

FUCAPE PESQUISA E ENSINO S/A

SILAS PHILIPPE DOS SANTOS BARROS BASTOS

**ARRANJOS ALTERNATIVOS DE TRABALHO COMO
OPORTUNIDADE DE GERAÇÃO DE SATISFAÇÃO PROFISSIONAL,
PROMOÇÃO DA IGUALDADE DE GÊNERO E SUA INTERFACE COM
A PRODUTIVIDADE NAS ORGANIZAÇÕES**

**VITÓRIA
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Dissertação apresentada ao Programa de Pós-Graduação em Ciências Contábeis e Administração, da Fucape Pesquisa e Ensino S/A, como requisito parcial para obtenção do título de Mestre em Ciências Contábeis e Administração – Nível Profissionalizante.

Orientadora: Profa. Dra. Flávia de Oliveira Rapozo

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Aprovada em 07 de junho de 2023.

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RESUMO

Tanto o equilíbrio quanto a satisfação entre vida profissional e pessoal e as questões relacionadas à gênero podem impactar a produtividade. Diante disso, muitos funcionários, empregadores e gestores estão interessados em programas de flexibilidade, concebidos a partir de arranjos alternativos de trabalho (AAT), destacando-se que diversas organizações exploram os vários possíveis AAT com o intuito de maximizar os benefícios resultantes do equilíbrio entre vida profissional, pessoal e a busca de oportunidades iguais entre gênero. As empresas de contabilidade, incluindo as *Big Four*, estão atualmente defendendo arranjos alternativos de trabalho como parte de uma solução para fechar a lacuna de gênero existente nas corporações. À vista disso, este estudo objetivou analisar arranjos alternativos de trabalho como meio para gerar satisfação profissional bem como promover a igualdade de gênero nas organizações. Com esse intuito, o estudo de caso em foco começa explorando a concepção dos AAT e examinando quem participa dos AAT, seguido por uma análise sobre os resultados obtidos por empregados que participam dos AAT e concluindo com uma análise sobre os resultados obtidos pelos empregadores que oferecem AAT, a partir de entrevista com empregados e empregadores engajados. Essa pesquisa se tornou relevante tendo em vista que diante do desenvolvimento tecnológico, das evoluções na profissão contábil e do contexto pandêmico em curso, os AAT ganharam espaço no mercado empresarial, inclusive nas empresas de contabilidade e contribuiu para que os fatos observados pudessem viabilizar melhorias na qualidade de vida dos profissionais assim como na promoção da equidade de gênero e no resultado das empresas.

Palavras-chave: Teletrabalho; *home office*; igualdade de gênero; satisfação profissional; produtividade.

ABSTRACT

Both work-life balance and satisfaction, as well as gender-related issues, can impact productivity. In view of this, many employees, employers, and managers are interested in flexibility programs, conceived from alternative work arrangements (AWAs), noting that several organizations explore the various possible alternative work arrangements in order to maximize the benefits resulting from the balance between work-life, personal life, and the pursuit of equal opportunities between genders. Accounting firms, including the Big Four, are currently advocating AWAs as part of a solution to closing the existing gender gap in corporations. In view of this, this study aimed to analyze alternative work arrangements as a means to generate job satisfaction and promote gender equality in organizations. To that end, the case study in focus begins by exploring the design of AWAs and examining who participates in AWAs, followed by an analysis of the results obtained by employees who participate in AWAs, and concluding with an analysis of the results obtained by employers who offer AWAs, based on interviews with engaged employees and employers. This research has become relevant since in the face of technological advances, changes in the accounting profession and the ongoing pandemic context, AWAs have gained space in the business market, including in accounting companies, contributed to the observed facts to enable improvements in the quality of life of professionals as well as the promotion of gender equality and the results of companies.

Keywords: Telecommuting; home office; gender equality; job satisfaction; productivity.

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