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Preparing students for the future of work: Lessons learned from telecommuting in public accounting

Penelope L. Bagley, Derek W. Dalton, C. Kevin Eller, Nancy L. Harp

Appalachian State University, United States
Clemson University, United States

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A B S T R A C T

The COVID-19 pandemic required essentially all public accounting professionals to telecommute. However, alternative work arrangements (AWAs) such as telecommuting have long been offered by accounting firms to mitigate work-family conflict and other concerns inherent to the public accounting profession. Prior research has examined attitudes and perceptions about AWAs, but relatively little is known from the AWA adopters themselves and those who work directly with them. Given the heavy reliance on teamwork, multiple supervisors, and multiple clients in public accounting, it is not clear how telecommuting impacts critical relationship dynamics. Accounting students, though experienced with remote learning, can learn from pre-COVID telecommuters' insights and experiences. In this paper, we interview telecommuters in public accounting as well as a non-telecommuting teammate (subordinate or superior) to develop rich insights about telecommuting's impact from multiple perspectives. Our findings present best practices and challenges regarding telecommuting implementation within a team setting. Our results are useful to accounting educators as they advise and mentor today’s students, who are likely to enter a workforce with increasing prevalence of telecommuting post-COVID.

1. Introduction

Prior to the COVID-19 pandemic, telecommuting occurred when the use of telecommunications substitutes for the need for employees to travel to a centralized office location to perform work. Telecommuting, often interchanged with the term telework, has long been valued and emphasized as a work-family conflict, job dissatisfaction, and high turnover (e.g., Lopez & Peters, 2012; Sweeney & Summers, 2002; Hiltebeitel, Leauby, & Larkin, 2000; Hermanson, Houston, Stefaniak, & Wilkins, 2016), make telecommuting a particularly attractive option for retaining tal-

* Corresponding author.
E-mail addresses: bagleypl@appstate.edu (P.L. Bagley), dalton5@clemson.edu (D.W. Dalton), ellerck@appstate.edu (C. Eller), nharp@clemson.edu (N.L. Harp).

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ent and increasing employee job satisfaction. There are, however, unique aspects of the public accounting environment, such as the heavy reliance on teamwork, multiple supervisors, and multiple clients, that can pose a significant challenge to telecommuters and others in AWAs.

Post-COVID, essentially all accounting professionals (and students) were required to telecommute in response to widespread business (and campus) closures related to the COVID-19 pandemic. Opinions are mixed regarding the extent to which this sudden/prolonged shift to remote working will permanently alter the future of work. A recent Gallup poll indicates that about 60% of Americans prefer to work remotely as much as possible even after health concerns subside (Friedman, 2020), suggesting a large demand for telecommuting in the future. Business leaders have seen first-hand that numerous tasks can be effectively performed remotely, although many cite concerns about productivity, the loss of spontaneous interactions in the office, and the challenges that remote work brings to building and maintaining an organization's culture (Cutter, 2020). It is difficult to predict to what extent remote work will continue in public accounting after the pandemic subsides, however, the already increasing trend towards telecommuting is likely to be accelerated post-COVID-19.

Accounting students have now personally experienced some of the challenges and benefits to working remotely as it relates to the sudden shift to online learning during the pandemic. However, they likely do not understand how to effectively work remotely within the public accounting profession, where they will work almost exclusively in teams, not individually. They will be required to manage multiple relationships, including those with peers, supervisors, and clients. Our research, though conducted in a pre-COVID time period, provides valuable insights that accounting educators can share with students as they enter a post-COVID workforce.

We interview public accounting telecommuters and non-telecommuting teammates (either a superior or a subordinate non-telecommuting teammate) to gain a better understanding of how telecommuting impacts managing relationships with junior staff and partners (i.e., senior staff). Interviewing both the telecommuter a non-telecommuting teammate allows us the unique opportunity to compare two different perspectives of how telecommuting impacts relationship management and the perceived efficacy of the telecommuting arrangements. Our questions are designed to provide unique insights on how telecommuting relationships work and how telecommuting impacts vital relationships important for career success. Interviewing the telecommuter and members from different levels of a telecommuting team allows for triangulation of responses around the issue (Malsch & Salterio, 2016) and a broader understanding of telecommuting team dynamics. This unique information can be used to prepare students to succeed in the public accounting profession, which is likely to include more telecommuting opportunities in the future. Our results can also be used to improve telecommuting and telecommuting team relationships within firms. Successful telecommuting arrangements may help firms retain talented accounting professionals while maintaining high levels of client service.

We conducted interviews with twelve public accounting professionals, including six telecommuters, four subordinate team-members, and two supervisor team members (see Table 1 presented in Section 3). Five of the six telecommuters were at the manager level, and one telecommuter was a senior. We primarily focus on telecommuters at the manager level for three reasons. First, common practice prior to COVID was that telecommuting arrangements were typically utilized at the manager level or above (as well as high-performing seniors). Second, the manager level is an especially difficult role to navigate (regardless of AWA use), in which the management of junior staff, partners, and clients is key to success and promotion (Kornberger, Carter, & Ross-Smith, 2010). Our focus on telecommuters at the manager level helps us to provide richer insight into how telecommuting interacts with the more relational nature of the duties at the manager level and above, such as managing staff/seniors, managing engagements for/with partners, managing clients, managing perceptions (i.e., impression management), and the firm politics of ultimate promotion to partner (e.g., Kornberger et al., 2010). Finally, the manager level is important because it represents a critical career point in which many female professionals tend to “drop out” of public accounting. Improving access to AWAs may help public accounting firms reach their goals to retain and promote more women (AICPA, 2017).

The responses indicate that, as expected, telecommuting has both advantages and disadvantages with respect to managing vital co-worker relationships. In particular, telecommuters have more of a challenge navigating relationships with both their subordinate and supervisory co-workers. Several participants noted the lack of casual interaction as an impediment to important relationship attributes, such as gauging team morale, answering on-the-fly questions, and managing impressions with senior co-workers. Interestingly, telecommuters also consistently expressed that they often work more hours than they would in the office because of a self-imposed need to “go the extra mile” to show that they are working hard given their lack of visibility at the office. Working additional hours could have unintended negative consequences on employee burnout and retention among telecommuters. Further, several of the telecommuters described subtle issues (such as having their names listed later in emails) which make them feel as though they have less input and decision-making authority within the firm. Additionally, all of the telecommuters reported that an exclusively home-based telecommuting arrangement is neither ideal nor realistic; rather, the telecommuters reported that a hybrid-telecommuting arrangement whereby the telecommuter visits the office on a semi-regular basis is more reasonable within the public accounting profession. Finally, all the telecom-

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3 For one telecommuter we were able to interview two non-telecommuting teammates; for another, we were unable to schedule an interview with a non-telecommuting teammate.

4 A recent survey by the AICPA reports that new accounting graduates are hired in nearly equal proportions (51% female, 49% male), but men make up 58% of all CPAs in firms, and 77% of partners (AICPA, 2019).
mutters reported that technological advances such as accountability software (that displays when they are “actively working”) have made telecommuting much more feasible within the public accounting profession.

In summary, interview participants provided unique and detailed insight into the telecommuting relationship dynamics in public accounting (pre-COVID). Several findings were surprising and warrant further research. We hope the evidence provided through these in-depth interviews can inform future research in the post-COVID era and motivate further investigation into the attributes of the telecommuting relationship dynamics unique to public accounting in order to improve the arrangements for all stakeholders. By undertaking a detailed investigation of telecommuting within public accounting, we contribute to the growing body of work-life balance research within the accounting discipline (e.g., Cohen & Single, 2001; Sweeney & Summers, 2002; Almer & Kaplan, 2002; Almer, Cohen, & Single, 2003; Almer, Cohen, & Single, 2004; Almer & Single, 2004; Pasewark & Viator, 2006; Buchheit, Dalton, Harp, & Hollingsworth, 2016; Dalton, Cohen, Harp, & McMillan, 2014). In particular, given that work-life balance concerns are increasingly important for younger accounting professionals (e.g., Buchheit et al., 2016; Bagley, Dalton, & Ortegren, 2012), gaining a better understanding of telecommuter experiences (both good and bad) is important for accounting firms that mentor and guide younger professionals. Additionally, this information is important for accounting educators who frequently advise and mentor students who want work-life balance and, therefore, may utilize telecommuter arrangements in the future.

The remainder of the paper is organized as follows. The following section presents a literature review. The third section presents a discussion of methodology, and the fourth section discusses participant responses. The fifth section presents implications for future research. The final section concludes the paper.

2. Literature review

2.1. Benefits of telecommuting

The benefits, both financial and emotional, of telecommuting to both a telecommuter and an employer can be great. It is estimated that the typical business would save $11,000 per person per year in a telecommuting arrangement, and the teleworker would save between $2000 and $7,000 per year (Global Workplace Analytics, 2016). Telecommuters report less emotional and physical fatigue than on-site workers, with 54% and 45% of remote workers and regular teleworkers, respectively, reporting they are very satisfied with their jobs (Bolt Insurance Group, 2017). Furthermore, telecommuting and other alternative work arrangements (AWAs) can result in less employee stress and burnout, (Kossek & Ozeki, 1999), increased productivity (Hill, Miller, Weiner, & Colihan, 1998; Nord, Fox, Phoenix, & Viano, 2002), increased job satisfaction (Baltes, Briggs, Huff, Wright, & Neuman, 1999), and decreased employee turnover, an issue that is paramount in the public accounting profession (Dalton & Mesch, 1990; Connor, Hooks, & McGuire, 1999; Buchheit et al., 2016). Recent accounting research also indicates that organizational support for AWAs (including telework) reduces turnover intentions of female auditing professionals (Dalton et al., 2014). Further still, telecommuting in the public accounting profession allows for a larger pool of potential employees. That is, by eliminating the need to commute into an urban area, firms could attract graduates who may prefer to live and work in more rural areas (Ras, 2008).

Research specifically examining the accounting profession finds that employees with AWAs, including, but not limited to, telecommuting, report less stress and burnout than those in standard work arrangements (Almer & Kaplan, 2002). Further, employees report greater job satisfaction. Supporting employees on AWAs through mentorships helps to reduce stress even more and alleviates concerns of diminished personal accomplishment, a particular problem for employees on AWAs (Almer & Kaplan, 2002). Additionally, early research indicates that perceived quality of the work produced and the job commitment by telecommuters is no different than those who do not telecommute (Frank & Lowe, 2003).

2.2. Challenges of telecommuting

Telecommuting and other AWAs can have drawbacks as well. Prior research finds that AWAs, such as telecommuting, can increase the difficulty of scheduling and job coverage for firms (Nord et al., 2002; Baltes et al., 1999). Further, AWA usage is associated with reduced promotion/salary increases (Nord et al., 2002), lower informal performance evaluations (Johnson, Lowe, & Reckers, 2008), and lower long-term career potential (Frank & Lowe, 2003). Despite the existence of AWAs in public accounting firms and the active promotion of such programs to recruit and retain employees, many employees do not feel they are viable options. For example, recent survey research from Buchheit et al. (2016) finds that Big 4 accounting professionals feel that AWAs are supported by their firm; however, they also feel that they could not use an AWA (such as telecommuting) and remain effective in their job.

The negative effects of AWA usage could stem from the “out-of-sight, out-of-mind” mentality, or the difficulty managers face when dealing with team members whose work arrangements do not follow traditional guidelines, with whom they have little face time, and with whom they have to rely and trust more through technology versus face-to-face experiences (Frank & Lowe, 2003). Telecommuters in particular need to worry about the “out-of-sight out-of-mind” effect on job advancement.

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5 We acknowledge that attitudes on the viability of telecommuting have likely changed since the COVID-19 pandemic, in which essentially all professionals were forced to work from home. However, we are not aware of any research that has examined perceptions on AWAs since the pandemic began in 2020.
(Lim & Teo, 2000) and, potentially, team dynamics. Anecdotal evidence indicates that, at least in some environments, telecommuting can breed resentment among co-workers (Harris, 2000).

The ability for a practitioner to manage relationships with teammates, including both junior and senior staff, at a firm is vital for success and promotion in the public accounting field. However, very little prior research provides insight into how telecommuting impacts the ability to manage such critical relationships, and the research that does exist is inconclusive. For instance, upon surveying approximately 100 telecommuters, Reinsch (1997) found some evidence that the relationship between a telecommuter and a manager is impacted by the duration of the telecommuting arrangement. In particular, the telecommuter felt less trust between him/herself and a manager after telecommuting for a year versus just a few months. However, trust level increased amongst telecommuting arrangements lasting over a year. Furthermore, upon surveying over 200 telecommuters, Golden (2006) similarly found a positive relationship between telecommuting and the relationship quality with managers. He contends that telecommuters may be compensating for fewer face-to-face interactions with managers by being more vigilant in communicating with managers and having more meaningful conversations. He also examines the relationship quality between telecommuters and co-workers, but finds the opposite result: a slightly negative relationship. To reconcile these findings, Golden (2006) suggests that there may not be as much incentive for telecommuters to be as vigilant with co-worker relationships as with manager relationships.

While both Golden (2006) and Reinsch (1997) provide some insight into how telecommuting can impact crucial relationships among co-workers, neither examine telecommuters in the public accounting field, where relationships with senior level co-workers (i.e., partners) and junior level co-workers (i.e., staff) are vital to the success of an engagement. To find out more about how telecommuting impacts these relationships, our first research question examines the following:

**RQ1a:** How does telecommuting impact relationships with junior level co-workers?

**RQ1b:** How does telecommuting impact relationships with senior level co-workers?

Prior research finds that telecommuters in private accounting settings are rated lower than either traditional or flextime employees, suggesting that accountants associate a lack of “face-time” with lower productivity (Frank & Lowe, 2003). However, technological advances such as screen sharing, online meeting platforms (e.g., Zoom, Microsoft Teams, etc.), and instant messaging have likely altered the telecommuting experience, making telecommuting more feasible within the public accounting work environment. Therefore, given that technology has vastly improved since earlier accounting studies on telecommuting (e.g., Hooks & Higgs, 2002; Frank & Lowe, 2003), we examine the following research question:

**RQ2:** How have recent technological advances in public accounting impacted the telecommuting experience?

Finally, we are also interested in examining the pre-COVID era requirements for an accounting professional to become a telecommuter. For example, do firms have formal processes in place which specify who can become a telecommuter (e.g., a specific rank, such as manager)? Additionally, is the telecommuter position better suited for certain types of clients, such as smaller, less complicated clients? Further, do employees have to demonstrate certain characteristics prior to engaging in telecommuting arrangement (e.g., self-starters who are disciplined in completing tasks)? To address these questions, we examine the following research question:

**RQ3:** What are the requirements for someone to become a telecommuter within the public accounting profession?

3. **Methodology**

To examine our research questions, we conducted semi-structured interviews with 12 public accounting professionals, each of whom worked within a telecommuting team. Semi-structured interviews utilize open-ended questions and, therefore, provide for greater elaboration of responses (Lillis, 1999), which is particularly useful when gathering information regarding unknown practices. We identified telecommuting teams to interview through personal contacts at a large Southeast university in the United States. We identified six public accounting firms with telecommuting teams willing to participate in our study: three Big 4 accounting firms and three regional size firms. Of the 12 public accounting professionals interviewed, six are telecommuters and the other six are non-telecommuting team members who each work with one of the six telecommuters interviewed. Four of the non-telecommuting team members are subordinate teammates (i.e., junior staff) and two are higher-level teammates relative to the telecommuter. We chose to interview telecommuting teams to gather a more complete picture of how all involved parties perceive telecommuting arrangements.7

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6 For example, the technology discussed in these studies as necessary for telecommuters to work at home included printers, fax machines, voice mail, email, cell phones, and the Internet.

7 Ideally, we would have interviewed both a junior and senior for each telecommuter. However, due to the in-depth and time-consuming nature of the interviews, availability of participants was limited.
For qualitative studies such as this, the recommended sample size varies greatly, with some fields indicating a range of 30–60 interviewees and others indicating a range with as little as five interviewees (Mason, 2010). In field research, statistical significance is not the goal. Rather, the objective is to “tap into the knowledge of those who have the requisite experience, first-hand knowledge, and understanding to provide meaningful insight into the issue being investigated” (Malsch & Salterio, 2016, 6). While large-scale surveys are capable of generalizing specific findings to larger populations, we highlight that specific findings from interview-based studies do not extrapolate onto general populations, such as the general population of all telecommuters. By utilizing an interview-based study, we aspire to uncover detailed perceptions of a small group of telecommuters, which, in turn, can help us identify themes experienced by telecommuters. These themes may provide useful implications for public accounting firms, accounting educators (who can share insights with students entering the public accounting profession), and academic research in accounting. A general guideline for qualitative sample size requirements is saturation— the point where most views are covered and answers are beginning to become repetitive (Morse, 1995; Morse, 2000). Many of our responses began to become repetitive, so we believe that we reached an acceptable sample size; however, we do note that saturation is a subjective determination. Further, while other interview studies may have a slightly larger sample size than our study, we emphasize that finding telecommuters to serve as interviewees is considerably more difficult than finding more general groups of accounting professionals (i.e., auditors, tax professionals, managerial accountants) to serve as interviewees. That is, given that the overall population of (pre-COVID) telecommuters is much smaller than the overall population of other groups of accounting professionals (i.e., auditors, tax professionals, etc.), it is significantly more difficult to find telecommuters to serve as participants in an interview-based study than the more-general accounting professionals oftentimes utilized in prior interview-based studies in accounting. Given the scarcity of prior accounting research on telecommuters and the relative difficulty of collecting data on telecommuter experiences, our findings provide particularly valuable insights to accounting research.

After gathering demographic data, we asked practitioners questions about how telecommuters managed relationships with junior staff and with partners. We also asked questions about general office socialization processes and how telecommuting changes the socialization process. We concluded the interview with general questions about telecommuting, including questions regarding career ceilings, telecommuting logistics, and the type of work best suited for telecommuters. Similar to Barrett, Cooper, and Jamal (2005), we did not use a standardized interview script for all 12 participants, as each participant group required unique interview questions.

We conducted phone interviews of all participants in May, June, and August of 2016. Interviews were audio recorded and transcribed. Two researchers were on each call. One researcher asked questions while the other took notes. The interviews ranged from about 16 min to 50 min, with an average interview length of 33 min. At the beginning of the interviews, we utilized several techniques to develop a rapport with each of the interviewees to enable the interviewees to feel comfortable and transparent with us. For example, for interviewees who we already knew, we spent considerable time discussing how they have been doing, and for interviewees who we did not know before, we spent considerable time introducing ourselves as well as our backgrounds in public accounting. Following these introductions, the interviews began with a brief description of the study, assurance of anonymity, and oral consent, as required by our academic institutional review boards. Then, we asked demographic questions, followed by the specific questions in the areas identified above. Once the responses were transcribed, each of the authors independently reviewed the responses to identify noteworthy themes that are discussed in this paper. The authors engaged in lengthy conversations to identify themes that we felt represented the thoughts and beliefs of the accounting professionals in this study.

### 3.1. Participant demographics

Of the six telecommuters interviewed, three are tax senior managers, one is an audit senior manager, one is a new manager in the risk assurance area, and one is a senior auditor. While our sample is not random, four of the six telecommuters interviewed are female, consistent with prior research findings that most AWA participants are female (e.g., Almer, Cohen, Single, & L. E., 2003). The average work experience for the telecommuters is 9 years, and the average interview time is approximately 40 min.

Of the six telecommuter teammates interviewed, two are senior members to the telecommuter: one an audit partner, the other an experienced manager in the risk assurance area. Four are junior members relative to the telecommuter: one an audit senior, one a tax manager, one a tax associate, and one an audit associate. The average work experience is 7.9 years, and the average interview time is approximately 26 min. See Table 1 for more detailed demographics.

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8 A follow up interview with the first telecommuter participant interviewed, the telecommuter from the regional firm, was conducted in July of 2017. The follow up interview included questions from a revised interview transcript.
4. Discussion of responses

4.1. Research question 1

4.1.1. RQ1a - Managing relationships with junior-level staff

Our first research question examines how telecommuting impacts relationships with junior-level co-workers (RQ1a). Being able to manage the engagement team appropriately is an important job function for telecommuters. Therefore, the first set of questions we asked are related to how well the telecommuter manages junior staff on their engagement teams.

A consistent theme mentioned by the telecommuters is that telecommuting requires additional effort to ensure adequate levels of communication with subordinates. For example:

"When telecommuting, I deliberately spend a lot of time on the phone with my team and I ask a lot of questions for comprehension, and I'll ask them to repeat the task back to me just to make sure they're understanding so I don't have someone nodding in confusion on the other end of the line. So it does require additional effort in that respect." (Telecommuter).

As mentioned by this telecommuter, telecommuting requires additional effort to ensure that junior staff fully comprehend what the telecommuter is trying to convey via phone conversations. Most of the telecommuters indicated that delegating tasks as a telecommuter required additional effort and was less efficient than if the telecommuter were in the office. Junior staff team members indicated that the telecommuting relationship requires additional effort on their end as well to ensure effective communication occurs. For example, as mentioned in the following quote from a junior staff team member, having a successful telecommuting relationship requires significant effort both ways (i.e., effort from both the telecommuter and the non-telecommuter junior staff):

"[For telecommuting to be successful], there has to be a culture of wanting to provide honest and open communication and feedback both ways as well...I try to let him [i.e., the telecommuter] know what my plans are and when I'm available to be on calls and working versus when I'm not, and I think that's really key to this process—to be in almost constant communication...and it works when you're working so closely with someone." (Non-telecommuter, Junior Staff).

This junior staff member highlights the importance that both parties (i.e., the telecommuter and the non-telecommuter) commit to constant, open communication to make the relationship succeed. Another junior staff accountant reiterates this point by describing how his telecommuter is constantly available via cell phone, which, in turn, allows the junior staff member to maintain a high level of productivity. That is, because the telecommuter offers readily available communication, junior staff team members are able to avoid "spinning their wheels" when they get stuck on particular tasks:

"A great thing that she [the telecommuter] does is she gives all of us her cell phone number, so if I'm working on something for her and I am totally stuck, I don't have to wait an hour or so before I can talk to her before she gets home. I can call her on her cell phone and she is totally available all the time. So that's important. It might hinder the benefits of telecommuting a bit to the telecommuter, but it makes it easier on the non-telecommuter working with the telecommuter." (Non-telecommuter, Junior Staff).
Given the critical nature of maintaining high levels of communication within telecommuting relationships, we also asked the telecommuters if there were any types of communication that should be addressed in-person versus over the phone or within an email. Because emails can be easily misinterpreted, several of the telecommuters indicated that performance-related items should be discussed over the phone rather than within an email. Additionally, if there is a serious issue, then a face-to-face discussion is preferred. For example:

“You know, I think it was always hard with performance related things, like review notes or if you just need to give some constructive feedback. That’s harder unless you’re sitting with them and you can say, ‘Hey you missed this, let’s talk about this, how can we do this better next time?’ Those are obviously always better over the phone than email.” (Telecommuter).

“So if it’s something important, I’ll grab them on the phone and be like ‘hey let’s walk through this.’ But if it’s aggravated [serious], … I’ll wait until I go down to [their city] and have that face to face conversation, usually over coffee or lunch or something.” (Telecommuter).

“I tend to use a phone call for anything where I feel like my tone may be misconceived via email.” (Telecommuter).

As open communication is critical for the success of telecommuting, we also asked telecommuters how they gauged the general tone and morale of the group. All of the telecommuters indicated that phone conversations and other technological tools, such as Zoom, were used to help gauge team morale. While one telecommuter indicated that he/she felt “very connected to the team because we were in constant communication,” another telecommuter admitted that “on a day to day basis you maybe don’t gauge it as much as you do being face to face.” Similarly, while some of the junior non-telecommuter teammates felt the telecommuter was able to gauge morale through scheduled phone conversations, check-ins, and weekly conversations, other junior-level teammates perceived that the telecommuter was not in-tune with the morale of the group:

“I don’t necessarily think she has a gauge on, like, the team in general, the dynamic in general, and the morale, because she’s not here for… the rumbling or the gossip or whatever.” (Non-Telecommuter, Junior Staff).

“I know that there was some resentment [toward the telecommuter] this busy season because little tasks that would just come up in the office like organizing a 1040 … that we dealt with, but she never saw it because she wasn’t here … So I think some people thought that some of her work was thrown on them, when it shouldn’t have been. I think that kind of hurt the dynamic.” (Non-Telecommuter, Junior Staff).

Surprisingly, the above quote indicates that some junior staff members even resent their telecommuter supervisor when they have to “deal with” little tasks that the telecommuter is not aware of, ostensibly because they are never in the office. Several of the interviewees indicated that this resentment is particularly pronounced when the telecommuter is never in the office. Therefore, to counter this resentment and its detrimental impact on employee morale, several of those interviewed indicated that telecommuting is better suited as a hybrid working relationship in which the telecommuter makes regular touch-points on the phone and in-person. For example:

“I’ve got five U.S. counselees with the firm, so in addition to having regular touch-points on the phone with them, I also am very deliberate about when I am in the office, sitting down over coffee, over lunch, over breakfast, with each of them on a regular basis and make sure they’re getting the face-to-face support they need.” (Telecommuter).

In short, the interviewees consistently indicated that telecommuters need to visit the office occasionally in order to maintain effective relationships with team members. Several of the telecommuters mentioned that it is also necessary to have some face-time in the office in order to help socialize and mold junior staff. Due to the nature of the arrangement, telecommuters indicated that they are more intentional about socializing and molding junior staff, and that it requires more effort, more planning, and more structure to do so. In summary, the telecommuters and junior staff indicated that for the telecommuting relationship to be successful for both the telecommuter and the junior staff, a hybrid telecommuting relationship is preferred. Specifically, telecommuters consistently noted the importance of periodic office visits, not to simply “show” that you are working, but instead to nurture and build new relationships with others in the firm. One telecommuter mentioned that her firm requires telecommuting employees to prove that they are not only technically competent, but that they are well-rounded and specifically helping other people in the firm (e.g., counselling proteges, attending recruiting events, etc.).

Finally, while most telecommuters indicated that telecommuters should make an effort to show some face-time in the office, several of the telecommuters also highlighted the benefits of not always having to be in the office. Specifically, several telecommuters indicated they were more productive working from home because they did not get caught up in office gossip and non-work-related conversations. They also felt less stress because they did not “pick up the negative energy” of coworkers playing office politics. For example:

“I was kind of relieved to not be in it honestly, because if you’re in it, you pick up the energy around you. You see all these people playing games, and you can’t help but get caught up in it, so for me it was like I had less on my plate, less of these external forces telling me what I should be doing.” (Telecommuter).

“Going out to lunch, going to get coffee, just kind of walking around, which is good because you’re building friendships and camaraderie, but when I worked from home, I was like, “Oh my gosh, I get so much more done…” You don’t know the
cause and effect, but yeah I felt so much more productive just because of the one-off conversations and the socializing aspects of it.” (Telecommuter).

4.1.2. RQ1b - Managing relationships with partners

Our first research question also examines how telecommuting impacts relationships between telecommuters and their supervisors (i.e., partners) (RQ1b). Therefore, the next set of responses involves several quotes from team members who supervise the telecommuters. We refer to these team members as “supervisory team members.” As mentioned earlier, one of the supervisory team members is a partner and the other is a manager.

Relationships between telecommuters and office partners are particularly important, especially when it comes to advancement possibilities. Most telecommuters we interviewed were in either senior manager or manager positions; therefore, to advance further, they would need the support of the office partners. Consistent with earlier findings, both telecommuters and non-telecommuter supervisory team members believe that telecommuters should make regular, weekly touch points with their supervisors/partners. Supervisory team members also indicated that regular communication with frequent touch-points is necessary so that they are aware of telecommuters’ ongoing projects and work schedules:

“It does require more regular touch points and setting up calls, as opposed to when she was not remote. So you kind of have to make the additional effort of setting up very formal calls and what not.” (Non-telecommuter, Supervisory Team Member).

“Make sure that you have communication at a very regular basis, whether it be emails or picking up the phone, making sure the communication is very regular—almost over communication. Also keep a schedule. I don’t care what crazy schedule you have, but keep to it, so I know how to get in touch with you. I am okay if you have to go to a doctor’s appointment or if you have to go to your son’s baseball game. That’s fine as long as I know what’s going on and I know what your schedule is.” (Non-telecommuter, Supervisory Team Member).

Consistent with this theme, telecommuters reported the need “to go the extra mile” to show they are engaged and “plugged-in” with their supervisors. The following quote articulates this sentiment:

“I didn’t want people to think I was home eating Bon Bons watching soap operas, so I put some pressure on myself to just always be responsive, so people know, yes, I am at home, but I’m sitting in an office, door closed with no kids.” (Telecommuter).

We also asked telecommuters whether they felt any bias from partners against telecommuting arrangements. None of the telecommuters interviewed had experienced any bias themselves; however, two of the telecommuters, acknowledged that there are likely older partners that have biases against telecommuting as they would prefer to have employees around and available to talk whenever needed. One telecommuter noted she tries to mitigate this face-time issue by participating on various committees and working diligently to make meaningful contributions. Further, several telecommuters indicated that they make regular office visits to meet with partners so that potential promotions are not side-tracked or derailed. Essentially, because of firm politics regarding potential promotions, the telecommuters were acutely aware of the need to manage partner impressions by displaying adequate levels of face-time:

“I think if you are really a go getter and trying to work your way up the ladder, you do have to make that effort to build the relationships with the people in the office, so I’d say it’s a best practice not to be a one hundred percent telecommuter and to be in the office a couple days a week or a day a week so that you can do that whole face-time thing. You and I both know a lot of it is the politics. It is relationship building internally branching you. You can’t just sit at home and work all day and wait for someone to take care of you....To be promoted, you have to show others that you’re well-rounded.” (Telecommuter).

“I am deliberate about swinging by his [the partner’s] office, sitting down with him, catching up with him, asking if he wants to go to lunch together or go to coffee together, to stay in touch.” (Telecommuter).

In the same vein of biases, we also asked participants if telecommuters have the same, more, or less input in critical firm decisions as their in-office counterparts.9 While most telecommuters did not perceive that their input had changed, several telecommuters mentioned that there were subtle differences that likely imply that they have less input. For example:

“My hours are equaling or exceeding the hours of those in my group, so I’m working just as hard. But when people send emails, I might not be listed till third or fourth on the emails, because I’m not as important because I’m not there. Little things like that are very subtle, which I feel like if I were in the office, I would be at a higher decision-making [level].” (Telecommuter).

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9 We did not ask the junior non-telecommuter teammate questions regarding the telecommuters’ relationships with partners, as we did not feel they would have the appropriate experience to be able to provide accurate insight into those relationships.
This telecommuter indicates that small things, like the order in which one's name is listed in an email, signal that the telecommuter likely has lost some influence in the office. A non-telecommuter partner reiterated this perception by confiding that sometimes telecommuters have less decision-making influence because they are forgotten during management meetings:

“We do make a concerted effort to schedule management meetings where she [the telecommuter] can be here. And that is important. I make a concerted effort to make sure that she is in the loop on different items. But it [i.e., the input] is going to be a little bit less, because, you know, some of the other partners might say we forgot about [the telecommuter].” (Non-telecommuter, Supervisory Team Member).

In summary, the telecommuters and non-telecommuter partners provided a nuanced analysis of the subtle biases that telecommuters experience. That is, while not overt, the biases experienced by telecommuters likely exist because telecommuters are oftentimes out of the office (i.e., out-of-sight, out-of-mind), thereby resulting in less firm input and influence.

4.2. Research question 2

4.2.1. Technology and emerging trends

Our second research question examines how recent technological advances have impacted the telecommuting experience. Our conversations with telecommuters and their teammates suggest that rapid advances in technology mitigate some of the concerns about telecommuting. Most participants noted that their firm uses an instant messenger application in which employees can see who's online and “active”, allowing supervisors and teammates to “see” when telecommuters are active and working on their computer. By employing these accountability measures, public accounting firms can eliminate some of the negative perceptions felt by co-workers and supervisors (e.g., that telecommuters are not working as hard at home). For example, one of the telecommuters emphasizes that these accountability measures are critical in creating a successful telecommuting experience; otherwise, supervisors and co-workers assume that they are not working as hard:

“I think you really need to have those measures [accountability measures] in place in order to make it work. Otherwise, I think there are a lot of assumptions that could be made like “what is [the telecommuter] doing, is she at home or is she hiking?” You [can] see whether I’m active on my computer and my phone is right here next to me...[with] the log-in log-out [information]. I think some of those measures have to be in place in order to make it a successful situation.” (Telecommuter).

The use of instant messenger appears to be pervasive in all firms we interviewed, with employees using instant messenger to communicate within and across teams to stay in constant contact throughout the work day. Telecommuters explained that this enhanced visibility and emphasized that quick responses to questions on instant messenger (and other communication channels such as email and cell phone) were helpful in demonstrating that they are working and productive from their home office location. In fact, several telecommuters indicated that instant messaging and texting are the preferred methods of communication, as they are more instantaneous than e-mail.

“I love having the instant messenger because I can send them a message and then we can follow that up with a phone conversation or email. I feel like email is not as important as it used to be. People used to always respond quickly to an email and you don’t see that as much anymore. I feel like it’s either a text or instant message.” (Telecommuter).

One of the hallmarks of public accounting is the heavy reliance on team-based work. The public accounting model relies on experienced accounting professionals teaching and training those with less experience on a daily basis as they delegate tasks and review work. This aspect of public accounting means that telecommuters who are not “on-site” with their teammates everyday must rely on technology while teaching junior team members instead of being able to simply talk about issues face-to-face. While this issue was much more challenging in decades past, current telecommuters we interviewed noted several technological tools that make communications and “teaching” much easier. According to both the telecommuters and the telecommuter teammates, instant messaging is a close substitute for face-to-face conversations, representing a big improvement over e-mail which was more commonly used when the prior accounting studies on telecommuting were published (e.g., Hooks & Higgs, 2002; Frank & Lowe, 2003).

Several telecommuters also indicated that they use screen-sharing software to demonstrate what they are discussing on junior staffs' computer screens, therefore allowing for conducive teaching opportunities. Further, if telecommuters are not able to visit the office for an extended period of time, then technological tools such as GoToMeeting, Zoom, Webex, and Microsoft Teams are helpful in maintaining a more visible and interactive presence with the team.

“GoToMeeting is just a website that I can share my screen. ... So basically I pull up PowerPoint or whatever I want on my screen and it broadcasts to them. They'll blow it up on the office wall there ...to do meetings.” (Telecommuter).

While these technological advances have made telecommuting more feasible in recent years, other emerging trends such as outsourcing have also made telecommuting a more viable option for those in public accounting. For example, as mentioned in the following quote, outsourcing has conditioned many public accounting professionals into working with individ-
uals who are employed remotely, which, in turn, makes co-workers more comfortable and accepting of working with telecommuters. In summary, technological advances and emerging trends such as outsourcing are making telework more acceptable and feasible within the public accounting profession:

“We have a fully functioning U.S. office in India and one in Delhi, and I’ve spent about four years working very closely with developing that office and training both on-site rotations and then also remotely. So, all of our professionals are familiar with working remotely, whether it’s other teams around the U.S. or with our colleagues in India or integrated on many of our large clients.” (Telecommuter).

4.3. Research question 3

4.3.1. Requirements to become a telecommuter

In the final research question, we investigate the requirements for an accounting professional to become a telecommuter within the public accounting profession in the pre-COVID era. The interviewees indicated that their firms do not have any explicit rules for who can (or cannot) become a telecommuter. As indicated in the following quotes, the decision process for who is allowed to become a telecommuter is largely determined on a case-by-case implicit basis:

“So it’s not like it’s an open invitation for anyone to be a telecommuter, but when there is a situation that comes up, we look at it very closely to see if it works to keep a valuable person.” (Non-telecommuter, Supervisory Team Member).

“I still think you have to prove yourself a little bit before you can just assume that it’s your right. I would say it’s not rigid, it’s kind of implied.” (Telecommuter).

As mentioned by the telecommuter above, there is a perception among the interviewees that public accounting professionals need to earn the right to become telecommuters. That is, not everyone is offered the opportunity to engage in a telecommuting arrangement. For example, the following quotes indicate that public accounting professionals must be organized, disciplined, and natural self-starters to even be considered for a telecommuting arrangement:

“Our firm policy is that it depends on the person and if they are able to work unsupervised in the office. If they aren’t able to work unsupervised in the office, then we don’t want them working from home. We haven’t yet set a threshold from a position, meaning if you’re a manager or above you can do some work from home.” (Telecommuter).

“The most effective telecommuters—and I have had a number of individuals—have to be self-starters, they have to be disciplined, and they have to be organized. If you have someone that has trouble being organized in the office and staying on task, they cannot telecommute. To me, that is the largest qualifier.” (Non-telecommuter, Supervisory Team Member).

While the interviewees indicated that their firms do not have explicit rules for who can become a telecommuter, most of the interviewees indicated that public accounting professionals should be at the manager level or higher before they pursue a telecommuting arrangement. Otherwise, as mentioned in the following quotes, telecommuting would not be effective as it is likely that the relatively inexperienced individual would need too much one-on-one hand-holding:

“I think manager and above is best. I think senior roles are really where you need to be out in the field and doing the in-charge work for a normal audit. I think manager or above is probably the best where you’re doing a lot of reviews.” (Telecommuter).

You also have to have some level of experience. So someone in the 4–5 year experience range. Someone below that is still learning and they need a lot of “hand holding” and “one-on-one” to be able to be successful.” (Non-telecommuter, Supervisory Team Member).

Once the public accounting firm has agreed that an individual can pursue a telecommuting arrangement, one of the telecommuters indicated that it is helpful to validate the arrangement with a formal agreement. While many public accounting firms allow employees to work from home periodically without a formal agreement, the following quote suggests that there is a major benefit to employees who work from home frequently to formalize the arrangement. Namely, a formal agreement validates the telework arrangement and removes some of the potential guilt that an individual may experience as a telecommuter:

“Once I had a formal arrangement...paperwork...and it was signed off from my superiors that I would be working from home, that made me feel more validated...[Before the formal arrangement], I would feel guilty just working from home until I got that stake in the ground saying “okay, it’s official.” That kind of made it more justified.” (Telecommuter).

Finally, we asked if there were certain client characteristics that would also influence whether or not someone could engage in a telecommuting arrangement. For example, perhaps individuals who work primarily on large, complex clients would not be able to pursue telework. Most of the respondents, however, indicated that assigning a telecommuter to a client was client-dependent and should be determined on a case-by-case basis. However, several interviewees indicated that if it is a new client that is particularly complex, then telecommuting may not be ideal. Further research is warranted to determine if there are certain client attributes, such as size, that should be considered when assigning clients to telecommuting teams.
5. Implications for future research

The research questions in this study were examined prior to the pandemic of 2020, before accounting professionals were required to suddenly shift to telecommuting due to COVID-19 health concerns. Although the future of remote work is uncertain, it is likely that telecommuting will become more common within public accounting after COVID. While our research provides insights and advice that are useful to students preparing to enter the public accounting profession, our results also uncover a number of unanswered questions that future research could examine.

5.1. Productivity

Our results reveal that while there are losses in efficiency associated with telecommuting, particularly when managers are training staff and delegating tasks to staff, there can be offsetting gains in efficiency and productivity. For example, one of the telecommuters felt that they were more efficient because they were able to avoid random office conversations and meaningless gossip. Another telecommuter mentioned that they felt less stress because they did not have to internalize the negative energy that can sometimes exist in an office when employees are playing political games. Further, several telecommuters highlighted the time saved by avoiding a long commute. Thus, some losses of efficiency at the team level (e.g., delegating tasks) may be offset by the telecommuter’s individual efficiency gains mentioned above. However, future research could examine this issue empirically.

It is important to note that our research also explored relationship dynamics in teams where one person was a telecommuter and the other team members were on traditional work schedules (working “on site”). During the COVID-19 crisis, all team members were forced to telecommute, and it is possible that more team members will be telecommuting even after the pandemic subsides. Therefore, future research could also examine how productivity is impacted when all (or most) team members are telecommuting.

5.2. Increased workload

Although prior research primarily suggests that telecommuting improves work-life balance and reduces burnout (e.g., Kossek & Ozeki, 1999), our research suggests that working remotely can also have unforeseen consequences in public accounting. For example, there was a strong consensus among those interviewed that telecommuters work harder than most to “prove themselves” to partners and others in the firm. This was also affirmed by subordinate non-telecommuting teammates as well as higher-ranking non-telecommuting teammates. The implication to public accounting is that conscientious telecommuting managers may face added pressure and a self-imposed increased workload after choosing to telecommute. Additionally, since their office is in their home, telecommuters may experience difficulty setting limits and boundaries around their work schedule to avoid working at all hours. In short, the perceived need for telecommuters to work harder to “prove themselves” and difficulty setting work boundaries may possibly lead to increased burnout and turnover among telecommuters. We encourage future research to further investigate this issue.

5.3. Structure of arrangements

Our research also investigated whether firms had formal processes which dictate who can (or cannot) engage in a telecommuting relationship in the pre-COVID era. While all the interviewees indicated that there were no explicit firm rules that dictate who can pursue a telecommuting arrangement, there was a general consensus that someone wishing to telecommute should first work in a standard office setting and prove themselves as competent, trustworthy professionals prior to seeking a telecommuting arrangement. As our interview participant pool reflects, this often occurred at the manager level in public accounting. Future research could examine what formal processes and rules public accounting firms develop around telecommuting arrangements after the COVID-19 pandemic.

Our research also suggests that telecommuting managers need to work under the appropriate partners/shareholders (i.e., those who will be supportive of the arrangement) to have a successful telecommuting arrangement. Further, as mentioned by several interviewees, telecommuters should be organized, disciplined, high functioning individuals who are natural self-starters before considering a telecommuting arrangement. Given that all ranks of public accountants have now personally experienced remote work due to COVID-19 lockdowns, future research could explore whether the same hurdle to “prove yourself” (e.g., by attaining either a promotion to manager or by proving to be an especially high-performing staff/senior) will be required prior to engaging in a telecommuting arrangement.

5.4. Socialization

Participants in our study largely affirmed that mentoring and socializing with junior staff was an important part of their jobs as managers within their firms. Many of them also noted the importance of having already cemented key relationships with peers and superiors before beginning to work remotely full time. Prior research also confirms the importance of social-
ization and firm culture within public accounting (e.g., Anderson-Gough, Grey, & Robson, 2001; Anderson-Gough, Grey, & Robson, 2005; Durocher, Bujaki, & Brouard, 2016). Future research could examine how the employee onboarding and socialization processes will evolve within public accounting if a larger percentage of a firm’s professionals are working remotely post-COVID.

6. Conclusion

The purpose of this study is to gather detailed insights regarding the pre-COVID telecommuting experience in public accounting through interviews of telecommuters (primarily managers) and non-telecommuting teammates in part, to provide advice and insights that educators can share with students who are interested in AWAs. We examine the impact of telecommuting on the relationships between the telecommuter and co-workers in lower and higher positions, as well as gather insights on helpful technology tools and the requirements for telecommuting. Not surprisingly, all participants (i.e., both telecommuters and non-telecommuter teammates) tout the importance and consistent, transparent communication for a successful telecommuting arrangement. Both parties indicate that telecommuting requires more effort (compared to a traditional work arrangement) to ensure adequate levels of communication. Moreover, most telecommuters noted that the appropriate form of communication is dictated by the issue; for example, while many issues can be handled via email or instant messaging, more serious issues (e.g., personnel reviews) require a more intimate communication method (in-person, phone, etc).

Regardless of the level and consistency of communication between telecommuters and non-telecommuter teammates, participants indicate that some “face time” (e.g., coming in the office once a week/month, attending social functions or office-wide events) is still important for telecommuters, especially for telecommuters who aspire to advance in their careers. Face-time and semi-regular office visits can enable critical visibility by partners, who are the gatekeepers to higher levels within the firm hierarchy. Further, making semi-regular office visits can help with impression management, serving as an outward sign of commitment to the team and firm. Therefore, a 100% telecommuting arrangement seems to be unrealistic; rather, a hybrid-telecommuting arrangement in which the telecommuter makes semi-regular office visits appears more tenable within the public accounting profession.

All the telecommuters reported that technological advances have made telecommuting much more readily accepted (pre-COVID) and feasible within the public accounting profession. More specifically, accountability software that tracks when the telecommuter is working and “active” has reduced negative perceptions that co-workers and supervisors historically have held toward telecommuters (i.e., that telecommuters are shirking at home). Further, screen-sharing and video-chat software (e.g., Zoom) enable telecommuters to easily facilitate teaching and mentoring responsibilities with junior staff.

This study is subject to limitations. First, we interviewed a relatively small, non-random sample of primarily managers working in public accounting, pre-COVID. Given that the overall population of telecommuters was relatively small prior to COVID, it was significantly more difficult to find telecommuters to interview, as compared to finding more general accounting professionals to interview (e.g., auditors, tax professionals, etc.). Despite the small sample size, our findings provide particularly valuable insights about telecommuting arrangements in public accounting that should help students avoid potential pitfalls and embrace best practices surrounding working in a team with telecommuters. A future interview-based study on telecommuting would benefit from a larger sample and a greater representation of firms if possible. A larger sample could allow researchers to explore whether various segments of the public accounting profession (auditing, tax, risk assurance) are more or less suited for telecommuting arrangements. Second, we were unable to interview complete telecommuting “teams” (telecommuter, higher-ranking teammate, and lower-ranking teammate). However, as noted previously, we believe saturation of responses was achieved. Finally, as with any study, there are limitations associated with the research design. Unlike archival or experimental studies, an interview-based study cannot speak to correlation or causation. However, by using the interview-based methodology, we documented rich insights into the perceptions of telecommuting in public accounting, specifically as it relates to teams.

This study contributes to recent work-life balance research in accounting (e.g., Cohen & Single, 2001; Sweeney & Summers, 2002; Almer & Kaplan, 2002; Almer et al., 2003; Almer et al., 2004; Almer & Single, 2004; Pasewark & Viator, 2006; Johnson et al., 2008; Buchheit et al., 2016; Dalton et al., 2014), primarily by furthering our understanding of telecommuting within the accounting profession. We hope these insights will encourage future research in the post-COVID era and will be used by accounting faculty to advise and mentor students hoping to successfully navigate a career in public accounting.

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