The determination of informants as sources of data was chosen based on the needs and objectives of the study. The qualifications from the data sources of this study are Hindu women interviewees who work in banks that specializes in accounting, have a bachelor's degree in accounting (economics degree), have a permanent and high management positions at bank, and also have work experiences in this sector for more than five years.

The sampling method used is purposive sampling (the sample must meet certain criteria). One of the reliability and success in a study is the determination of the selected sample. Research samples used in research must be obtained from sources that meet the qualifications and are competent. Revealed that for researchers who are conducting research with science for the first time, three (3) informants are the right numbers. This will gain sufficient depth with each individual case in detail of the similarities, differences, convergences, and divergences. Science research itself aims to deepen certain phenomena and not produce theories to be generalized to the entire population (Smith & Osborn, 2011).

Determination of informants as data sources was selected based on the needs and objectives of the research. The qualifications of the data sources from this study are informants, namely Hindu women who work in banks that carry out accounting functions, have a bachelor's degree in accounting (bachelor of economics), have a position as a permanent employee at a bank, have a position in management, and have work experience. in the banking sector for more than five years. In this study, the name of the informant was disguised.

The informants in this study consisted of three women from different regions and each of them was married and had children so that they played the role of housewives and Balinese women. For their roles as Hindu wives, mothers, and women,

Table 1. Informant

No	Name	Informant Code	Origin	Years of work	Age	Number of Child	Position
1	Ms. Titi	Informant P1	Blayu Village, Tabanan Sub-District	23 years 5 months	52 years old	3 children	Deputy Head of Denpasar Small Credit Center at BANK AAA
2	Ms. Ayu	Informant P2	Singaraja, Buleleng District	12 years	33 years old	2 children	Financing Product Specialist (credit analyst) Bank BBB
3	Ms. Dewi	Informant P3	Pandak Village, Tabanan Sub-District	7 years 2 months	29 years old	2 children	Executing Bank CCC Credit Analyst

Source: Processed Data, 2021

they have responsibilities in the household and also in social customs. On the other hand, these three women also acted as accountants with important positions in the banking sector which certainly held responsibilities and workloads that were not easy. This indicates that the respondents in this study have a dual role both as Balinese women and as career women, so that it is expected to maintain a balance between obligations as a Balinese woman and her work or what is often referred to as work cultural-life balance. The informant data in this study can be seen in [Table 1](#).

Analysis through IPA requires complex data regarding the understanding and experiences of the subjects. Data collection is needed and will be examined through in-depth interviews. In general, interviews consist of organized talk and create a series of questions and answers. The data that is collected by this interviews could make it easier for researchers to obtain information and still get the appropriate subjects. Data collection was also carried out with some documentation from informants, while, carrying out work cultural-life balance and the multiple roles they experienced. This study uses the same guiding question for each informant, such as "How do you interpret the dual role as a social person with traditional culture in Bali, while, working as an accountant in the banking sector? And under what conditions? Please, interpret it".

The time needed for data collection is seven weeks. For each subject, two interviews were conducted. Data collection from informants is done by two methods, which are direct interviews and indirect interviews (by telephone). This was done considering the research was carried out during covid-19 pandemic. This was also done because one of the informants was pregnant, so that direct contact was prevented to minimize virus transmission.

The IPA method assumes that the analyst is interested in learning something about the participant's psychological world. The IPA purpose is to provide evidence that informants could understand the phenomenon being investigated while trying to document the understanding of the researcher. Thus, researchers move between an emic and ethical perspective. The participant's story itself can be said to represent a piece of participant's identity.

The analysis was conducted with the aim of trying to understand the content and complexity of the meaning of an experience without regulating its frequency. The analysis process is related to interpretative relations with the transcript, where the meaning process is not available transparently. A transcript is obtained through ongoing involvement with the text and interpretation process. A research could take the form of a single case design or involve a number of informants. It is recommended to start by looking in detail at one interview transcript before proceeding to examine the others, case by case. It follows an idiographic approach to analysis, starting with certain examples slowly leading to more general categorization or claims.

The stages of data analysis in this study use a practical guide in using IPA by [Pietkiewicz et al., \(2014\)](#) which includes multiple reading and making notes, transforming notes into emergent themes, seeking relationships and clustering themes and writing up an IPA study

Criteria in assessing internal validity and qualitative reliability were revealed by [Smith & Osborn, \(2011\)](#), they revealed two important criteria in assessing the validity and relativity of qualitative research, namely internal coherence and presentation of evidence. Internal coherence refers to the need to contribute to whether the arguments

presented in this study are internally consistent and justified by the data. In this study to gain confidence in the research, interview transcripts were sent to informants to check transcripts that were prepared reflecting the meaning that was in accordance with the explanation during the interview process.

The interview guide will pay attention to the four factors mentioned based on the expansionist theory. Expansionist Theory becomes a study in interpreting the themes that are present after the process of extracting meaning is carried out.

Result and Discussion

Several stages of IPA analysis are carried out to find emerging themes. Each informant's manuscript was analyzed using IPA analysis using Smith's practical guide, which is the first stage of doing multiple reading and making notes. At this stage, the researcher reads the interview manuscript repeatedly, then the interviewer makes some explanatory notes. Then, the second stage is transforming notes into emergent themes. Explanatory notes will help the researcher determine the themes that will arise. The third stage is seeking relationship and clustering themes. From the themes that emerge, researchers look at the interrelationships or relationships of each theme, then grouped these themes based on the concepts from expansionist theory.

General description of the theme matrix that has been presented shows that all three informants have a positive pitched textural description. Work cultural-life balance that is lived by Informant P1 is meant by joyful living. For P2 informants undergoing work cultural life balance is interpreted as a blessing and P3 informants interpret her experience as self-pride—a pride of themselves. Each meaning that appears is discussed in the following explanation.

State of emotion joyful living is most likely to be found in the meaning of respondent P1. The expression of a pleasure conveyed by interviewee P1. It shows about her feeling that the dual role does not interfere and affects negatively on her psychological. The P1 informant's personal character who is so agile and active makes her feel that having a dual role is not dangerous for women. In line with the expansionist theory in concept 1, which states that in general the dual role is beneficial, and not harmful to women or men, reflected in mental health, physical health, and relationship health. Relationships that are still well established with family and coworkers also reflect that the dual role does not have a bad influence on P1 informants.

Remaining in spite of having felt like wanting to terminate a career, P1 informants chose to stay at her job because she does not want to waste her knowledge, experience, and material. Survive is a form of struggle that makes the person become more developed and increases the complexity of the self. Expansionary theory concept 2 states that a number of processes contribute to the beneficial effects of various roles, one of which is increased self-complexity.

In addition to benefits, multiple roles can also have negative effects. If multiple roles have exceeded certain upper limits, excess roles and pressures can occur. (mentioned in concept 3 of expansionist theory). Those conditions have also been experienced by P1 informants. Stressful phases at work was felt by her when her children were below five years old. Because there was no one to help to look after the child (at that time she did not have housekeeper yet).

P1 respondent decides to maintain her career. The support from her husband (structural description) is another factor that makes P1 informants survive and happy to undergo this dual role. P1 informant's husband is also a practitioner in the same industry. Pressure or coercion was never given from her husband. He gave all decisions to his wife. P1's pure desire to have a great determination to have a career and always want to improve her knowledge by taking education more seriously, reflects a figure who is persistent and always wants to develop — to be better. The dual role possessed by P1 informants increased her complexity. In line with expansionist theory concept 2, that increases in self-complexity is part of a process that will benefit from multiple roles.

Coexistence with a fairly loose tradition [structural description] makes P1 informants feel easier to carry out her role. Interpreting her experiences as Balinese accountants and a wife by always live her life happily, makes P1 respondent feels the benefits from these dual roles. If you feel happy living it, it will certainly provide benefits.

Her statement that a job can improve the quality of better life gives the interpretation that P1 informants undergo life balance with the type of Work Enhancement of Personal Life (WEPL) conditions which refers to the extent to which work can improve the quality of individual personal life. Some of the joyful living states of emotion shown by P1 informants include:

"Happy. Yes, it also depends, if I'm happy (happy to live it). " MP1-02 code

"..... If you don't personally, (don't feel burdened) because you live happily and don't have to be forced ..." MP1-04 code

"I don't really think about the problem of ups and downs, I just run it." MP1-11 code

"Just live it. The proof can be until now. I am thankful that time I did not make a choice it did not stop. Because it turns out that everything can be lived, it depends on us too. It depends on us in preparing for time, managing planning, and of course spirit. " MP1-14 code

State of emotion blessing is so thick found in the meaning of experiences from P2 informants. Born as a Balinese woman is a blessing for P2 respondent. Living in a dual role as an accountant and Balinese women is interpreted with gratitude. Co-existing with the conditions of 'adat' and obtaining support from husbands made P2 participant able to carries out her dual roles. The expressions of gratitude conveyed by the informant provided the interpretation that undergoing a dual role provided separate values for the P2 informants. Life values such as perseverance, never giving up, and a sense of wanting to continue to give positive meaning to the experiences she has.

In line with positive interpretations, multiple roles also provide benefits in the form of an opportunity for success. This was also conveyed by the expansionist theory in concept 2 which stated that one of the beneficial contributions of multiple roles is having the opportunity to succeed. In addition, it has the dual role of not interfering and is not a big problem for P2 informants. This is in accordance with concept 1 of the expansionist theory which states that the dual role is beneficial, and not harmful to women or men.

Having a dual role does not become a burden for P2 informants, of course this also happens because the participant's family conditions understand each other. A number of family members - relatives of informants are also pursuing careers, so they all

understand the condition of the informants. However, despite being supported by partners and living with loose customs, P2 informants have experienced stressful phases of work. This is also explained in the concept 3 expansionist theory which states that there are certain limits that if a role is excessive it will cause a bad effect. But fortunately, the phase was successfully passed by P2 informants.

Conditions and situations experienced by P2 informants (i.e. supportive husbands, loose customs, and understanding families) provide an interpretation that P2 informants live her life with the type of personal life enhancement of work-PLEW. Following are the state of emotion blessings shown by P2 informants including:

"I am grateful to be born as a Balinese woman. Bali women are famous for being persistent ... Being a Balinese woman has value for me, a Balinese woman for me is a person who is hardworking, persistent, and never gives up. We can do whatever we want. Can have a career too. Good work in customs, in careers, in the household...."MP2-10 code

"...And the most important thing is God's blessing and always being grateful. The fortune we receive sometimes is not for us, it could be for the environment or people around us for the closest people..." MP2-09 code

State of emotion Self pride was so thick found in the meaning of experiences from P3 informants. Pride in oneself is an interpretation of the meaningful experience of P3 informants. This sense of pride arises because the informants are able to undergo conditions where they have to live side by side with fairly strict customs and less flexible working hours. Her attitude that wants to show that being a Balinese woman is entitled and able to have a career giving a positive self-image for herself in the community. In addition, the dual role was felt to be beneficial by P3 informants (i.e. helping in increasing family income). This is also mentioned with the concept 2 expansionist theory that the contribution of multiple roles one of which provides additional income.

The dual role played by the P3 informant did not cause conflict in the workplace or in the culture village. This is in line with the statement of expansionist theory concept 1 which states that having a dual role does not have a negative effect (dangerous thing) for women of course the reason for surviving is his own choice that his current job is his career choice. P3 informant chose to survive — survived even though he was tired (plus his condition is currently pregnant).

P3 informants undergo a type of work-life balance and social culture with a form of work life balance with the type of work enhancement of personal life-WEPL. It leads to work that can improve the quality of life (there are additional family supports) besides having a dual role also provides its own value for her personality (i.e. positive image in the community). Following are the states of emotion about Self pride shown by P3 informants including:

"... I am proud to be able to continue my career at a bank and I also have a household that has customs that must be carried out. I am very proud of my role as a woman in this condition...." MP3-12 code

"... The point is that a Balinese woman can also have a career and not just continue to work, I'm proud to be a Balinese woman with a career." MP3-14 code

"..... So that we are also seen by the chairman of his Empowerment of Family Welfare" oh this is also work but it can also be present "....." MP3-07 code

For P1 respondent, of course, having a dual role does not rule out the possibility of time, attention, and energy that must be shared. Conditions regarding of time conflict have been experienced by her. However, P1 informants continued to undergo both roles and did not leave either of these roles. P1 informants always try to be optimal in managing her available time, such as utilizing time at office hours, to carry out traditional activities in spare time, use weekend time to go home, and dawn prepare dawn equipment. Having good time-management is one of the keys to carrying out these two roles. The following is one statement stating time management:

"Yes, in my mind, I have my own time table. I used to plan and the brain usually works automatically. For example, on Thursday night, I was thinking, Saturday, what should I do? and it's a habit like that. I want to go to bed when the brain is set, what are you going to do tomorrow morning, what do you want to do at the office, even what clothes you want to wear." MP1-09 code

The fairly solid mobility possessed by P2 informants made her good at managing time in undergoing dual roles. The P2 informant differentiates which series of events must be attended. P2 informants tend to attend ceremonies rather than hanging out (having social ties with the community). Although constrained by the time to attend, it did not make Ms. Ayu forget to have cultural activities. Ms. Ayu shows her form of attention by giving consumption or material. For her to have this dual role is not a burden. The statement regarding time management was mentioned by the P2 informant namely:

"I am a person who always has a day-to-day plan. If you offer problems, I usually buy them. What's important is its meaning...." MP2-07 code

The P3 informant felt so proud of her experience. This sense of pride also arises because P3 respondent is able to manage her time (have a good time-management) to be able to undergo both roles in the midst of living side by side with strict customs.

"Our work time is not as flexible as civil servants or entrepreneurs. Because I have to complete a lot of targets so I can't just arbitrarily 'excuse me' for permission because we are required by the target. So the problem is that my time is really thinking," MP3-05 Code

Based on the [Appendix 1.](#), there is no concept of 4 expansionist theory was discovered. None of the three informants showed the concept of 4 expansionist theory - it remained on the status of stating that they did not need to have many roles (only focused on one role). The three informants actually mentioned that both roles were very important. However, there is one theme that emerges outside of expansionist theory: time management. The three informants have a strategy in managing the time for each role they have.

The emergence of a positive state of emotion has a practical implication for having a dual role is not something terrible. Women should not feel afraid to have a dual role in living life. Theoretically, this research shows that the four basic concepts of expansionist theory. There are three concepts that are used to explain how respondents interpret their experiences, while one more concept does not appear. It is important to explore the possible emergence of themes from the concept of 4 expansionist theories in the study of work cultural-life balance. There is one other theme outside the expansionist theory that arises, which is a time management. When expansionist theory

is used in interpreting work cultural-life balance studies, there is another concept that needs to be considered, namely the time management found in this study.

The limitation of this study is the lack of intimacy that researchers and informants obtained. This happened because two informants were interviewed indirectly by telephone to anticipate the spread of the covid-19 virus, considering that one of the informants was pregnant. Lack of intimacy makes loss of impression and warmth. which makes textural description is weaker than interview that is conducted in person (face-to-face). So, the suggestions for further research, although technology makes it possible to conduct telephone interviews, direct interviews are far more recommended in studies that use interpretative phenomenology analysis (IPA). The direct interview enriched the structural description of the state of emotion presented by both research and informant. Then, time management needs to be taken into account and it is necessary to incorporate the concept of 4 expansionist theories for further research.

Conclusion

This study found four themes that emerged in the work cultural-life balance for each informant. The themes that emerge in this case are joyful living, blessing, self-pride, and time management. This research has practical implications that women need not to feel afraid to have multiple roles. Theoretically, this research is able to explain three concepts of expansionist theory. There is one theme that emerges outside of the expansionist theory, which is time management. This theme (time management) is not mentioned explicitly in expansionist theory. It is important to review the emergence of the theme of the concept of 4 expansionist theories in the study of work cultural-life balance. Despite the availability of increasingly advance technology, it is advisable to conduct face-to-face interviews in order to enrich the textural description to obtain a state of emotion.

The emergence of a positive state of emotion has a practical implication that having a dual role is not something dangerous. However, only three concepts are able to explain how informants feel about their experiences, while one more concept does not emerge. It is important to explore the possible emergence of themes from the concept of 4 expansionist theory in the study of work cultural-life balance. There is one other theme outside the expansionist theory that arises, namely time management. The expansionist theory is used in interpreting work cultural-life balance in this research. In addition, there is another concept that needs to be considered, namely the time management found in this study.

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Appendix 1. Informant Theme Matrix

	No	Themes	Clustering Themes (Theme Grouping)
Informant P1	1.	Joyful living	1 st Principle of Expansionist Theory : Multiple Roles are beneficial
	2.	Time-management	-
	3.	Self-improvement	1 st Principle of Expansionist Theory : Multiple Roles are beneficial
	4.	Survive	2 nd Principle of Expansionist Theory: Contribute to the beneficial effect of Multiple Roles Concept 2 and 3 rd Principle of Expansionist Theory: The Limits benefits of multiple roles
	5.	Contribution of multiple role	2 nd Principle of Expansionist Theory: Contribute to the beneficial effect of Multiple Roles
Informant P2	1.	Carrier Motivation	1 st Principle of Expansionist Theory : Multiple Roles are beneficial
	2.	Time-management	-
	3.	Survive	Concept 2 Contribute to the beneficial effect of Multiple Roles and 3 rd Principle of Expansionist Theory: The Limits benefits of multiple roles
	4.	The multiple roles are beneficial and not harmful to women	1 st Principle of Expansionist Theory : Multiple Roles are beneficial
	5.	Blessing	2 nd Principle of Expansionist Theory: Contribute to the beneficial effect of Multiple Roles
Informan P3	1.	Survive	2 nd Principle of Expansionist Theory: Contribute to the beneficial effect of Multiple Roles
	2.	Time-management	-

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3.	Contribution of multiple roles	2 nd Principle of Expansionist Theory: Contribute to the beneficial effect of Multiple Roles
4.	Multiple roles not harmful	1 st Principle of Expansionist Theory : Multiple Roles are beneficial
5.	Self-image	2 nd Principle of Expansionist Theory: Contribute to the beneficial effect of Multiple Roles
6.	Self pride	1 st Principle of Expansionist Theory : Multiple Roles are beneficial

Source: Processed Data, 2021