

THE PSYCHOLOGICAL IMPACT OF REMOTE WORK IN THE POST-PANDEMIC ACCOUNTING INDUSTRY

Investigating Accounting, Relationship-Building, and Career Strategies,

By

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ABSTRACT

The COVID-19 pandemic triggered a seismic shift in how we work, propelling remote work arrangements from a peripheral option to a dominant reality. While the accounting industry has embraced this change, questions arise regarding its enduring effects on employee well-being, particularly the potential erosion of work-life boundaries. This study investigates the psychological impact of remote work on accounting professionals, focusing on boundary erosion and its consequences.

Prior to the pandemic, the physical separation between office and home fostered clear work-life boundaries. However, the ubiquitous nature of remote work blurs these lines, potentially leading to increased work hours, difficulty disconnecting, and an erosion of personal identity. These challenges can contribute to stress, burnout, and negatively impact mental well-being.

This research aims to:

1. Identify remote work, what it means in the current industry, and key challenges associated with remote work in the accounting sector.
2. Analyze the psychological and behavioral impacts of remote work on accountants in the post-pandemic era.
3. Explore effective firm policies and programs for enhancing employee well-being and productivity in remote work environments.

Ultimately, this thesis explores the multifaceted psychological impact of remote work in the post-pandemic accounting industry, analyzing its effects on both employees and businesses, and proposing strategies to navigate this new work landscape.

Keywords: *working from home, telecommuting, telework, remote work, COVID-19, pandemic*

INTRODUCTION

The COVID-19 pandemic significantly accelerated the adoption of remote work arrangements, particularly within the accounting industry. In this study, we will be analyzing the psychological and behavioral impact of remote work in the accounting industry as a result of the pandemic. While previously considered a peripheral option, remote work is now a prevalent and often sought-after benefit for many employees. However, this rapid transition presents unique challenges for organizations, often unprepared to manage the psychological and behavioral implications of a geographically dispersed workforce. This study aims to investigate the psychological and behavioral impact of remote work in the post-pandemic accounting industry, with a focus on identifying challenges and exploring effective support mechanisms to enhance employee well-being and productivity.

This paper uses novel data and theory to study the rise in work from home (WFH) during the COVID-19 pandemic. This paper utilizes a combination of data sources and theoretical frameworks to examine the rise of remote work in accounting during the COVID-19 pandemic. The methods include:

1. Comparative analysis: Examining relevant surveys and numerical data on remote work and its psychological and behavioral effects.
2. Literature review: Synthesizing existing research on remote work in accounting and related fields.

EMERGENCE OF REMOTE WORK

The emergence of the COVID-19 pandemic in early 2020 triggered a seismic shift in how we work, propelling remote work arrangements (hereafter referred to as "remote work") from a peripheral option to a widespread reality. While initially implemented as a crisis response, remote work has outlasted the pandemic's peak, leaving lasting imprints on various industries, particularly the accounting sector. COVID-19 has led to substantial negative economic and operational consequences for several institutions and personal challenges for individuals to achieve their tasks during these uncertain times (Metwally et al., 2021). However, the pandemic's influence extends beyond immediate disruptions, prompting significant and enduring changes in work practices.

Since the pandemic struck the U.S. economy at such a rapid rate, there has not been much research on the psychological and behavioral effects of remote work, especially in the accounting sector. As firms comply with CDC guidelines and issue mandates to WFH to ensure employee safety, the traditionally in-person accounting industry has had a mass shift towards remote work arrangements as it became a necessity. While this transition offered practical benefits like reduced commute times and increased flexibility, it also introduced a unique set of psychological challenges for both accountants and accounting firms. With the present economic crisis following the pandemic, organizations have become more accepting of operating accounting functions from the comfort of their home and many firms have transitioned to a hybrid model of having their employees choose to work from home half the week and coming into the office for the other half. Thus,

employees now more than before face newfound issues of psychological and behavioral changes associated with working remote that were unprecedented before the pandemic.

THE ALLURE OF AUTONOMY: WFH BENEFIT

Remote work arrangements offer several psychological advantages for accountants, particularly in terms of increased autonomy. Freed from the confines of a traditional office environment, accountants gain greater control over their work schedule and physical workspace. Working from home (also called telecommuting or telework, but hereafter referred to as “WFH”) is becoming an increasingly common practice, left as a remnant of COVID-19. Analysis from various literature reviews and data sources will highlight the psychological impact of remote work, both positives and negatives, to aid firms in implementing the most successful business model while addressing the changes to working from home.

For some accountants, remote work can also alleviate feelings of social anxiety or discomfort in traditional office settings. Introverted accountants, for example, may find the flexibility of remote work allows them to thrive in a quieter environment, potentially leading to improved job satisfaction and performance. Findings indicate that the forced transition to WFH created by the COVID pandemic was associated with a drastic reduction in commuting time, and an increase in time spent in work and/or personal activities. From a time-use study conducted by Harvard School of Business, collected from 1,192 knowledge workers in two waves. The first wave was pre-pandemic in August 2019 (615 participants), the second wave was during the pandemic in August

2020 (577 participants). In this post-COVID sample, managers engaged in more work-related activities across multiple types of activities. This study revealed that on average, they engaged in 1.41 more work-related activities (Teodorovicz 2021). Similar to the study's findings, accountants working remotely could see a boost in productivity due to the elimination of commute times. This reduction in distractions can translate to increased efficiency and the ability to accomplish more tasks within a shorter timeframe. This extra time could also be allocated to core accounting tasks or strategic planning. For introverted accountants, the flexibility of remote work can be particularly beneficial, allowing them to thrive in quieter environments and potentially experience improved job satisfaction and performance. However, the lack of social interaction inherent in remote work settings can also present psychological challenges, as we will explore in the next section.

PSYCHOLOGICAL IMPACTS OF WORKING FROM HOME: SOCIAL RISKS

While the autonomy and flexibility of remote work offer distinct advantages, the lack of in-person interaction can lead to a sense of social isolation and negatively impact the well-being of accountants. The most prevalent issue in WFH is the aspect of isolation which breeds feelings of loneliness for many employees. The absence of daily interactions with colleagues and the shift from a collaborative office environment to a solitary remote workspace can contribute to feelings of loneliness and detachment from the team. This can be particularly detrimental for new hires or junior accountants who rely heavily on senior colleagues for guidance. Moreover, tasks are often performed alone, and there may be more work than usual. All these factors can contribute to a proliferation in workplace anxiety and depression.

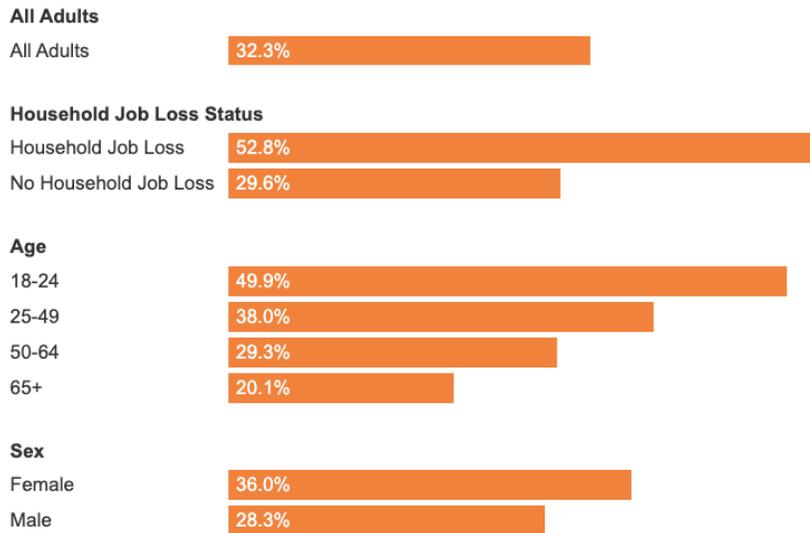
The sudden transition to remote work can be a source of anxiety for some accountants, especially those accustomed to the structure and routine of a traditional office setting. Navigating new technologies, establishing a dedicated workspace at home, and managing distractions can all contribute to feelings of stress and overwhelm. People have to set up computer equipment and designate space in their home as permanent workspace which can be confusing and even distressing. This paired with the lack of social interaction can make people seem to feel more alone without the necessary support they need.

The rise of virtual meetings have become more commonplace as it provides an easy way of communicating tasks without the hassle of commuting, dealing with traffic,

and proving itself to being the most time proficient way to meet. In February 2023, 50% of young adults (ages 18-24) anxiety and depression symptoms, making them more likely than older adults to experience mental health symptoms (Figure 2). Young adults have experienced a number of pandemic-related consequences – such as closures of universities, transitioning to remote work, and loss of income or employment – that may contribute to poor mental health.

Figure 1.1 (Share of Adults Reporting Symptoms of Anxiety and/or Depressive Disorder, February 2023)

Share of Adults Reporting Symptoms of Anxiety and/or Depressive Disorder, February 2023



NOTE: Adults having symptoms of depressive or anxiety disorder were determined based on having a score of 3 or more on the Patient Health Questionnaire (PHQ-2) and/or Generalized Anxiety Disorder (GAD-2) scale. Household job loss status refers to whether anyone in the respondent's household experienced loss of employment income in the past four weeks.

SOURCE: KFF analysis of U.S. Census Bureau, Household Pulse Survey, 2023 [PNG](#)

From a study of a NASDAQ-listed Chinese travel agency, conducted by the National Bureau of Economic Research where call center employees volunteered to WFH for 9 months. They found that WFH led to a “13% performance increase, of which about 9% was from working more minutes per shift (fewer breaks and sick-days) and 4% from more calls per minute (attributed to a quieter working environment)” (Bloom, 2013). Since the experiment was such a success, these call center employees were offered to continue WFH but the study showed that “about 50% of the initial treatment and control volunteers changed their minds and decided to work in the office after the end of the experiment, while 10% of the initial non-volunteer group opted to work from home” (Bloom, 2013). This result came as a surprise to the researchers that half of those employees who experienced the benefits of remote work wanted to return to the office. They primarily chose to forego those benefits to alleviate one consequence of working remotely: social isolation.

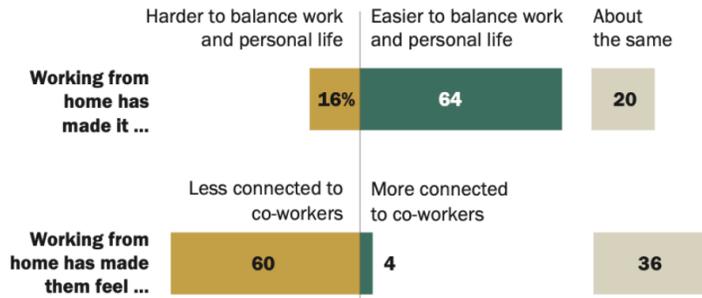
Social isolation is an inevitable outcome of working remote as employees have a higher chance of isolating themselves since there is less reason to leave the house and there begins a decline in daily human interactions. Without the constant day to day of commuting to the office, it proves to be difficult to meet people and connect socially.

When it comes to the rise of remote work, about 60% of workers that have made the switch to teleworking say they have felt less connected to co-workers as presented in the survey conducted by Pew Research on January 24-30, 2022.

Figure 1.2 (Share of Workers Reporting Switch to Teleworking Effects, January 2022)

For workers who've made the switch to teleworking, most have found more balance but less connection with co-workers

Among employed adults who rarely or never worked from home before COVID-19 and are working from home at least some of the time now, % saying ...



Note: Based on those who say, for the most part, the responsibilities of their job can be done from home. Share of respondents who didn't offer an answer not shown.

Source: Survey of U.S. adults conducted Jan. 24-30, 2022.

"COVID-19 Pandemic Continues To Reshape Work in America"

PEW RESEARCH CENTER

SEPARATION FROM WORK MINDSET

Since the transition to working from home rather than the office, it is important to note that there are less boundaries or associations with a specific setting in relation to work. While offering flexibility and convenience, this transition necessitates a closer examination of its potential effects on employee well-being, particularly within the highly demanding field of accounting. This study investigates the psychological impact of remote work on accounting professionals, focusing on the erosion of traditional work-life boundaries and its associated consequences. Prior to the pandemic, the physical separation between office and home fostered a clear demarcation between work and personal life. This structured routine facilitated a shift to "off-mode" after work hours, allowing for decompression and mental regeneration. However, the ubiquitous nature of remote work often challenges this separation, potentially leading to:

- **Increased Work Hours and Overwork:** The absence of physical commuting and readily accessible technology can entice employees to extend their workdays, blurring the lines between work and personal time. A Robert Half survey (2023) reported that nearly 70% of pandemic-driven remote workers now work weekends, and 45% work longer weekdays compared to pre-pandemic times. This sustained engagement contributes to feelings of work overload and burnout.
- **Difficulty Disconnecting:** The constant accessibility of work emails, calls, and notifications makes it harder to truly "switch off," perpetuating work-related stress

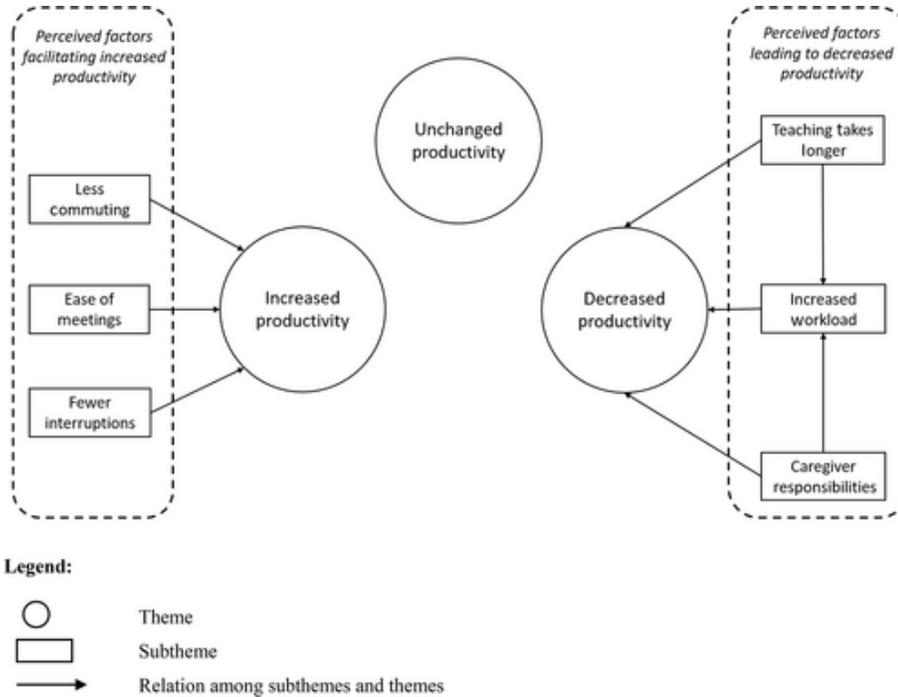
and hindering relaxation. This lack of disconnect impedes emotional recovery and negatively impacts mental well-being.

- Erosion of Personal Identity: For some individuals, the blurring of work and personal spheres can lead to an overidentification with their work, potentially causing difficulty separating professional achievements from personal self-worth. This can contribute to anxiety, stress, and feelings of inadequacy outside of work.

In the early stages of the pandemic, research identified many challenges faced by accounting faculty as the pandemic's impact continued to evolve (Sangster et al. 2020; Fogarty 2020). One source of faculty stress was the blurring of boundaries between work and family life, as faculty were required to work at home alongside their children and relatives (Sangster et al. 2020). A recent global survey found that caregiving responsibilities increased by 46%, or 7.6 hours per week, during the pandemic (Merck KGaA 2021). The provided research doesn't definitively say whether faculty productivity increased or decreased overall. However, it suggests a clear link between the challenges mentioned and changes in productivity.

Furthermore, below is a thematic map created by analyzing faculty responses (both caregivers and non-caregivers) to a survey question about how their productivity changed during the pandemic. This analysis of 121 responses would then be categorized based on the identified themes. In essence, the pandemic disrupted the work-life balance of accounting faculty, especially caregivers, and this in turn impacted their productivity.

Figure 1.3 (Perceptions of Productivity Change During COVID-19: A Thematic Analysis of Survey Responses, 2021)



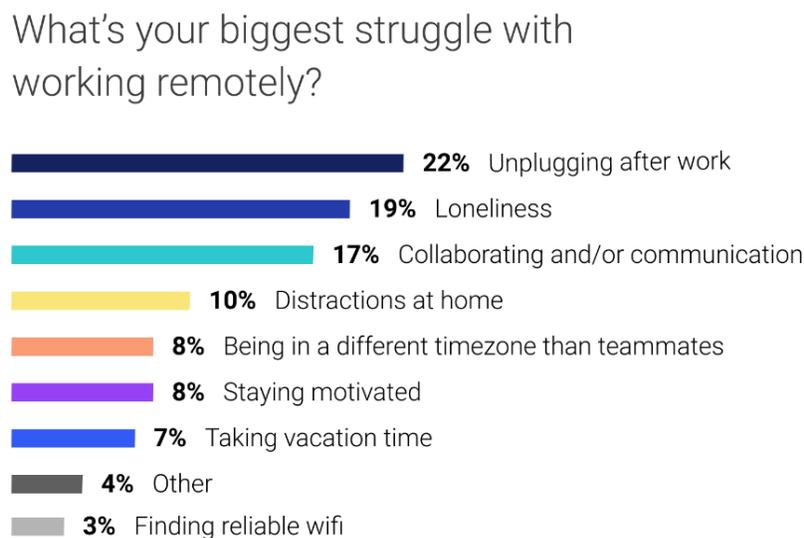
This thematic map was generated by applying Robinson's (2021) structured-tabular thematic analysis (ST-TA) approach to all survey responses (caregivers and non-caregivers alike) to the open-ended question: "How do you feel your productivity has changed since the COVID-19 pandemic?" The figure is based on the analysis of 121 responses.

BEHAVIORAL IMPACTS FROM REMOTE WORK: OVERWORKING

When employees begin working from home, it becomes harder to disconnect from this work mindset when their home is consistently associated with work. It becomes easier to let their job consume their personal life, which can lead to anxiety and depression if not mitigated correctly. Many people start to feel pressure to keep up with rising workloads especially during the busy season and will easily overwork themselves without even realizing it as proven by a July report from the National Bureau of Economic Research (NBER) showed that the “average workday lengthened by 48.5 minutes in the weeks following stay-at-home orders and lockdowns across the U.S. in March.” Since most meetings are online, it becomes more accessible and proves to be rather easy to stay longer in meetings and communication channels than ever before. It becomes easy to check one more e-mail, schedule another meeting on Teams, or return a few phone calls to a peer. It is also unclear if the increase in average workday time, in minutes, represents a benefit or drawback to employee well-being. On one hand, an employee could be getting a lot of work done and feel better mentally at their job as they have accomplished a lot more working from home. On another hand, an employee could be getting distracted more often and take longer to complete the same tasks they would have completed in the office prior to the pandemic. This consequence is caused by a lack of boundary-setting skills as many firms may not have provided tools on how to mitigate work-life balance at home which can easily lead to overworking.

From another source, *The State of Remote Work* is Buffer's annual report on nearly 2,500 remote workers and their perspective on WFH. Their report shows that many 10% of remote workers struggle with distractions, 17% with collaborations in communication, and 19% with loneliness. Making up 1/5 of the 2,500 responses, the most commonly faced struggle by remote workers was unplugging after work (Buffer, 2019).

Figure 1.4 (The State of Remote Report, Buffer 2019)



State of Remote Report / 2019
buffer.com/state-of-remote-2019



When employees transition to working from home, they have to designate space in their home for their company computer, files, papers, etc. There is no more distinction between the space they have for home and for work and this natural boundary can easily be forgotten when overworking long hours or especially during the busy season. This is quite evident as the Buffer state report shows that a majority of employees have difficult unplugging after work. As there are many benefits of a better work-life balance from

working from home, this lack of boundary between work and home has proven to be more of an issue. As people work longer hours, lack the separation between commute and virtual meetings, they struggle with a decrease in downtime that is critical for better mental health.

BEHAVIORAL IMPACT: SUPERVISORY AND CAREER RELATIONSHIP BUILDING

The COVID-19 pandemic forced a seismic shift in work practices across industries, and the accounting profession was no exception. Early-career auditors (ECAs), who traditionally thrived on in-person interactions with mentors and team members, found themselves thrust into a remote work environment. This sudden change, while offering flexibility, presented unique challenges that could have lasting consequences for the accounting industry.

One of the most concerning impacts of remote work is the potential for a steeper learning curve for ECAs. The ability to learn by observing senior colleagues, ask impromptu questions, and absorb knowledge through "osmosis" in a shared workspace is significantly diminished in a virtual setting (Hasson 2023). From the Journal of Accountancy, the COVID-19 pandemic significantly impacted the behavior of early-career auditors (ECAs) due to the shift to remote work. This section analyzes these behavioral changes and their potential consequences for the accounting industry.

A quote from an Audit senior manager, Big Four firm says, *"You have that osmosis when you're sitting in an audit room, you're hearing the partner talk to the senior manager about X, Y, and Z. You might not know what they're talking about, but you can familiarize with what's going on, the thought process that these individuals have for certain topics that you don't necessarily get that exposure to at all"* (Hasson 2023).

The virtual environment made it more challenging for ECAs to build relationships with colleagues and clients. Communication style changed post-pandemic. Traditionally, auditors fostered connections with colleagues and clients through in-person interactions. These interactions weren't just about accomplishing tasks (transactional communication); they also served to build rapport and strengthen relationships (relational communication) (Hasson, 2023). Unfortunately, the pandemic ushered in a more transactional style of communication, both within audit teams and with clients. This lack of connection can have serious consequences. ECAs may struggle to connect with teammates they've never met face-to-face, making collaboration difficult. Similarly, supervisors might miss subtle cues that indicate an ECA needs help. Ultimately, this disconnect could lead to decreased morale, communication breakdowns, and even higher turnover rates among early-career auditors.

However, the picture isn't entirely bleak. The research also highlights some positive aspects of remote work for ECAs. Virtual meetings have allowed them to observe client interactions and discussions with senior auditors, potentially enhancing their learning opportunities. Interview from an ECA said, "*What the virtual environment allowed us and afforded us was allowing them to attend more client meetings. You're not trying to find a space that fits everyone from both the firm side or the client side to be in that office or that conference room* (Hasson 2023)." Evidently, remote work has made it easier for ECAs to participate in firm-organized events and connect with colleagues across locations, fostering a sense of community that might have been geographically limited before.

THE IMPACT ON BUSINESSES: RETHINKING REMOTE STRATEGIES

The psychological impact of remote work extends beyond individual employees, affecting the overall well-being and performance of accounting firms. Social isolation and communication barriers can hinder collaboration and teamwork, essential aspects of the accounting industry. This can lead to decreased efficiency, missed deadlines, and ultimately, client dissatisfaction.

Furthermore, feelings of professional detachment among remote employees can lead to decreased morale and loyalty. This can manifest in higher employee turnover, which can be costly and disruptive for accounting firms.

To navigate the psychological complexities of remote work, accounting firms need to adopt proactive strategies. Fostering a strong sense of community and connection is critical. Regular virtual team meetings, social events, and online collaboration tools can help bridge the physical distance and create a sense of belonging.

Effective communication is also paramount. Firms should establish clear communication protocols, including preferred methods of communication (email, video calls, etc.) and response times. Investing in training on clear and concise online communication can further mitigate misunderstandings and streamline project execution.

Setting clear boundaries between work and personal life is crucial. Firms can encourage employees to establish dedicated workspaces and stick to regular working hours.

Additionally, promoting healthy work-life balance practices, such as taking breaks and encouraging employees to disconnect outside of work hours, is essential.

Optimizing the Remote Work Experience: A Guide for Accounting Firms

The rapid shift to remote work has presented both opportunities and challenges for accounting firms. While autonomy and flexibility benefit employees, combating overwork and blurred work-life boundaries is crucial. Here are key recommendations to foster a successful remote work model:

1. **Promote a Culture of Disconnection:** Establish clear communication expectations, discouraging after-hours emails and weekend work. Provide training on setting boundaries in remote environments and establishing dedicated workspaces to promote a physical separation between work and personal life. Management should lead by example, respecting employee time off. Offer flexible scheduling options and resources on effective time management to empower a healthy work-life balance.

2. **Encourage Regular Breaks and Disconnection:** Implement mandatory breaks throughout the workday and encourage practices like meditation or walks. Promote access to wellness programs and educate employees on the benefits of disconnecting for improved focus and long-term productivity.

3. **Invest in Career Development and Mentorship Programs:** The pandemic's shift to remote work weakened connections within accounting firms, hindering relationship building crucial for career growth. To bridge this gap, firms must invest in strategic career development and mentorship programs. Implement formal mentorship programs

matching experienced professionals with early-career employees. For example, “Cherry Bekaert also adopted technology to help track things like the number of client relationship connections and daily employee activities” (Meyer 2022). The firm also assigns a "buddy" (mentor) to each new hire to help new employees get acclimated and feel included, and it offers leadership training to its managers on how to be innovative, manage productivity, and make everyone feel included. This fosters knowledge transfer, guidance, and strengthens bonds within the firm. Offering leadership training for senior staff and technical skill-building workshops for junior staff as well as specialized programs for different groups helps to foster aspects of socialization and relationship-building. This keeps employees engaged and future-proofs their skill sets.

By implementing these recommendations, businesses can create a sustainable remote work environment that prioritizes employee well-being and optimizes long-term productivity within the accounting industry.

CONCLUSION

The rise of remote work has undeniably transformed the accounting landscape. While flexibility and autonomy offer distinct advantages, the physical separation can lead to social isolation and negatively impact employee well-being. This thesis analyzes the psychological and behavioral impact of remote work on accountants, highlighting three critical aspects:

1. **Social Isolation and Erosion of Work-Life Boundaries:** Remote work can lead to feelings of loneliness and detachment, especially for new hires who rely on senior colleagues for guidance. The constant accessibility of work email and notifications combined with lack of physical separation between home and work space blurs the lines between work and personal life, potentially causing overwork and burnout.
2. **Impeded Learning and Development for Early-Career Accountants:** The shift to a virtual environment hinders the ability of early-career accountants (ECAs) to learn by observing senior colleagues and asking impromptu questions. The lack of in-person interaction also weakens communication and relationship building with supervisors and clients, potentially hindering career growth.
3. **Optimizing the Remote Work Experience:** Developing organizational programs and practices, such as staff and senior mentors for younger generation accountants, to promote healthy work-life boundaries for remote employees. This will allow accounting firms to effectively support their remote workforce.

This thesis has provided a glimpse into the complex psychological landscape of remote work in the accounting industry and holds significance for both current professionals and the next generation of accountants. As this new normal continues to evolve, ongoing research and adaptation will be necessary. By prioritizing both business needs and employee well-being, accounting firms can harness the potential of remote work while mitigating its psychological drawbacks, creating a future where accountants can flourish in a flexible and connected work environment.

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