

THE PHYSICAL FIRM: IS IT NECESSARY FOR 21st CENTURY ACCOUNTING?

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ABSTRACT

This study was conducted to evaluate the possibility of an accounting firm existing without physical office space. Developing a virtual firm is a response to the idea of a work-life balance, the pandemic and advanced technology. The study evaluated the effects of a virtual office on the employee, management, and the firm. There are no prior studies directly related to a firm without an office, but five studies were used to discover what the advantages and disadvantages are when having employees work from outside an office. The previous studies focused on how a healthy work-life balance affects employees, how employees working on flextime affect the firm, how telecommuting employees affect management and the firm, and how various work arrangements affect employees. Management values face-to-face interaction with their employees, causing issues for managers with employees who work at locations outside the office. The research question asks if a physical firm is necessary for 21st-century accounting, and the research shows the answer to that question is no, a physical firm is not necessary. Not having a physical firm would save the firm in cost, help create a healthy work-life balance for employees, and decrease employee turnover. However, the lack of a physical firm will make it difficult for managers to manage their employees due to the loss in face-to-face interaction a physical firm provides.

Keywords: accounting, virtual, work-life balance, firm, 21st century

INTRODUCTION

Imagine being a licensed CPA working for a well-known CPA firm for which their business cards do not have an address on them. Implicating this development is the CPA firm no longer has an office for its employees to work from every day, but instead their employees work from wherever is convenient for them (Pickard, Schuetzler, Valacich, & Wood, 2020) home, coffee shop, library, and park (Alexander, Dijst & Ettema, 2010).

A common issue for people in public accounting is the idea of a work-life balance, which has been a hot topic of conversation in recent years. In response to this development, many CPA firms have provided their employees with options such as flex-time, which has allowed employees to adjust their time in the office in a way that fits their schedule better to handle their lives outside of work (Church, 2015; Vera-Munoz, Ho, & Chow, 2006). By making these adjustments for their employees the CPA firms are attempting to reduce their employee turnover rates.

Telecommuting, which is the idea of working from a location outside of the office using the internet and technology in some way to complete the job, exists in accounting without people

realizing the greater effects it may have on the profession (Wang, Liu, Qian, & Parker, 2020). The immediate effects from telecommuting on the workforce include reducing the use of gasoline, saving time from commuting, saving financially on costs of travel, food, and parking, and the employer saving on healthcare, office expenses, and potentially daycare (Broman, 2014).

The digital age has continually developed in recent years, causing a change in how accountants complete their work. Laptops, tablets, and programs are relied on more heavily now than ever before. This development has led to creating the virtual office, which is used by accounting firms everywhere. This virtual office allows employees to work together simultaneously on jobs from their device if they have an Internet connection (Abrams, 2019). The virtual office also allows for accountants to communicate and share information with each other quickly and efficiently (Drew, 2013).

The reader will gain an understanding of when a physical location might be best. Additionally, an understanding of how work-life balance is impacted by physical location and the impact on employee performance. If the physical location is eliminated, readers will understand the impact on organization expenses.

The purpose of this study is to view the implications of merging these ideas of telecommuting, work-life balance, the virtual office, and the factors that make a strong CPA firm together. Intensifying the idea of telecommuting to the point where employees only telecommute and never have to go to an office to work has the potential to have tremendous impacts on both the employees and the employer in a way that does not take away from the quality of the work. This research contains the following research question: is it possible for a 21st century CPA firm to be successful through employing a staff consisting solely of telecommuters?

The balance of this paper is organized and structured into four main sections that include subsections as well. First, there will be a literature review to bring in details from prior works to support this study and a theoretical framework to process the information presented in the literature review. Second will come a section on method, which will include the research question and the experiment design entailing the participants, procedures, and statistics. The next section will cover the findings of the research experiment. Last, there will be a section for the conclusion containing limitations and future research.

LITERATURE REVIEW

The accounting industry has been in existence for hundreds of years because it has adapted with the times and the development of technology (John & Thakur, 2021). Accounting has transitioned from being an in-home industry to more of a corporate industry. Likewise, the industry has shifted from the work being done mostly on paper and through written documents to the use of technology in the form of laptops and computer programs and software to increase efficiency and accuracy of the work accountants do (Mishra, 2021). Most of the work accountants do now is done on their laptops or other portable devices using documents provided by their clients while the accountants are at the client's location for an audit (Stimpson, 2004).

To stay up-to-date with the trends of the 21st century accounting firms and accounting departments operating entirely paperless from their office and only use paper when it is a client's document. In seeing the success of these companies who operate in a paperless fashion, and the known fact of the work accountants do in the office is done on a laptop, the idea of telecommuting and operating without an office has developed to contribute to the notion of work-life balance within the vigorous industry (Knight & Taylor, 2021). Having a better work-life balance is associated with having more ethical employees, and a key to being an accountant is being ethical and having integrity when completing work (Berk & Gundogmus, 2018).

Technology is changing the way accounting firms operate. Portable computers in the 21st century have altered the way accountants complete their work and when they complete their work. Laptops allow an accountant to do work from any place with an Internet connection: a flight, a client meeting room, or a waiting room outside a client's office (Stimpson, 2004). Cell phone, iPad, another other handheld devices have also made it possible for accountants to work outside the office. As accountants have learned new ways to take advantage of these abilities to become more efficient (Mishra, 2021).

Firms need to maintain client confidentiality. A challenge facing accountants with the wave and development of technology is to safely store data. The use of technology allows accountants to access their work from anywhere with the ability to connect to the Internet, but their work also has the potential to be stolen by others connected to the Internet, if it is not on a protected network. Virtual private networks or VPNs create the possibility for a secure network in public servers or spaces (Varvello et al., 2021). Despite some risk in using technology from various locations, they provide accountants with the advantages of flexibility, connectivity, portability, and their ease of use (Stanciu & Gheorghe, 2017).

In considering the way accountants use their technology to complete their work comes to the opportunity of completing work outside the office at locations such as a home office (Peters, 2007). The idea of a flexible schedule has developed. A flexible schedule allows the employee to complete a set number of hours of work each week in the office while having several total hours required for work each week as well. For example, a company may need 30 hours of in-office work a week, but also require 40 total hours of work per week from their employees. This means that each employee has the option to complete up to 10 of their required hours at home or a coffee shop or another location of their choice (Alexander, Dijst, & Ettema, 2010; Lyons & Haddad, 2008). Frank and Lowe (2003) completed a study on accountants having the option to have a flexible schedule. The results show that employees who take advantage of flexible schedule often experience fewer promotions in comparison to their "in office" counterparts.

Other studies have also been completed on the idea of allowing employees to use a flexible schedule or flextime. When given the option for flextime, it is more common for employees to opt to take advantage of the option than to continue working a traditional schedule (Alexander, Dijst & Ettema, 2010). The performance and effects of an employee taking advantage of flextime align with that of the study completed by Frank and Lowe, but this study goes into detail about how the employees feel about flextime.

Employees who take advantage of the option for flextime are more satisfied employees, and they are willing to have a decreased salary to work on a flextime schedule (Church, 2015). This study also examines how managers feel about employees using flextime. The study shows that managers understand why employees opt for flextime, for a better work-life balance and more job satisfaction, and why employers offer flextime, to save money and decrease turnover, but they feel flextime decreases productivity and they miss the valuable face-to-face interaction.

Bednar (2010) investigates companies offering flextime, but at the discretion of the employee and their manager (Bednar, 2010). This means the employee can work from home if the manager agrees the employee can get their work done effectively even if the employee is not in the office. The positive effects of this change to flextime are like Church (2015) but expand this research to include managers benefits and employee benefits.

To take a step further away from operating from an office is the idea of telecommuting. Telecommuting is like the idea of flextime except usually no requirement for the time needed to be spent in the office each week like with flextime. Telecommuting allows employees to work from home or another convenient location, whenever they feel they can be productive when doing so (Abrams, 2019; Cox, 2009). Telecommuting has been proven to save employees up to 15 days' worth of a year of time spent commuting (Rapoza, 2013). Employees with more experience telecommuting tend to be more productive in doing so than those just beginning as telecommuters (Broman, 2014). Also, according to Broman, managers are more comfortable with managing telecommuters when there is an efficient teleconferencing system in place to get effective face-to-face time with employees not working in the office.

The traditional mindset of the accounting industry is one where the physical office space is dominant. But often long held stereotypes are inaccurate (Boylan, Mastriani & Boylan, 2018). Within the accounting industry, there are accountants operating individually whose practices are done from within their home. These accountants show the capability of an accountant to complete accurate work while doing so from a home environment. Accountants working from home excel in their ability to budget and decrease the need for various expenses while also maintaining their expertise in analyzing financial statements (Northcott & Doolin, 2008). In seeing the success of accountants working from home, and the benefits of options such as flextime and telecommuting, the idea of having a virtual office has been considered as a next step in developing the accounting industry. This alternative can be successful when the employees can be productive when working alone and do not need excessive guidance to complete their work (Drew, 2013).

Theoretical Framework

The traditional model for an accounting firm is to have a physical office. One where all the activities of the firm would take place and where all the records would be located. This was important to maintain client confidentiality. How and where accountants complete their work has developed in recent decades to adapt for employees who need more time at home and want a better work-life balance in an industry known for its busy seasons which includes long work weeks with little time for non-work-related interests. Firms have already implemented options such as flextime and telecommuting, with the use of laptops and the ability to work anywhere with an Internet connection allowing for these developments to be possible. In short, even before the COVID

disruption, firms were already moving away from a physical location. The next step in transforming the accounting industry may be to make the entire firm a virtual firm without using office space in any capacity. Considering all these changes researchers boldly asked the question: “does a firm need a physical location?” With such an unconventional idea, researchers looked at several well cited peer reviewed articles on the subject specifically in the accounting industry. The synopsis of these results was used to compare to the current business environment to draw a conclusion for discussion.

METHOD

The research focused on the employee, management, and the accounting firm. The purpose of this study is to determine if it is feasible for an accounting firm to be successful with all members of the firm operating at a location of their choice, without the firm possessing any office space. With the constant rise of and development of technology in the 21st century, the physical office has decreased in value in the accounting world as the work is done online using various programs.

The study is designed to account for the research question being one without data on actual results to answer it. Without the existence of accounting firms operating with no physical office, there is no evidence on the success or failure of this possibility. Therefore, the study was designed using existing examples and studies on firms using different approaches to employees completing their work using various ranges of means to do so in terms of how virtual each employee is. This includes employees operating on flextime, telecommuting, and individual accountants using their homes to complete work as opposed to an office building.

The participants for this study consist of secondary research. The following table shows them.

Table 1. *Five studies used to research the physical firm.*

Source Number	Title	Author	Year
1	“The Effect of Work-Life Balance on Accounting Ethics”	Cem Berk and Faith Gundogmus	2018
2	An Examination of Alternative Work Arrangements in Private Accounting Practice”	Kimberly Frank and Jordan Lowe	2003
3	“Gauging Perceived Benefits from ‘Working from Home’ as a Job Benefit”	Nicole Church	2015
4	“Telecommuting in the 21 st Century: An examination of Managerial Attitudes”	Noel Broman	2014
5	“Working from 9-6? An Analysis of in-home and out-of-home working schedules”	Bayarma Alexander, Martin Dijst, and Dick Ettema	2010

This study was conducted by taking the data from the five studies listed in the previous table and analyzing how the previous results apply to this current study. This includes determining the significance and effects of a work-life balance, how managers feel about employees working from home, benefits of working from home instead of an office, and what a home schedule looks like compared to an office schedule. The current study addresses these areas to determine how blending the data may result in a firm operating without a physical office through a virtual office.

The research used secondary qualitative data to complete the study. This includes informative data as well. This study has the following research question: is a physical firm necessary for a 21st-century accounting firm? The null hypothesis, H_0 , is a physical firm is necessary for a 21st-century accounting firm to operate effectively. H_0 where F is a physical firm and Y is necessary: $H_0: F = Y$.

The alternative hypothesis, H_a , is a physical firm is not necessary for a 21st-century accounting firm to operate effectively. H_a , where F is a physical firm and Y is necessary: $H_a: F \neq Y$.

RESULTS

This section will focus on the results produced by the five studies mentioned in the methodology portion of the study. Work-life balance is a topic to keep in mind when discussing accountants as accounting is known to be a profession requiring diligent work for long hours during certain parts of the year. The current study questions if it would be possible for a firm to operate while having all their employees work from a location of their choice when they are not required to be working at a client's location. The study conducted by Berk and Gundogmus (2018) confirms the importance of allowing employees to work from home whenever possible because of the positive effects of the relationship between a work-life balance and ethical behavior. Their study surveyed nearly 500 participants in the accounting industry in Turkey to compare how ethical they are as employees with how their work-life balances are. The results show 10.3% of the variance in ethical behavior can be explained by work-life balance, which is a significant figure (Berk & Gundogmus, 2018). With the figure being significant it confirms a relationship between work-life balance and ethical behavior for accountants, which is an industry relying on its ability to remain ethical for the good of all involved.

To further study how employees can better their work-life balance, a study by Bayarma Alexander, Martin Dijst, and Dick Ettema (2010) on working in-home and out-of-home was researched. Their study researches why employees prefer various work-hour arrangements, such as flexible options for start and end times of the workday, and the ability to work from home. The researchers had nearly 700 participants in completing their survey to provide them with details about where they spend their time working, in or out of an office, and the start and end times of their workday, and the frequency in which they completed work via ICT's (information and communication technologies) outside their normal work hours. The results of their study show that people of all backgrounds and job positions start and end at various times, but most people complete most of their work out-of-home. An interesting point made by the researchers about the flexibility of start and ends times has to do with the effects on travel and traffic. Here it is seen that more flexibility in those times decrease the time people spend traveling to work and the less traffic overall. The

results of their research also show that most in-home workers start later in the day compared to out-of-home workers. They also detail how many employees prefer the choice to vary their start and end times, and how older employees have more flexibility in their schedules than younger employees (Alexander, Dijst & Ettema, 2010).

The next article considered when evaluating if a firm could thrive without a physical office location involves a study completed by Frank and Lowe (2003) on the effects of work arrangements. The various work arrangements included and evaluated in their study are a traditional schedule, such as a 9-5 schedule, flextime, and telecommuting. They surveyed 160 employees in total with at least 50 working each work arrangement. The participants had an average of over 11 years of accounting experience, and they came from over 90 companies. The study attempted to determine if work arrangement affected performance, commitment and dedication, recognition of work, and difficulty of work assignments. The relevance to the study is the results of performance and commitment. The results of this study show no impact of work arrangement on performance or job commitment. However, there were comments made by managers who were surveyed stressing the importance of face-to-face communication for productive results. The results also included the negative affects of flextime and telecommuting on long-term potential for employee advancement, development, and projected future performance (Frank & Lowe, 2003).

Another study was conducted to evaluate if the perceived benefits of working from home are accurate. Church (2015), the conductor of the study, evaluated both employees and managers working from home in many business-related industries including accounting. A survey was given asking for responses on a scale of 1-5 with 1 equating to strongly disagree and 5 equating to strongly agree on questions about working from home: more productive working from home, improved job satisfaction, employer saves money, strong promotional opportunities, ability to preserve work/life balance, ability to work on team assignments, high motivation, and miss face-to-face interaction. The results show most employees are productive, motivated, and maintain their ability to manage a work-life balance and work on teams. However, promotional opportunities do not remain strong and many employees surveyed do miss face-to-face interaction. Church also details what managers find useful for there to be metrics to evaluate employees who work from home. These include the employees ability to prove their production in some way and increase trust between employees and managers (Church, 2015). The managers' opinions of working from home and the effects on the employee from working from home are significant to this study.

To further research managers' attitudes towards telecommuting for the current study, Noel Broman's (2014) research on attitudes towards telecommuting was investigated. She surveyed over 150 managers at various companies with different job descriptions. Telecommuting is becoming more common as a business strategy because of the benefits to employees and their organizations which include cutting costs, increased productivity, creativity, and success. This research concludes there are two reasons that have significant effects on whether telecommuting can have success: the number of years of experience with telecommuting and teleconferencing capabilities. It was proven to be statistically significant for employees to be more motivated when telecommuting for over ten years than for 1-5 years. Also, the ability to teleconference effectively was correlated with a higher average of perception of professional interaction and perception of the ability for employees to work effectively from home, meaning managers are more satisfied with these employees. Also, years of experience with telecommuting was found to correlate to the

effectiveness of the security of confidential information (Broman, 2014). Each of these conclusions has significant impacts on the feasibility of having an accounting firm exist where theoretically the entire company operates on a telecommuting schedule.

Table 2. *The effects of employees working outside the office.*

Variables	Advantage	Neutral	Disadvantage	Source (from Table 1)
Cost	X			1,2,3,4,5
Face-to-face Communication			X	2,3,4,5
Ethical Practice	X			1,3,4
Enhanced Work-Life Balance	X			1,2,3,4,5
Performance		X		1,3,4,5
Commitment		X		3,4,5
Creativity	X			1,3,4
Teamwork	X			1,2,3,5
Job Satisfaction	X			1,2,3,5
Employee Development			X	1,3,4,5
Employee Advancement			X	2,3,4

The Table above summarizes the results of the five studies researched. Each X represents the effect an employee working from outside the office during work hours has on either themselves, management, or the firm. For example, the X in the advantage column for the cost variable means that working from outside the office is an advantage about employee costs. It can be seen there are six items labeled as “advantages.” Also, three items are disadvantages and two items that are neutral (neither an advantage or a disadvantage).

Each of the findings from the five previous studies will be pulled together to evaluate if a physical firm is necessary for 21st-century accounting. The next portion of this study will conclude on the relevance of each study to the current research and dissect how not having a physical location would affect employees, managers, and the company based on performance, commitment, productivity, managerial ability, advantages, and disadvantages.

CONCLUSIONS

This research takes prior studies conducted regarding how other organizations have experienced employees working on different forms of scheduling and work arrangements. It examined how working out of the office affects the firm, management, and employees. Reviewing the null and alternative hypothesis from the methodology section, conclusions can be drawn from the findings section of the current research on the previous studies to answer the research question: is a physical firm necessary for 21st-century accounting?

In total, the research concluded it is not necessary for a 21st-century accounting firm to have a physical office location. This is a result drawn from evaluating information provided in the five studies closely researched in the findings section. The research question asks if a physical firm is necessary. This leaves open the possibility having a physical firm could possibly be more beneficial than a virtual office format. Flexible schedules themselves are not a conduit for cost

savings as rent and general utilities would still incur even with a reduced staff. Cost saving could occur if the firm could mix the two options and reduce the number of days employees need to report to the office.

The findings section shows four main conclusions. First, having no physical firm would contribute to a better work-life balance for the employees because of having the capacity to work from home whenever they are not scheduled to work at a client. As presented in the findings section, a better work-life balance contributes to the likelihood of ethical behavior. Therefore, an accounting firm operating without a physical office is more likely to work ethically.

A second conclusion drawn from the findings relates to the performance and commitment of employees. Research showed management was concerned with employee performance when schedules are changed either by location or time. This means employees working from various locations or on flextime are equally likely to perform well and remain committed to the firm. This supports the conclusion that a physical firm is not necessary.

A third conclusion from the research is the cost effects of eliminating a physical firm. A firm operating without office space will save the cost associated with owning or renting office space. Firms that offer for employees to work from home either through flextime or telecommuting experience lower rates of employee turnover, which saves the firm financially from the cost associated with hiring and training new employees. These finances can then be funneled back into the company for various other needs.

The last conclusion developed by the research is the challenges involved in not having a physical location. Several studies emphasized face-to-face interaction is significant between managers and employees. Removing the physical location would also negatively impact daily face-to-face interaction between employees and managers. One study relayed the importance for telecommuters to teleconference with managers and other employees as needed to replace the face-to-face communication.

To answer the research question, no, a physical firm is not necessary for 21st-century accounting. Eliminating the physical office to use a virtual office provides enough benefits to employees, managers, and the entire firm. It is possible for a firm to operate without a physical location despite some of the potential challenges that may face managers and employees in doing so.

Implications for the Profession

This current study can be applied to accounting firms across the globe. Firms can evaluate the advantages and disadvantages associated with operating without a physical location to determine if that option may be a possibility for their firm that may set them apart from their competition to gain a competitive advantage. In the most likely event, reducing rather than eliminating an office location. This could meet both the benefits of cost savings while providing a physical platform for physical space needs.

Research Limitations

This research was limited because no existing accounting firms operating with no physical location now. Therefore, no research could be done on actual results of not having a physical location and there were no prior studies done on this same topic as well. The research was done on situations including similar characteristics to those of a potential virtual office, but no data was collected from existing situations.

Future Research

This study has built an understanding from many other studies and should serve as an engine for future research. Future research can be done in two different ways. One way is for a researcher to survey managers and employees of successful virtual accounting firms. This would be done to evaluate what the feasibility of non-physical opinions would be and to determine feasibility. Another matter for future research could be the impact of changing from a physical firm to a virtual office. Here researchers would look at the effects of a switch on employees and operational efficiency.

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