Abigail TAMAKLOE

Department of Management Sciences, University of Education, Winneba, Ghana bgltamakloe@gmail.com

Augustina Adei ASHIE

Department of Management Sciences, University of Education, Winneba, Ghana naaadei.ashie@gmail.com

Emmanuel Erastus YAMOAH

Department of Management Sciences, University of Education, Winneba, Ghana eeyamoah@uew.edu.gh

Abstract

This study examines the baby-profit gap and its association with emotional exhaustion and workplace support among female employees with caregiving responsibilities in Accra. Emotional exhaustion, a burnout indicator, affects productivity and organizational commitment, disproportionately impacting women. The baby-profit gap, the disparity in productivity and income between men and women due to caregiving, exacerbates this issue. Using a quantitative cross-sectional survey, data from 152 female employees in three private sector organizations were analyzed. Emotional exhaustion was measured with the Maslach Burnout Inventory, workplace support with a modified Workplace Support Questionnaire, and the baby-profit gap with a tailored questionnaire. Partial Least Squares Structural Equation Modelling (PLS-SEM) was employed for analysis. Findings reveal a significant positive relationship between emotional exhaustion and the baby-profit gap, indicating higher emotional fatigue correlates with greater economic disparities. Workplace support significantly influences and moderates this relationship, suggesting supportive policies can mitigate emotional exhaustion's adverse effects and reduce the baby-profit gap. These results highlight the need for holistic organizational policies and societal changes to address the baby-profit gap. Interventions such as paid parental leave, gender pay equity, and flexible work arrangements are crucial in creating equitable work environments that support professional advancement and caregiving responsibilities. Future research should focus on the long-term effectiveness of these interventions.

Keywords: Emotional exhaustion, Baby-profit gap, Workplace support, Gender disparity, Work-family balance

1. INTRODUCTION

Emotional exhaustion, the primary indicator of burnout, is characterized by mental depletion resulting from excessive job demands, personal stressors, or accumulated pressure (Tavella & Parker, 2020; Hur et al., 2015). Symptoms include a lack of vitality, sleep disturbances, irritability, apathy, family issues, dread, increased cynicism, and problematic coping behaviors such as increased alcohol consumption (Heinemann & Heinemann, 2017; Hur et al., 2015). This condition is often accompanied by physical tiredness, leading to absenteeism and diminished organizational commitment (Tavella & Parker, 2020).

Both men and women can experience emotional exhaustion, but women may face unique challenges that exacerbate this condition. Work-related stress, high workloads, tight deadlines, gender discrimination, unequal pay, and limited career advancement opportunities contribute significantly to women's emotional exhaustion (Sardeshmukh et al., 2021; Trzebiatowski & Triana, 2020). Additionally, balancing work and family responsibilities imposes a disproportionate burden on women, further intensifying emotional fatigue (Wang et al., 2018).

The baby-profit gap, a term describing the disparity in productivity and income between men and women due to caregiving responsibilities, particularly affects women in the workforce (Delecourt & Fitzpatrick, 2019). Factors contributing to this gap include gender-specific workplace challenges, societal expectations, and the pressures of balancing multiple roles (Cohen & Kiran, 2020; Kuehner, 2017; Tawfik et al., 2019). Women in Ghana, with high fertility rates, often juggle significant domestic and professional duties, exacerbating the baby-profit gap and impeding economic productivity (Nkrumah, 2016; Peprah et al., 2019).

Efforts to mitigate work-family conflict include family-oriented workplace initiatives such as flexible hours, childcare assistance, and unpaid leave (Kossek & Lautsch, 2018; Westring et al., 2016). These initiatives can enhance organizational commitment, reduce turnover, and increase job satisfaction. However, the effectiveness of these policies depends on organizational culture and managerial support (Caldera et al., 2018; Bolotnyy & Emanuel, 2022).

In Ghana, emotional exhaustion among women balancing professional and maternal roles is a significant concern, impacting business performance and profitability (Amponsah-Tawiah et al., 2016; Odonkor & Frimpong, 2020). Research suggests that businesses owned or managed by women, especially those with family responsibilities, face additional stress and pressures, which can reduce profitability (Goffee & Scase, 2015; Hundera et al., 2021).

Although studies have explored gender wage disparity and macroeconomic factors, the micro-level issue of emotional exhaustion remains under-researched (Tavella & Parker, 2020). This study aims to address this gap by examining the influence of emotional exhaustion on the baby-profit gap in Ghana and assessing the potential moderating role of workplace support mechanisms for childbearing women. Specifically, the study seeks to:

- 1. Identify factors influencing the baby-profit gap.
- 2. Assess the relationship between emotional exhaustion and the baby-profit gap.
- 3. Examine the relationship between workplace support and the baby-profit gap.
- 4. Determine the moderating role of workplace support in the relationship between emotional exhaustion and the baby-profit gap.

2. THEORETICAL REVIEW

In this theoretical review, we delve into the foundational theories that inform our understanding of the baby-profit gap, focusing on role theory and job demands-resources (JD-R) theory to elucidate how workplace support can mitigate the effects of emotional exhaustion among working parents.

2.1. Role Theory

Role theory examines how individuals' identities and behaviors are shaped by their social roles (Biddle, 1986). Social roles encompass the expectations, behaviors, and responsibilities associated with specific societal positions (Brookes et al., 2007). People play various roles, such as parents, friends, co-workers, and community members, each carrying unique expectations and behaviors that influence self-perception and interpersonal relations (Schneider & Bos, 2019; Vandenberghe et al., 2017).

In the context of this study, role theory is pertinent as it suggests that employees who are also parents face multiple role expectations and demands, potentially leading to emotional exhaustion. Parenting involves time-consuming tasks like feeding and caring for a child, while employment entails meeting deadlines and contributing to organizational success. The combination of these roles can cause role conflict and role overload, resulting in emotional exhaustion (Karatepe, 2013; Parayitam et al., 2021).

Workplace support may moderate the relationship between emotional exhaustion and the baby-profit gap. According to role theory, workplace support serves as a role resource, helping employees manage their responsibilities (Belbin, 2012; Kossek et al., 2011). Supportive measures such as flexible work arrangements, paid maternity leave, and day-care benefits can help employees balance professional and caregiving roles

(Vandenberghe et al., 2017). Social support from co-workers and managers can also mitigate emotional exhaustion by assisting during stressful times (Haugstvedt, 2022; Uddin et al., 2020).

However, the availability and effectiveness of workplace support can vary significantly across firms and sectors. For instance, employees in low-wage positions may have limited access to such support, and those with high workloads may find it less effective in reducing emotional exhaustion (Haugstvedt, 2022; Matta et al., 2015).

Role theory thus provides a valuable framework for understanding how multiple roles can lead to emotional exhaustion and how workplace support can help mitigate this exhaustion. By acknowledging and addressing the challenges of juggling multiple responsibilities, organizations can foster a supportive environment beneficial to both employees and the organization.

2.2. Job Demands-Resources Theory

The Job Demands-Resources (JD-R) theory is a prominent framework in occupational health psychology, explaining how job demands and resources interact to influence employee well-being, motivation, and performance (Bakker & Demerouti, 2017). Job demands refer to aspects of work that require sustained effort and may lead to stress and burnout, while job resources help employees achieve work goals, reduce job demands, and enhance well-being and motivation (Bakker & de Vries, 2021; Bakker et al., 2023).

In this study, the JD-R theory helps understand how workplace support can act as a job resource to mitigate the negative effects of job demands, including emotional exhaustion experienced by working parents, contributing to the baby-profit gap. Emotional exhaustion, characterized by fatigue and burnout, results from continuous exposure to job demands, including caregiving responsibilities (Shirom, 2018). According to the JD-R theory, job resources can reduce the risk of emotional exhaustion (Bakker & Demerouti, 2017).

Workplace support, such as flexible work arrangements, paid parental leave, and employer-sponsored childcare, can serve as job resources, enabling employees to balance work and personal obligations more effectively (Afsar & Badir, 2017; Slemp et al., 2018; Kossek & Lautsch, 2018). These resources can reduce job demands, allowing employees to manage their workload and time better. Additionally, workplace support can enhance employee well-being and motivation, leading to improved job performance and reduced emotional exhaustion (Bakker & Demerouti, 2017; Bakker & de Vries, 2021).

Organizations can cultivate a supportive work environment that enhances employee well-being and job performance by providing job resources such as flexible working arrangements, paid parental leave, and childcare benefits. Understanding and addressing the job demands and resources associated with work and parenting can improve employee well-being and performance while reducing the negative effects of the baby-profit gap.

3. EMPIRICAL REVIEW AND HYPOTHESES DEVELOPMENT

This section reviews empirical literature pertinent to the study's objectives. The review focuses on the direct relationship between emotional exhaustion and the baby-profit gap, the relationship between workplace support and the baby-profit gap, and the combined effects of emotional exhaustion, the baby-profit gap, and workplace support.

3.1. Factors Affecting the Baby-Profit Gap

Recent scholarship has increasingly focused on the "baby-profit gap," highlighting the unique challenges faced by women balancing entrepreneurship and motherhood. This gap indicates lower profits for businesses owned by mothers compared to non-mothers, underscoring critical issues in gender equality within the business sector.

Dias et al. (2020) revealed that traditional gender norms and caregiving expectations hinder women entrepreneurs from accessing necessary resources, thereby affecting business success. Musick (2020) found that the mental exhaustion from dual roles of parenting and business ownership significantly impacts profits, especially in environments with limited institutional support.

England (2016) identified the gender pay gap as a contributing factor to the baby-profit gap, suggesting that lower earnings limit women's ability to invest in their businesses. Thébaud (2015) emphasized the role of accessible and affordable childcare in enhancing business profitability for women.

Tavella and Parker (2020) noted the complexity of linking mental exhaustion, caregiving duties, and profitability at the micro-level, pointing to the need for further research. This indicates that cultural norms, institutional frameworks, and personal factors like emotional exhaustion collectively influence the baby-profit gap. However, more empirical research is needed, particularly in developing countries, to explore these dynamics in various socioeconomic and cultural contexts.

3.2. Emotional Exhaustion and the Baby-Profit Gap

Emotional exhaustion, a state of burnout from sustained work stress, has been widely studied in organizational behavior. It negatively impacts job performance, job satisfaction, and employee retention (Hur et al., 2015; Zhang et al., 2020). Mihail and Kloutsiniotis (2016) found that emotional exhaustion correlates negatively with job satisfaction and positively with turnover intentions among Greek workers. Hakanen and Bakker (2017) observed a similar negative relationship with job performance in Finland.

The baby-profit gap, reflecting decreased productivity and income for working parents, particularly mothers, has also been extensively researched. Glauber (2023) reported that mothers earn significantly less than non-mothers, controlling for job characteristics. Blacklow (2019) found an inverse relationship between the presence of children and earnings among Australian workers.

Chummar et al. (2019) highlighted that family-supportive supervisor behaviors reduce work-family conflict and enhance job satisfaction and retention in the U.S. Halbesleben et al. (2014) and Tran et al. (2023) showed that self-care and mindfulness-based stress reduction can mitigate emotional exhaustion, promoting work-life balance.

Hypothesis 1 (H1): Emotional exhaustion has a significant positive relationship with the baby-profit gap.

3.3. Workplace Support and Baby-Profit Gap

Delecourt and Fitzpatrick (2019) demonstrated that formal managerial advice can significantly enhance business growth and reduce failure rates. Dinkelman and Ngai (2022) found structural transformations in the workplace positively affect the baby-profit gap in Africa. Delecourt and Fitzpatrick (2021) emphasized the impact of gendered childcare duties on business profitability, finding that businesses where women bring children to work earn significantly less. Azeem and Kotey (2023) showed that workplace support, particularly investments in childcare, can significantly boost women's economic participation and reduce the baby-profit gap.

Hypothesis 2 (H2): Workplace support significantly influences the baby-profit gap.

3.4. Moderating Role of Workplace Support

Effective workplace support can mitigate emotional exhaustion and improve organizational performance. Neves and Champion (2015) found that supervisor and colleague support, along with work-life balance policies, reduce emotional exhaustion among healthcare professionals. Sonnentag and Fritz (2015) noted that social support can mitigate the adverse effects of emotional exhaustion on job performance.

Kalliath et al. (2020) linked workplace support with increased job satisfaction and employee loyalty, suggesting that such support helps employees balance professional and personal responsibilities, thereby enhancing well-being and job performance.

Hypothesis 3 (H3): Workplace support significantly moderates the relationship between emotional exhaustion and the baby-profit gap.

3.5. Interventions to Address the Baby-Profit Gap

Interventions aimed at reducing the baby-profit gap include flexible work options and accessible childcare, which have been shown to alleviate the stress of balancing work and family, thereby improving business performance (Perry-Jenkins and Gerstel, 2020). Dias et al. (2020) found that commitments to equitable pay reduce the gender pay gap and enhance overall profitability.

McKenzie (2017) highlighted the importance of financial education and support for female entrepreneurs, showing that such interventions lead to higher business profits. England et al. (2016) advocated for skill development and networking opportunities for female business owners to enhance profitability. Jayachandran (2015) emphasized the macro-level impact of gender-equal policies, such as parental leave and government-funded childcare, in reducing the baby-profit gap.

By understanding and addressing these factors, organizations can foster supportive environments that enhance employee well-being and organizational performance, ultimately reducing the baby-profit gap.

4. METHODOLOGY

4.1. Research Design

This study employs a quantitative cross-sectional survey design, which involves collecting data at a single point in time from a sample of individuals or organizations. This approach is suitable for examining relationships between variables and testing hypotheses, as it allows for data collection from a large and diverse sample (Connelly, 2016; Banna et al., 2022). Rooted in a deductive approach and guided by empiricist and positivist philosophies, this design emphasizes theory testing (Connelly, 2016).

4.2. Population and Sample

The study's population consists of female employees with caregiving responsibilities working in three prominent private sector organizations within the Accra Metropolitan area: Super Lock Technologies Limited, JL Properties Company Limited, and JL Petroleum Company. Employing a census sampling technique, the study included all identified female employees with caregiving responsibilities from these organizations. Out of the 169 employees identified, 152 completed the questionnaire, yielding a final sample size of 152 participants. This comprehensive approach ensures a thorough and accurate representation of the target population, thereby enhancing the validity and reliability of the research findings.

4.3. Data Collection Instrument and Procedure

The questionnaire for this study was developed through a comprehensive review of existing literature on the subject matter, drawing insights from prior scientific research. Expert feedback on the initial questionnaire was solicited to enhance its clarity and reliability. The final version of the questionnaire was subsequently administered to the selected sample, allowing participants sufficient time to provide thoughtful responses. Rigorous measures were taken during data collection to ensure confidentiality, thereby fostering an environment conducive to candid participant feedback.

The study employed a unified questionnaire to assess key variables including emotional exhaustion, workplace support, and the baby-profit gap:

Emotional Exhaustion: Measured using the Maslach Burnout Inventory (MBI) with a Cronbach Alpha value of 0.936 (Maslach et al., 1997).

Workplace Support: Measured using a modified Workplace Support Questionnaire (WSQ) with a Cronbach Alpha value of 0.856 (Allen et al., 2000).

Baby-Profit Gap: Measured using a modified version of the Baby-Profit Gap Questionnaire with a Cronbach Alpha value of 0.715 (Mason et al., 2014).

4.4. Method of Data Analysis

Partial Least Squares Structural Equation Modelling (PLS-SEM) was employed using SMART PLS to analyze the data. This method is suitable for evaluating moderated relationships and examining the impact of workplace support on the relationship between emotional exhaustion and the baby-profit gap. Descriptive statistics were first used to summarize the sample's characteristics. Correlation analysis and multiple regression analysis were conducted to examine the relationships between the study's constructs. Regression coefficients, standard errors, and p-values were reported to determine the statistical significance and direction of the relationships.

5. RESULTS

5.1. Demographic Characteristics of Respondents

The demographic characteristics of the participants of the study are presented in Table 1 below.

TABLE 1 - BACKGROUND INFORMATION OF RESPONDENTS

		Frequency	<u>Percentage</u>
Age	Below 20 years	2	1.3
	21 – 30 years	79	52.0
	31 -40 years	53	34.9
	41 – 50 years	15	9.8
	51 – 60 years	3	2.0
Level of Education	SHS	20	13.2
	Bachelor's Degree	75	49.3
	Master's Degree	50	32.9
	Doctorate's Degree	7	4.6
Marital Status	Married	115	75.6
	Divorced	2	1.3
	Separated	2	1.3
	Single Widowed	20	13.2
	Single	13	8.6
Number of Children	1 – 3	95	62.5
	4 – 6	50	32.9
	6 and above	7	4.6

The respondents' background information reveals that the majority (52.0%) are between 21 and 30 years old, followed by 34.9% aged 31 to 40 years, with smaller proportions of 9.8% aged 41 to 50 years, 2.0% aged 51 to 60 years, and 1.3% below 20 years. Nearly half (49.3%) hold a Bachelor's degree, 32.9% have a Master's degree, 13.2% have completed Senior High School, and 4.6% possess a Doctorate. Most respondents (75.6%) are married, while 13.2% are widowed, 8.6% are single, and 1.3% are divorced or separated. In terms of children, 62.5% have between 1 and 3 children, 32.9% have 4 to 6 children, and 4.6% have more than 6 children. This demographic profile provides a comprehensive overview of the young to middle-aged, highly educated female employees with caregiving responsibilities in the selected organizations.

5.2. Data Normality and Descriptive Statistics

Ensuring the dataset's normality is essential for applying most basic statistical methods. Although the Central Limit Theorem (CLT) suggests that deviations from normality in data sets with over 100 observations are not critical, verifying normality remains crucial for reliable interpretations (Mishra et al., 2019). Skewness and kurtosis values were used to assess the normality of the data distribution, as these statistical tests are more

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objective than graphical methods. The skewness and kurtosis values for all study variables fell within the acceptable range of -2 to +2 (Tabachnick & Fidell, 2001), indicating that the data were normally distributed. The results are presented in Table 2.

TABLE 2 - NORMALITY TEST FOR DATA DISTRIBUTION

Variables	Mean	Std Deviation	Skewness Kurtosis+
Emotional Exhaustion	4.07	1.202	1.755 1.07
Baby-Profit Gap	4.43	1.360	1.306 1.43
Workplace Support	4.57	1.477	1.591 .57

5.3. Factors Influencing the Baby-Profit Gap

Table 3 examines respondents' perceptions of factors influencing the baby-profit gap, defined as the economic consequences of childcare responsibilities on earnings. Key factors identified include caregiving responsibilities (Mean = 4.68, SD = 1.383), which many respondents perceive as negatively affecting their earning potential. The imbalance of work and family responsibilities (Mean = 5.28, SD = 1.339) emerged as a significant challenge impacting career advancement opportunities. Inflexible work arrangements (Mean = 5.22, SD = 1.892) exacerbate difficulties in managing childcare responsibilities. The absence of family-friendly policies (Mean = 5.50, SD = 1.287) significantly hinders work-life balance, while varying levels of support from supervisors (Mean = 4.99, SD = 1.832) underscore the critical role of supervisorial support. Additionally, the perceived unaffordability and poor quality of childcare services (Mean = 5.69, SD = 1.392) highlight the importance of access to quality childcare in mitigating the economic impact of childcare responsibilities.

TABLE 3 - FACTORS THAT INFLUENCE THE BABY PROFIT GAP

	Mean	Std. Deviation
Presence of Caregiving Responsibilities	4.68	1.383
Imbalance Work and Family Responsibilities	5.28	1.339
Inflexible Work Arrangements	5.22	1.892
Absence of Family-friendly Policies	5.50	1.287
Unsupportive Supervisors	4.99	1.832
Unaffordable and Poor-Quality Childcare Services	5.69	1.392

5.4. Multiple Regression of Factors Influencing Baby-Profit Gap

A multiple regression model examined the relationship between the identified factors and the baby-profit gap. The coefficient of determination (R^2) and adjusted R^2 values from the regression model indicate that approximately 39.3% of the variance in the baby-profit gap can be explained by the factors included in the model (Table 4). This suggests that the included variables were significant predictors (F(6, 233) = 76.744, p < .001).

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	TABLE 4 - MODEL SUMMARY						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate			
1	.627ª	.393	.388	.65.4			

The ANOVA results (Table 5) indicate that the regression model is statistically significant (F = 76.744, p < 0.001), confirming that the data fit the model well.

TABLE 5 - ANOVA RESULTS

Model	Sum of Squares	df	Mean	F	Sig.
			Square		
Regression	64.856	2	32.428	76.744	.000t
Residual	100.144	237	.423		
Total	165.000	239			

The regression coefficients (Table 6) reveal that all independent variables have a significant negative effect on emotional exhaustion.

TABLE 6 - REGRESSION COEFFICIENTS

Model	Unstand	lardized	Standardized	t	Sig.
	Coefficients		Coefficients		
	В	Std. Error	Beta		
(Constant)	2.50 8	.113		22.294	.000
Presence of Caregiving Responsibilities	220	.126	-1.083	-3.398	.002
Imbalance Workand Family Responsibilities	250	3.194	035	-4.194	.000
Inflexible Work Arrangements	210	.044	416	-4.049	.000
Absence of Family-friendly Policies	420	.068	570	-7.627	.000
Unsupportive Supervisors	088	.045	139	-1.961	.050
Unaffordable and Poor-Quality Childcare Services	451	.105	365	-4.293	.000

Each independent variable significantly influences emotional exhaustion, with the absence of family-friendly policies (β = -.42, p < 0.001) and unaffordable childcare services (β = -.451, p < 0.001) having the strongest effects. Improving these factors by 1% could lead to significant reductions in emotional exhaustion, by 42%

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and 45.1%, respectively. The analysis underscores the importance of addressing these issues to mitigate emotional exhaustion among employees with caregiving responsibilities.

5.5. Assessment of Measurement Model

5.5.1 Validation Test of Measurement Model

The model's fitness was evaluated using the Standardized Root-Mean-Square Residual (SRMR) and the Normed Fit Index (NFI). The SRMR assesses the mean of the differences between observed and predicted correlations, with values below 0.08 indicating a good fit (Henseler et al., 2015). The NFI compares the Chisquare value of the model to a null model, with values closer to 1 suggesting a better fit Lohmöller & Lohmöller, 1989). Table 7 presents the model fit indices for the confirmed structural model.

TABLE 7 - MODEL FIT INDICES

:: :=== : :::=========================							
	Saturated Model	Estimated Model					
SRMR	.07	.07					
d_ULS	4.94	4.94					
d_G	1.58	1.58					
Chi-square	3259.25	3259.25					
NFI	.71	.71					

The results indicate that the model meets the SRMR and NFI thresholds, confirming its fitness.

5.5.2 Reliability and Validity

Reliability was assessed using Cronbach's alpha, composite reliability, and Average Variance Extracted (AVE). Items with factor loadings above 0.7 were retained, following Hair et al. (2014). Cronbach's alpha values above 0.7 were considered reliable (DeVellis, 2003). Composite reliability values also exceeded the 0.7 threshold, ensuring the scales' dependability.

TARLE 8 - RELIABILITY AND VALIDITY OF STUDY'S CONSTRUCT

Variable		Factor Loadings	Cronbach Alpha	Composite Reliability	Average Variance Extracted
Emotional Exhaustion			0.936	0.946	0.661
	EE1	0.878			
	EE2	0.797			
	EE3	0.801			
	EE4	0.785			
	EE5	0.779			
	EE6	0.837			
	EE7	0.841			
	EE8	0.735			
	EE9	0.855			
Baby-Profit Gap			0.785	0.873	0.697
	BPG5	0.876			
	BPG6	0.806			
	BP7	0.822			
Workplace Support			0.749	0.873	0.776
	WPS4	0.789			
	WPS5	0.964			

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Convergent validity was evaluated by examining the AVE, with values above 0.5 indicating adequate convergence (Fornell & Larcker, 1981). Both convergent and discriminant validity were assessed following Henseler and Schuberth (2020). Table 8 presents the reliability and validity metrics.

5.5.3 Discriminant Validity

Discriminant validity was confirmed using the Fornell-Larcker criterion and the Heterotrait-Monotrait Ratio (HTMT), ensuring that constructs are distinct from each other (Henseler et al., 2015). Table 9 presents the discriminant validity metrics.

TABLE 9 - DISCRIMINANT VALIDITY OF THE STUDY'S CONSTRUCT

Baby-Profit Gap	Emotional Exhaustion	Workplace Support
0.835		
0.482	0.813	
0.510	0.780	0.881
1T) criterion		
0.533		
0.574	0.727	
	0.835 0.482 0.510 IT) criterion	0.835 0.482 0.813 0.510 0.780 IT) criterion

5.6 Correlation Statistics

The relationships between constructs were examined using Pearson's correlation matrix (Table 10).

TABLE 10 - CORRELATION MATRIX AMONG STUDY'S CONSTRUCTS

	Emotional	Workplace	
	Exhaustion	Support	Baby-Profit Gap
Emotional Exhaustion	-		
Workplace Support	056		-
Baby-Profit Gap	.792**	618**	

Note: ** p<.05, * p<.1

The correlation between emotional exhaustion and baby-profit gap is positive and significant (r = 0.792, p < .01), indicating a substantial link. Conversely, workplace support is negatively correlated with the baby-profit gap (r = -0.618, p < .01), suggesting that higher workplace support is associated with a smaller baby-profit gap. The correlation between emotional exhaustion and workplace support is negative but not significant (r = -0.056, p > .05).

5.7 Structural Model

Table 11 presents the results of the partial least squares path analysis.

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TARI F 11.	PECHITO	OF THE PARTIAL	I FAST SOLIARE	PATH ANALYSIS

Path	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	<i>P</i> value s
EE -> BPG	0.860	0.869	0.159	5.416	0.000
WS -> BPG Moderation Analysis	0.442	0.442	0.112	3.933	0.000
EE x WS -> BPG	0.361	0.365	0.087	4.168	0.000

The analysis reveals significant paths, indicating that emotional exhaustion and workplace support significantly influence the baby-profit gap. The interaction between emotional exhaustion and workplace support also significantly affects the baby-profit gap.

5.7.1 Hypotheses Testing

5.7.2 Emotional Exhaustion and Baby-Profit Gap

H1: There is a significant positive relationship between emotional exhaustion and baby-profit gap.

The analysis shows a direct path coefficient of 0.860, with an average sample mean of 0.869, indicating a moderate positive relationship between emotional exhaustion and the baby-profit gap. A T statistic of 5.146 and a P value of 0.001 confirm the statistical significance of this relationship at the 1% level, supporting hypothesis H1.

5.7.3 Workplace Support and Baby-Profit Gap

H2: Workplace support significantly influences the baby-profit gap.

The results reveal a direct path coefficient of 0.442, with an average sample mean of 0.442, suggesting a significant influence of workplace support on the baby-profit gap. The T statistic of 3.933 and a P value of 0.000 confirm the significance of this relationship at the 1% level, supporting hypothesis H2.

5.7.4 Moderating Role of Workplace Support

H3: Workplace support significantly moderates the relationship between emotional exhaustion and baby-profit gap.

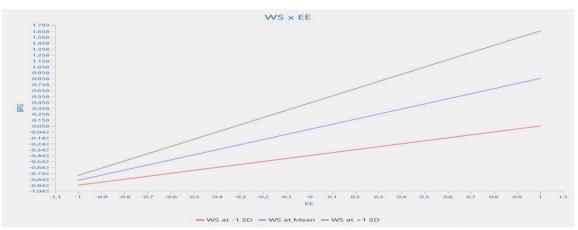


FIGURE 1- INTERACTIONAL EFFECT OF WORKPLACE SUPPORT ON THE RELATIONSHIP BETWEEN EMOTIONAL EXHAUSTION AND BABY-PROFIT GAP

The interaction effect of workplace support on the relationship between emotional exhaustion and the baby-profit gap has a coefficient of 0.361 and a sample mean of 0.365. This positive coefficient suggests that higher workplace support may amplify the effect of emotional exhaustion on the baby-profit gap. The interaction effect's T statistic of 4.168 and P value of 0.000 indicate statistical significance at the 5% level, supporting hypothesis H3.

TABLE 12 - INTERVENTIONS TO HELP SOLVE THE BABY-PROFIT GAP

	Mean	Std. Deviation
Providing Paid Parental Leave	5.53	1.127
Remote Work Options	5.97	1.088
On-site or Subsidized Childcare Facilities	6.07	.994
Offering Childcare Subsidies	5.80	1.372
Promoting Equal Pay and Gender Equality	5.62	1.218
Creating Mentorship or Sponsorship Program	6.05	1.094
Implementing Performance-Based Incentives	5.85	1.034

Table 12 presents potential interventions to mitigate emotional exhaustion and address the baby-profit gap. The provision of paid parental leave (mean score 5.53) is perceived as a significant intervention. Flexible work arrangements, such as remote work (mean score 5.97), are highly endorsed for their potential to balance work and family responsibilities. On-site or subsidized childcare facilities received the highest endorsement (mean score 6.07), highlighting their perceived effectiveness.

Childcare subsidies (mean score 5.80) and the promotion of equal pay and gender equality (mean score 5.62) are also strongly supported. Mentorship or sponsorship programs (mean score 6.05) and performance-based incentives (mean score 5.85) are considered effective strategies. Respondents favor a combination of these interventions to substantially reduce emotional exhaustion, indicating that a holistic, multi-pronged approach is viewed as the most promising solution.

6. DISCUSSIONS

6.1 Factors Influence the Baby-Profit Gap

The primary objective of this study was to identify factors influencing the baby-profit gap. Respondents notably identified childcare responsibilities as detrimental to their earning potential, aligning with Dias et al. (2020), who emphasized that societal expectations and gender norms primarily place childcare responsibilities on women, limiting their resources and impacting profitability and career advancement. The challenge of balancing work and family responsibilities, noted by Musick et al. (2020), also emerged as significant, with high average scores in the study reflecting the stress and mental fatigue from juggling both roles.

Flexible work arrangements and family-friendly policies were identified as crucial in managing childcare responsibilities, consistent with England et al. (2016), who pointed to institutional factors as contributors to the baby-profit gap. Supervisory support also emerged as a significant influencer, echoing Thébaud (2015), who emphasized the role of organizational culture and supervisory structures in shaping employee experiences. Immediate supervisors act as vital intermediaries between policy and practice, either facilitating or hindering the integration of caregiving responsibilities with professional aspirations.

The lack of affordable and quality childcare services was overwhelmingly identified as a factor affecting the baby-profit gap. This finding echoes Thébaud (2015), who linked increased childcare options to enhanced profitability for female employees. Thus, the baby-profit gap is influenced by societal norms, workplace practices, and external support systems, underscoring the need for a holistic approach to ensure a level playing field for female employees with childcare responsibilities.

6.2 Relationship Between Emotional Exhaustion and Baby-Profit Gap

The second objective examined the relationship between emotional exhaustion and the baby-profit gap. The study found a significant positive relationship between emotional exhaustion and the baby-profit gap, supporting H1. This finding aligns with Shirom (2018), highlighting the adverse consequences of emotional exhaustion on individual and organizational performance. Consistent with Halbesleben et al. (2014), the study showed a negative correlation between emotional exhaustion and job performance, indicating that emotionally exhausted employees experience reduced efficiency, increased mistakes, and missed opportunities.

Further, consistent with Leiter and Maslach (2017), data indicated a direct link between emotional exhaustion and decreased organizational commitment. Emotional exhaustion diminishes employees' sense of belongingness and commitment, potentially leading to higher turnover rates and financial strain for organizations, as corroborated by Ma et al.'s (2019) meta-analysis. Emotional exhaustion also correlates with various physical and mental health challenges, increasing healthcare costs for organizations, as noted by Hur et al. (2015) and Lai et al. (2018). The primary data reflected respondents' feelings of emotional exhaustion, with high mean scores on statements like "I feel emotionally drained from my work."

6.3 Influence of Workplace Support on Baby-Profit Gap

The third objective explored the relationship between workplace support and the baby-profit gap. The study found that workplace support significantly influences the baby-profit gap, supporting H2. This suggests that the support and policies provided by workplaces, especially for new parents, substantially impact the economic disparity between having a child and maintaining or increasing one's income. This finding aligns with Azeem et al. (2023), who found that disproportionate unpaid care responsibilities and lack of access to quality, affordable care services impede women's economic participation and affect the baby-profit gap.

Delecourt and Fitzpatrick (2021) also found that support for childcare duties in businesses is highly gendered and correlated with a baby-profit gap. They observed that businesses supporting childcare duties earn lower profits, underscoring the economic impact of inadequate workplace support for childcare responsibilities.

6.4 Moderating Role of Workplace Support

The fourth objective examined the moderating role of workplace support in the relationship between emotional exhaustion and the baby-profit gap. The study found that workplace support significantly moderated this relationship, consistent with Neves and Champion (2015) and Sonnentag and Fritz (2015), who emphasized that workplace support mechanisms can buffer the toll of emotional exhaustion on employees. These support mechanisms benefit individual well-being and attenuate the adverse impacts of emotional exhaustion on job performance.

Kalliath et al. (2020) also highlighted the positive relationship between workplace support mechanisms, such as work-life balance regulations, and increased employee job satisfaction and loyalty. A supportive workplace enables employees to harmonize professional and personal commitments more effectively.

6.5 Interventions to Address the Baby-Profit Gap

Addressing the baby-profit gap requires urgent action within the business and research communities. Perry-Jenkins and Gerstel (2020) highlighted the transformative influence of flexible work options and access to affordable childcare, which alleviate the stress of balancing business and family and foster business growth and enhanced quality of life. This study's findings echoed these sentiments, with respondents emphasizing the importance of on-site or subsidized childcare facilities.

Dias et al. (2020) highlighted the subtle yet profound effect of gender pay disparity on the baby-profit gap, suggesting that equitable pay and supportive processes benefit overall profitability and reduce the baby-profit gap. Financial empowerment, as emphasized by McKenzie (2017), through loans, grants, and financial literacy,

is vital for female entrepreneurs. The study also highlighted the importance of performance-based incentives and tailored mentorship programs for those navigating childcare responsibilities.

On a policy level, Jayachandran (2015) underscored the impact of parental leave regulations and government-backed childcare initiatives. The study's robust endorsement of paid parental leave reinforces the need for synchronized efforts on both organizational and policy fronts to address the baby-profit gap effectively.

7 CONCLUSIONS

This study has provided a comprehensive analysis of the factors influencing the baby-profit gap and the roles of emotional exhaustion and workplace support in this context. The findings underscore the multifaceted nature of the baby-profit gap, shaped by societal norms, workplace practices, and external support systems. Childcare responsibilities emerged as a significant detriment to earning potential, consistent with existing literature highlighting the impact of gender norms and societal expectations on women's career advancement. The challenge of balancing work and family responsibilities, compounded by a lack of affordable and quality childcare services, further exacerbates this gap.

The study also established a significant positive relationship between emotional exhaustion and the baby-profit gap, underscoring the adverse consequences of emotional fatigue on both individual and organizational performance. Emotional exhaustion diminishes job performance and organizational commitment, increasing turnover rates and healthcare costs. These findings reinforce the critical need for addressing emotional exhaustion to enhance productivity and reduce economic disparities for employees with childcare responsibilities.

Workplace support emerged as a crucial factor influencing the baby-profit gap and moderating the relationship between emotional exhaustion and this gap. Supportive workplace policies, such as flexible work arrangements, affordable childcare services, and supervisory support, can significantly alleviate the pressures of balancing professional and caregiving responsibilities. These findings align with broader literature advocating for organizational and policy-level interventions to address the baby-profit gap effectively.

The study's implications extend to policy-makers and organizational leaders, emphasizing the need for holistic and synchronized efforts to create equitable work environments. Interventions such as paid parental leave, gender pay equity, financial empowerment, and mentorship programs are pivotal in bridging the baby-profit gap. The integration of these strategies can foster a supportive and inclusive workplace, enabling female employees to thrive professionally while fulfilling their caregiving responsibilities.

This study highlights the critical interplay between societal expectations, workplace practices, and emotional well-being in shaping the baby-profit gap. Addressing this gap requires a multifaceted approach, integrating supportive workplace policies, societal change, and comprehensive childcare solutions. By fostering an environment that supports employees' professional and personal commitments, organizations can enhance productivity, reduce economic disparities, and create a more equitable and inclusive workforce. Future research should continue to explore these dynamics, with a focus on longitudinal studies to capture the evolving nature of the baby-profit gap and the effectiveness of various interventions over time.

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