

Transforming the working environments and styles in Japanese Big Four audit firms through remote work adoption

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Abstract

Remote work in Japan has rapidly gained popularity owing to the COVID-19 pandemic in 2020. However, the discussion about the effects of remote work on workers remains inconclusive because remote work has both positive and negative effects on the working environments and styles. This study clarifies how remote work impacts the working environments and styles of Japan's certified public accountants (CPAs) and audit assistants (AAs). We conducted 45 semi-structured interviews over a period, divided into 38 and seven interviews in 2022 and 2024, respectively, during and after the COVID-19 pandemic, to obtain a universal response on how remote work should be applied beyond the context of the pandemic. The paper found that remote work affected CPAs and AAs, suggesting the need to apply remote work based on job class and diverse personal circumstances rather than only gender. This is the first study to comprehensively identify the impact of the application of remote work on the working environments and styles of CPAs and AAs, with a focus on the Japanese audit environment.

Keywords: remote work, certified public accountants, COVID-19 pandemic, Japan

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Introduction

Remote work in Japan rapidly gained popularity owing to the COVID-19 pandemic. As of March 2–8, 2020, the overall remote work implementation rate among Japanese companies was 17.6% (33.7% among large companies and 14.1% among small- and medium-sized companies); this rate had more than doubled to 38.4% (69.2% among large companies and 33.0% among small- and medium-sized companies) as of March 1–8, 2021 (Ministry of Internal Affairs and Communications, Japan, 2021). This provides clear evidence that the pandemic triggered a rapid rise in the use of remote work. Japanese audit firms were not exempted, with certified public accountants (CPAs) and audit assistants (AAs) placed in a rapidly changing remote work environments.

The introduction of remote work has had both positively and negatively affected on the working environments and styles. In a study examining the effect of remote work on individual work–life balance, remote work was found to blur the line between work and home (Delfino and van der Kolk, 2021). Mirchandani (2000) found that remote work increases anxiety and stress, thus leading to negative work spillovers at home. Yet, remote work also increases job satisfaction and organizational commitment (Kelliher and Anderson, 2010). Thus, various studies are underway to examine the impact of remote work. Therefore, this study clarifies how remote work impacts the work environments and styles for Japan’s CPAs and AAs in the Big Four audit firms. This study conducted semi-structured interviews at two different points in time, during and after the COVID-19 pandemic. The participants were male and female CPAs and AAs in Japanese Big Four audit firms. Of the 45 participants, 38 were interviewed in 2022 during the pandemic and seven in 2024, after the pandemic.

The remainder of the paper is organized as follows. It provides literature reviews and research questions (RQs), describes the research method, and provides an overview of the findings. Finally, it summarizes the study conclusions, contributions, limitations, and future research directions.

Literature review and RQs

Remote work

With advances in technology, work no longer needs to be carried out at a predetermined location and can be performed anywhere anytime (Messenger and Gschwind, 2016). In its early days, remote work was referred to as telecommuting (Nilles, 1975). Working from home using technology to communicate with the office was called telework (Charalampous *et al.*, 2019), and defined as follows:

Telework is a form of organizing and/or performing work, using information

technology, in the context of an employment contract/relationship, where work, which could also be performed at the employer's premises, is carried out away from those premises on a regular basis. – European Framework Agreement on Telework (2002, p. 2)

In contrast to teleworking, in which the home has been viewed as the primary work environment, recent technological advances have enabled a broader definition of the term remote e-working or remote work that allows people to work outside the home (Charalampous *et al.*, 2019). Remote e-working is defined as “[W]ork being completed anywhere and at any time regardless of location and to the widening use of technology to aid flexible working practices (Grant *et al.*, 2013, p. 529).” While telework and remote work were seen as different concepts earlier, an increasing number of recent studies still treat telework as a part of remote work (e.g., Saura *et al.*, 2022). This study uses the term “remote work” that includes telework.

Remote work and CPAs

The pandemic triggered the rapid spread of remote work in the Japanese audit environment, just as in Western countries. For example, the Big Four promoted remote work during the pandemic to create comfortable working environments for everyone (Deloitte Touche Tohmatsu LLC., 2024; Ernst & Young ShinNihon LLC., 2024; KPMG AZSA LLC., 2024, PricewaterhouseCoopers Japan LLC., 2024). The application of remote work has been increased the efficiency of audit work and, when conditions are right, increase auditor job satisfaction (Li *et al.*, 2023). However, several prior studies have noted a decrease in audit quality in a remote work environment (Albitar *et al.*, 2021; Gong *et al.*, 2022), and as well as found factors that favor or disfavor the audit environment and individual and team working styles (Bailey *et al.*, 2024; Delfino and van der Kolk, 2021; Jenkins *et al.*, 2024; Shuto *et al.*, 2025; Tighe, 2024). This section reviews this strand of the literature, divided into perspectives on the working environments and styles of individual CPAs and those of audit teams, and their relationships with clients.

Individual work environments and styles

Remote work has a positively impacts on the audit environment by allowing time- and location-independent ways of working (Charalampous *et al.*, 2019). The application of remote work facilitates the generation of work time by reducing travel time and, in the case of experienced CPAs in particular, improves work–life balance and increases work flexibility (Jenkins *et al.*, 2024). However, remote work is not a tool that is actively used for its benefits but more as enforcing a way of working tied to a fixed location, such as

home (Shuto *et al.*, 2025).

Teamwork environments and styles

Audits are usually performed by an audit team of individual accountants. Since teams perform the audit, good communication among team members is an important factor for its success, but the forced and rapid expansion of remote work since the pandemic has distanced team members physically and mentally (Gong *et al.*, 2022; Li *et al.*, 2023). Consequently, the complexity of communication becomes an important issue in remote work (Jenkins *et al.*, 2024; Luo and Malsch, 2023; Tighe, 2024), negatively affecting the social development of junior accountants (Bailey *et al.*, 2024). Additionally, junior accountants and staff members are faced with the need to show they are working voluntarily (Delfino and van der Kolk, 2021; Shuto *et al.*, 2025) and the pressure to demonstrate their technical competence, with staff members especially hesitant to ask their supervisors necessary questions in time (Tighe, 2024).

Client relationships

While the application of remote work in the audit environment has advantages, such as increased flexibility in the way individuals work, it has several disadvantages in relation to client relationships. First, remote work complicates client communication (Jenkins *et al.*, 2024; Luo and Malsch, 2023; Tighe, 2024) and makes establishing client relationships difficult for junior accountants (Bailey *et al.*, 2024). Since audit work is not possible without cooperation from clients, the inability to communicate well with clients is a significant challenge. Second, in the pandemic-prompted remote environment, restrictions on audit procedures became a significant challenge, often leading to, for example, significant adverse effects on audit procedures, such as delays in obtaining information necessary for the audit, and the inability to conduct attendance at physical inventory counting and factory and business site visits (Morris *et al.*, 2023).

However, all these studies are premised on audit environments where remote work had to be applied halfway through the pandemic. In other words, the question of how remote work should continue to be applied as a strategy to maintain and improve audit quality and support the diverse work styles of CPAs and audit teams in an environment in which remote work is no longer mandatory is an important subject. Therefore, this study adopts the following RQs to explore how audit firms should continue to apply remote work in a post-pandemic environment.

RQ1: How has the application of remote work under the COVID-19 pandemic affected Japanese CPAs in terms of the audit environments and working styles for individuals and

teams, as well as relationships with clients?

RQ2: How can audit firms use remote work to improve the audit environments, working styles, and client relationships for individuals and teams after the pandemic?

Research method

Qualitative interview approach

Some researchers argue that one key purpose of using interviews in audit research is to open the black box on certain topics in auditing (Dodgson and Trotman, 2022; Power and Gendron, 2015). Interview-based case studies are the best research method for asking *why* and *how* (Yin, 2018, pp. 9–11). Therefore, the adoption of qualitative interview methods is suitable in audit research, which tends to be a black box for outsiders due to the characteristics of public accounting and auditing work (e.g., confidentiality).

In recent years, qualitative research using interview methods has gained prominence in audit research (Malsch and Salterio, 2016; Power and Gendron, 2015); however, this body of research is much smaller in Asia and the United States, including Japan, compared with European countries, Australia, New Zealand, and Canada (Dai *et al.*, 2019). Concentrating on a single social context may risk producing overgeneralizations that do not necessarily apply to different social contexts (Komori, 2008). This study attempts to fill the gap in this type of literature by conducting interviews in the historical and socio-cultural context of Japanese audit practice.

Interview process

The snowball sampling method, most frequently used in qualitative research (Biernacki and Waldorf, 1981), was used to select the interviewees. In this study, interviews were conducted over two time periods. The first set of interviews were conducted between August 6 and October 20, 2022, and the second set, between February 13 and February 29, 2024. The reason for conducting the interviews in two separate sessions was the need to follow up on the results of the first set, with the anticipation that the way remote work was applied in the audit firms would differ during and after the pandemic.^[1] The second set of interviews was conducted with seven of the first set as a follow-up interview; however, the personal information, such as age, marital status, and job class had changed in 2024; therefore, the participants' list shown in Appendix 1 differs in this respect.

For this research project, CPAs belonging to a Big Four audit firm were interviewed, starting with the confirmation of basic information, from three perspectives: 1) work–life balance, 2) remote work, and 3) personnel performance evaluation. The average interview time for the first round (38 interviews) was 82.4 minutes for CPAs (32 interviews) and 57.8 minutes for AAs (six interviews). The average time for the second

round was 60.8 minutes for CPAs (six interviews) and 52.0 minutes for AA (one interview). Of the seven participants in the second group, some recording data was missed for participant No. 40, leading to a relatively shorter interview for No. 40 (Appendix 1). The interview time was rounded down to the nearest second, and the average was calculated. This paper presents an analysis of excerpts from the interview transcripts related to remote work and summarize the results of the study based on the interviews.

This study exclusively focuses on the content related to remote work from the interviews conducted from three different perspectives. The content related to personnel performance evaluation has been published in Shuto *et al.* (2025), with the remaining content is scheduled to be published sequentially. The overall research project is depicted in Table I. The durations of the interviews concerning remote work are as follows. The average interview time for the first round (38 interviews) was 27.4 minutes for CPAs (32 interviews) and 13.3 minutes for AAs (six interviews). For the second round was 10.8 minutes for CPAs (six interviews) and 15.0 minutes for AA (one interview).

Table I
Overall structure of the research project: Relationship between the interview data classification and the published papers

	Project 1	Project 2	Project 3
	Personnel performance evaluation	Remote work	WLB
First interview	Shuto <i>et al.</i> (2025)	X	Y
Second interview	Y	X	Y

Note. X: Data from the interviews that are the subject of this paper and Y: Data from the interviews that are the subject of the paper but are awaiting publication.

Informed consent was obtained from the interviewees after they were explained the purpose of the interview, provided an overview of the study, informed about the handling of personal information, and assured about the non-disclosure of the name of the audit firm and the interviewee’s personal identification information. The interviews were recorded using Zoom with the interviewee’s permission and transcribed by a part-time student under the supervision of the authors. The authors verified the accuracy of the transcribed files by directly transcribing them from the recordings and checking the transcriptions. Interviews conducted in Japanese were transcribed, and only statements to be quoted in the paper were translated into English. The authors were responsible for managing personal information obtained from the interviews, and no personal information was mentioned in this study.

Data collection

Table II presents a summary of the interviews. Appendix 1 presents the information for all interviewees, while Appendices 2 and 3 present the interview survey items for CPAs and AAs, respectively. The proportion of managers is high because they have first-hand experience working in audit firms during and after the pandemic, and we believe they can provide deeper insights. Interviewing a variety of accountants from different perspectives, regardless of gender and job class, is expected to improve the reliability and comparability of the study (Luo and Malsch, 2023; Malsch and Salterio, 2016).

Table II

Demographic information of interviewees (N=45)

Item	Detail	1st (n=38)		2nd (n=7)		Total (N=45)	
		n	Ratio	n	Ratio	n	Ratio
Gender	Men	13	34.2%	2	28.5%	15	33.3%
	Women	25	65.7%	5	71.4%	30	66.6%
Age (in years)	20–29	4	10.5%	2	28.5%	6	13.3%
	30–39	22	57.8%	2	28.5%	24	53.3%
	40–49	9	23.6%	2	28.5%	11	24.4%
	50–59	3	7.8%	1	14.2%	4	8.8%
Job class	Partner	7	18.4%	2	28.5%	9	20.0%
	Senior Manager	7	18.4%	1	14.2%	8	17.7%
	Manager	10	26.3%	1	14.2%	11	24.4%
	Senior Staff	5	13.1%	1	14.2%	6	13.3%
	Staff	3	7.8%	1	14.2%	4	8.8%
	AAs	6	15.7%	1	14.2%	7	15.5%
Work years	1–10	20	52.6%	3	42.8%	23	51.1%
	11–20	15	39.4%	3	42.8%	18	40.0%
	≥21	3	7.8%	1	14.2%	4	8.8%
Marital status	Married	27	71.0%	5	71.4%	32	71.1%
	Single	11	28.9%	2	28.5%	13	28.8%
Number of children	0	16	42.1%	3	42.8%	19	42.2%
	1	10	26.3%	1	14.2%	11	24.4%
	2	10	26.3%	3	42.8%	13	28.8%
	3	2	5.2%	0	0.0%	2	4.4%

Data analysis

According to Guest *et al.* (2006), around 12 interviewees are required before the coding notes derived from the interview content reach a state of saturation of convergence. Based on interviews conducted in the UK in 560 doctoral studies, Mason (2010) arrived at the average number of interviews of 31. Dai *et al.* (2019) studied interviews from 2000 to 2014 in seven accounting journals that focus on interview-based research and found an average number of 33.2 for 410 studies.

In the first interview period in this study, we agreed that saturation had been reached with 30 interviews with CPAs and four interviews with AAs, with no further novelty in the responses. In the second interview period, we reached saturation with the interviews conducted with seven individuals, comprising a mix of CPAs and AA. The reason for determining the sufficiency of the number of interviews for CPAs and AAs combined was that the second interview was a follow-up on the changes in the application of remote work.

Specifically, while conducting the second interview with CPAs as part of the main interview, we empirically found that all interviewees insisted that remote work should continue even after the pandemic. Simultaneously, they argued, remote work should be applied flexibly based on personal status, such as an individual CPA's job class, family structure, values and needs, and relationships with the audit team and client. The same argument was made in the follow-up interview with the AA. Therefore, we determined that the objectives of the second interview were accomplished by conducting a total of seven follow-up interviews, which included six additional interviews with CPAs and one additional interview with an AA.

Findings (RQ1): Impact of remote work during the COVID-19 pandemic

Remote work occurred around January 2020 in the earliest case and April 2020 in the latest case. Generally, the remote work location was designated as home from the viewpoint of information leakage (all interviewees mentioned the same). In the remote work phase in 2020, the client often had to request approval to come to the office. If the client was also working remotely, the audit firm would avoid in-person visits and opt for remote communication (Participants 5 and 11). In 2022, when the interviews were conducted, the restriction on coming to work was removed, and the number of working days at the office was changed depending on the discretion of the individual and the nature of work. Given that the impact of remote work was a mixed claim of multiple working environments and styles, this study organizes the pros and cons of the introduction of remote work under RQ1.

Through the interviews, the study outlines three situations in which the introduction of remote work contributes to an individual's working environments and styles: 1) individual work, 2) teamwork, and 3) client relationships.

Individual working environments and styles

Table III shows the pros and cons of individual working environments and styles. First, remote work has changed the working environments for individuals. Individuals who are required to focus on their work are more likely to prefer to work remotely. This aligns with Kelliher and Anderson (2010), who found that remote work improves job satisfaction for individuals working on personal tasks that require concentration. Conversely, remote work in an environment with children can have negative effects on cognitive fatigue, such as reduced concentration since there is no office space exists at home (Participants 18, 20, and 21). The difficulties in securing a workspace at home were consistent with the results of Tighe's (2024) interview regarding the importance of the audit room and Jenkins *et al.*'s (2024) survey.

I think it depends on the work you are doing. Productivity increases for individual work done in silence by one person, but for work that is carried out during discussions, productivity decreases. (Participant 24, Female, Senior Staff)

Well, I think one consideration is that the environment is good enough for people to work at home. For example, if you are a man, your wife is a housewife, and you have a small child, working from home is difficult. (Participant 20 Male, Senior Manager)

I think that when something occurs at the exact moment a person is concentrating, it can reduce the person's concentration. In that sense, being able to work in your own space has greatly improved concentration and productivity. I think remote work has also made scheduling adjustments and setting up meetings much easier, which is both good and bad. It [online meeting] has made it easier for team members and partners, as well as customers, who used to be difficult to get hold of. I think it is really good. (Participant 28, Male, Senior Manager)

Remote work also reduces an individual's commute time, which has a positive effect. Participants also commented that they could balance work and family life, such as having more time to take their children to and from school (Participants 5, 28, and 30). However, some participants commented that the reduced time for travelling was spent

working (Participants 1, 12, 14, 19, and 22), which could be seen as a cognitive malaise. The positive aspects were that the commute to and from work no longer drained one's physical energy and improved one's concentration (Jenkins *et al.*, 2024).

[When the children are at home] I cannot concentrate completely, so I must get up early in the morning to catch up on those tasks. Partly because I no longer have to commute to work, but also because I had gone to bed a little earlier, I could wake up earlier to concentrate on working a little in the morning, and work until the kids woke up. (Participant 21, Male, Manager)

[Working efficiency has] not changed. I no longer spend time commuting, so I have more time physically available for work. Some people say that the amount of work they can do has increased from 10 to 12, meaning that they now have 12 hours instead of the 10 hours they used to have, but I do not think productivity or efficiency, in terms of how much can be done in an hour, has changed. (Participant 15, Female, Manager)

I think I will be able to save three or four hours because I no longer have to prepare to come to work. I would have used that time for work, or I would have used that time for housework and childcare. I was not 100% oriented [that additional 3–4 hours] toward work, so I was able to use the time for housework and childcare and for self-improvement, and I think my productivity improved. (Participant 19, Female, Senior Manager)

Table III

Pros and cons of remote work for individual working environments and styles

Pros
<u>Concentration without interruption</u>
<ul style="list-style-type: none"> Increased efficiency by concentrating on tasks completed by one person. (Participants 1, 4, 8, 9, 11, 12, 13, 24, 25, 28, 31, 32, 34, 35, and 37) Easier to come up with ideas because they can be examined in a concentrated manner alone. (Participant 2) Efficient communication using remote conferencing tools. (Participants 13 and 14)
<u>Balancing work and life</u>
<ul style="list-style-type: none"> Able to allocate reduced commute time to housework, family time, self-improvement, etc. (Participants 6, 8, 10, 13, 19, 21, 23, and 32) Work and life are more compatible, such as having more time to pick up and drop off children due to work flexibility. (Participants 5, 28, and 30) No longer losing physical energy commuting to work, and with more time to concentrate. (Participants 17 and 33) Increased flexibility and diversity in working styles (especially for accountants with children). (Participants 4, 5, 9, and 10) Comfortable for people good at juggling work and home life, while keeping them fully separate. (Participant 9) Online meetings allow attending meetings that were not possible to attend in the past due to childcare or household responsibilities. (Participant 14) A person in a higher job category, who knows the team members well, can work more efficiently because no commute time exists when working remotely. (Participants 18 and 22)
<u>Others</u>
<ul style="list-style-type: none"> The ability to use a large work monitor at home has reduced eye fatigue when checking detailed numbers, etc. When at work, only a laptop computer is available at the client's site, and the small screen is tiring. (Participants 16 and 38)
Cons
<u>Insufficient work environment at home</u>
<ul style="list-style-type: none"> Working at home with children around is inefficient and sometimes results in longer working hours owing to distractions. (Participants 18 and 20) Not having one's own workroom at home meant concentrating on work was difficult. (Participants 20 and 21) Inefficiencies arise when no printer exists at home or due to other environmental difficulties. (Participant 5) Household chores and other activities are a distraction during work hours. (Participants 3 and 25) Difficulty in distinguishing between work rooms and home life spaces for some. (Participants 1, 6, 9, 14, 15, and 20)
<u>Lacking productivity</u>
<ul style="list-style-type: none"> Inefficiencies occur, and creativity declines owing to poor communication. (Participants 1, 4, 8, 12, 13, 14, 20, 23, and 24) Some people are less productive when working remotely, and it depends on who is suited to the job or not. (Participant 7) Work stops when one must wait for a supervisor's response. (Participant 33)
<u>Others</u>
<ul style="list-style-type: none"> The time saved by reduced commute time is used as additional work time. (Participants 1, 12, 14, 19, and 22)

Teamwork environments and styles

Remote work has changed the working environments and styles for the team. Table IV shows the pros and cons of teamwork environments and styles. CPAs at the managerial level and above said that time was spent at work responding to questions face-to-face from junior employees at the latter's convenience, which interrupted their own work; therefore, remote work led to more efficient work (Participants 1 and 7). Meanwhile, junior CPAs found grasping the overall picture of their work difficult, while accountants in managerial positions and above found it advantageous that they could control their own work, thereby improving their work efficiency (Participants 18, 21, 25, and 27). These findings suggest that the suitability of remote work varied by job class. Those at the management level and above with team control found remote work more efficient because they could control their own work and management tasks in their own time. Conversely, as observed by Ghio *et al.* (2023) and Luo and Malsch (2023) regarding the interviews with staff and new CPAs, face-to-face support was preferred owing to their inexperience.

Especially for people above a certain job class, people who know their team members well, and who can work independently, remote work simply means that they do not have to commute and can use that time to be more efficient and do more of their own things productively. I feel sorry for junior people, newcomers in particular, because I think they do not understand many things unless they are taught on the job. However, with remote work, it is unknown if junior people are struggling or not, so it takes the team longer to realize. I think it is difficult to chat with senior staff, so it is inefficient. (Participant 18, Male, Partner)

[As for whether remote work has improved creativity,] I would not think so. When I was in the office, I could chat with other people about things that were on my mind, and ideas were born while writing on the whiteboard (...omitted...). Nowadays, we can casually call in and have a conference video call, but we do not usually have a video camera attached, so it is just voice communication. We also have screen-sharing, but it is just showing the existing screen, so there's less brainstorming occurs. I think the number of flashes of inspiration has decreased. (Participant 30, Male, Senior Staff)

Table IV

Pros and cons of remote work for teamwork environments and styles

Pros
<u>Advantages for management</u>
<ul style="list-style-type: none"> Managers, senior managers, and above can work remotely to control or review teams. (Participants 18, 21, 25, and 27) No more unnecessary meetings. (Participant 28) When in-person, I often had to answer questions from accountants in lower positions and could not work at my own pace, but remotely, questions came to me via chat, so I could respond in my own time. (Participants 1 and 7) It became necessary to come up with new ideas, and as an extension of this, a culture was formed in which people could share their opinions on auditing methods and think about them. (Participant 2)
<u>Easy to set up online meetings</u>
<ul style="list-style-type: none"> We all worked together in Teams (online meeting tool), and if there were some questions, we would turn on the microphone and talk to each other, creating an online audit room. (Participant 8) Easy to create an online meeting. (Participant 12) Collaboration with those in foreign countries is now possible, and teaming is now possible in Japan, including in remote areas. (Participant 13)
Cons
<u>Difficulties in training and development of young accountants</u>
<ul style="list-style-type: none"> Unsuitable for senior and staff development and on-the-job training. (Participants 2, 12, 14, 15, 18, 19, 20, 22, 28, and 35) A decrease in communication opportunities with staff and new CPAs, and for newcomers. (Participants 6, 7, 8, 9, 11, 18, and 21) Inexperienced accountants struggle to get a full sense of the work and their own contribution. (Participants 19 and 22) When a new accountant asks a question from their supervisor, a chat response on Teams is not timely, and a lot of waiting time is incurred. (Participant 3) Difficulty for junior accountants in approaching managers and other supervisors for advice. (Participants 9, 11, and 19) New accountants do not have the opportunity to absorb knowledge, know-how, and work practices by being present in the audit room where they can talk to supervisors and members and ask questions from clients. (Participants 2, 20, 22, 29, and 36)
<u>Lacking creativity</u>
<ul style="list-style-type: none"> Gathering in person could generate better wisdom but bringing it to the stage of team discussion can be cumbersome. (Participants 4, 5, 30, and 31) Fewer insights were gained from small conversations during breaks. (Participants 27, 28, and 32)
<u>Difficulties in communication</u>
<ul style="list-style-type: none"> Too much information on Teams (Participant 2) Online meetings do not convey a sense of team atmosphere. (Participants 10 and 13) The team atmosphere makes asking questions difficult, and building relationships within the team takes time, owing to off-camera meetings. (Participants 9, 12, 23, 25, 26, 27, and 30) A decreased sense of belonging to the organization or team. (Participant 6) Leads to an atmosphere in which subordinates cannot express their desire to work remotely, depending on the preferences of their team supervisors. (Participant 1) Difficulty in managing the work of subordinates who work for various clients. (Participant 9) Difficulty coordinating with other service lines outside of auditing. (Participant 12)
<u>Labor management issues</u>
<ul style="list-style-type: none"> Many accountants do not keep working hours because they can work at their own pace. (Participant 1) The lack of travel and other overhead time results in a hard schedule, with meeting schedules being filled without breaks. (Participant 12) When the regular working hours come to an end, and there is no word from the supervisor, you do not know whether the work can be carried over to tomorrow or must be finished by the end of the day, so you start working overtime. (Participant 33)

Client relationships

Table V shows the pros and cons of the effect of remote work on client relationships. While some respondents said that the digitization of paper documents had made their work more efficient (Participants 3, 25, 35, and 36), the decrease in communication opportunities between clients and CPAs seemed to reduce opportunities to build trusting relationships (Participants 7, 9, 11, 12, and 26).

There used to be a lot more paper-based communication. In the past, a lot of paperwork was involved, whether it was for checking or receiving documents, but now I think it is becoming increasingly commonplace not to do that. I think it has become more common to have documents in the PDF format in a folder or documents to be exchanged with clients in the system, so that you can see and work on these things at home. (Participant 35, Female, Audit Assistant)

I think it is unavoidable that the degree to which remote work is applied varies by client. Conversely, for reasons on the team side, which is based on people's values, for example, some may like onward inspection while others may prefer independent work and thinking. However, I do not think it is good that the degree of use changes depending on the personal values of the seniors in the team. (Participant 1, Female, Manager).

Table V

Pros and cons of remote work for client relationships

Pros
<u>Increased efficiency through digitization</u>
<ul style="list-style-type: none"> Fewer paper audit materials to handle and PDFs to manage. (Participants 3, 25, 35, and 36)
<u>Smooth communication</u>
<ul style="list-style-type: none"> Easier to set up shorter meetings that include clients than setting up in-person physical meetings. (Participant 26)
Cons
<u>Difficulties in building trust</u>
<ul style="list-style-type: none"> Fewer opportunities for communication, including small talk. (Participants 7, 9, 11, 12, and 26) The client perceives information security concerns. (Participants 9, 11, 14, and 15) Not suitable for conducting important discussions with clients (e.g., executives) and gaining their trust. (Participants 5, 12, 14, 20, and 27)
<u>Audit procedure constraints</u>
<ul style="list-style-type: none"> Concerns about weak internal controls due to the lack of on-site inspections, which are meant to be a check on the field. (Participant 2) “Questioning” the client, a key procedure in an audit engagement, is difficult. (Participants 3, 7, and 21) The new environment is not suitable for internal control evaluations that require many explanations in documents. (Participants 1 and 21)
<u>Difficulties in meeting the needs of each client</u>
<ul style="list-style-type: none"> Suitability of remote work for different clients is unavoidable. (Participants 1, 2, 4, and 6) Difficulty in coordinating with clients when they make strong requests for remote work. (Participant 2) Difficulty in obtaining materials from non-digital clients. (Participants 8, 10, 12, and 21)

Additional Findings (RQ2): Impact of remote work after the pandemic

In May 2023, the Japanese government lowered the classification of COVID-19 pandemic, which affected the working environments for CPAs and AAs. Therefore, in February 2024, this study conducted additional interviews with seven of the respondents in 2022, selected based on job class, gender, and age group. These interviews revealed a shift from remote to face-to-face work (Participants 39, 40, 41, 43, 44, and 45). Japanese audit firms returned to an in-person work environment based on an agreement across firms and among partners, but accountants across levels mentioned that not everyone had returned to such work. While accountants were returning to such an environment, they were also trying to retain the advantages of working remotely and efficiently. Therefore, this section, too, analyzes the effect of remote work, post-pandemic, from three different perspectives: 1) individual working environments and styles, 2) teamwork environments and styles, and 3) client relationships.

Individual working environments and styles

An examination of the results of the seven interviews in 2024 in terms of their personal working environments and styles revealed several positive views on remote work. First, they expressed a favorable opinion of the partial return of the pre-pandemic working

styles of in-person attendance (hybrid work), with working fully remotely no longer being a mandatory requirement (Participants 41 and 44). The reason for this was that combining face-to-face work with remote work allowed for moderate control over the difficulty of commuting and preparation for the former and the communication challenges of the latter.

I am not working from home as much as before, but I am visiting clients more often. (...omitted...) Compared with when my work–life balance was centered on coming to work, it is good to be able to work from home in moderation, as it is difficult to communicate when you are only at home, so I think everyone thinks it is just right. I think so, and I feel that everyone else does, too. (Participant 41, Female, Partner).

It is easier [to get the work done] if you go near [the audit team] and ask [questions, etc.] directly at the place you visited together. (...omitted...) [On the other hand,] some work can be done more and more at home [without asking questions]. It is really a 50-50 split. (...omitted...) I think it's just right that I come to work about two or three times a week. (Participant 44, Female, Audit Assistant)

Second, the generalization of the application of remote work due to the pandemic had begun to change the working environments and cultural aspects in terms of respecting individual lifestyles and work styles (Participants 40 and 43). The new remote work style was forced into an environment almost stereotyped as one in which coming to work was the norm; consequently, the diversity of individual work styles began to be accepted.

I feel that it is fine to work remotely unless [a face-to-face meeting] would be more efficient, so I try to ask the person what he or she wants to do. I try to ask them about their schedule for the day and which way they would like to work, and I think about how the team will work. (Participant 43, Female, Manager)

Notwithstanding the advantages of remote work, the negative aspect of making the most of these advantages was that they caused people to focus too much on the work without any limit on time or workload (Participant 44), unlike when they came to the office and worked with the team, following regular work hours.

I think that some accountants prefer to work remotely and some do not, but I heard that with remote work, you end up working endlessly. Before the COVID-

19 pandemic, there was an unspoken rule that if you worked from the office, you had to leave by 9 pm, or you would get in trouble if you stayed on at the office until 9 pm. However, when we work from home, we work endlessly, so I heard that it is not so good. (Participant 44, Female, Audit Assistant).

In summary, from the perspective of an individual's working environments and styles, we found large individual differences in the suitability of remote work and preferences for applying remote work, necessitating the choice of flexible application methods according to individual styles, abilities, and job class (Participant 42). Considering how to apply remote work is important to maximize organizational performance while considering the individual accountant's job satisfaction, work-life balance, and well-being.

Teamwork environments and styles

When analyzing accountancy through remote work in terms of the audit team's working environment and how they work as a team, negative comments stood out. First, many of the accountants who responded to our interviews expressed concerns about the challenges in training junior staff, echoing previous studies (Participants 39, 42, and 45) and confirming Tighe's (2024) point that the face-to-face audit-room work environment is a very critical issue for the development of accountants.

Remote is not suitable for on-the-job training or for training junior people. I think it is better to train these two skills by going to the field as much as possible. (...omitted...) There are cases where I look at a junior person and wonder if he or she is doing okay, so I give him/her feedback and have him/her redo his/her work. I think this used to be the case in the past, but I think it is slightly increasing now. So, I am concerned that the level of the problem may have dropped. (Participant 39, Male, Partner)

Second, difficulties in communication within the audit team when working remotely were noted (Participant 41). Prior research has noted the importance of accountants developing intra-client communication skills and social skills in an intra-audit team (Bailey *et al.*, 2024). However, intra-team communication has been already identified as a key problem of remote work, making intra-team communication more difficult to achieve in this case than in face-to-face work (Participant 44). Since audit work is a team effort, managing this adverse effect is important, as a decrease in the quality and quantity of communication can have an important impact on audit quality.

The only thing I find difficult or not so good about remote meetings is that speaking up is difficult when a meeting has many people, and you wonder if it is the right time to open the floor for you to speak. In such cases, I sometimes feel that a real-time meeting is more productive. However, the conference rooms are getting smaller and smaller, and people say they cannot get in, so I think it is difficult in that respect. (Participant 41, Female, Partner)

I think it is negative in the sense that there is less communication and opportunities for face-to-face meetings [due to the remote work environment]. (Participant 44, Female, Audit Assistant)

Third, managing and controlling work progress and personnel evaluations is difficult in a remote work environment (Participants 40, 42, and 44). This is supported by the results of previous studies that examined accountants affected by the pandemic (Bailey *et al.*, 2024; Delfino and van der Kolk, 2021; Jenkins *et al.*, 2024; Shuto *et al.*, 2025; Tighe, 2024). This indicates that even after the pandemic, the application of remote work continued to have a strong negative impact universally in terms of audit quality.

Depending on the job, the decision of whether to work remotely or at the office is made from the top down. Therefore, if there is an event or something that would be better to work on in advance, I basically ask them to come to the office, especially those who are new to the company. For those who have difficulty asking questions or whom I am meeting for the first time, I ask them to come to the office. (...omitted...) Not being able to track progress is probably the most difficult part of working remotely, and I think it also makes it difficult for the people involved to ask questions. I think we are making allowances for this. (Participant 40, Female, Senior Staff)

When working remotely (...omitted...), evaluations can only be made based on e-mail or chat history, which can be quite unexpected for both parties, especially for the person being evaluated; I personally think talking about fair evaluations is easier when we go to the office. (Participant 42, Male, Senior Manager)

Client relationships

The application of remote work during and after the pandemic depended largely on the relevance of the audit team to the client. The infrastructural nature of the financial statement auditing work, which contributes to the public interest of society, reinforces a

client-first mentality (Sulaiman, 2023). For example, respondents indicated that the ease of communication with clients and the extent and frequency of remote work is determined by client requests (Participants 39 and 43).

Especially when meeting with executives or managers, or when having a greasy conversation, in a good way or a bad way, we need to watch their reactions and communicate our feelings properly. I also want to properly convey my feelings, and I think that there are more cases in which the client wishes to do so, where there are some things that do not go well remotely, and I can say, “Please let me go this time, if you do not mind.” Consequently, I feel that I am going out more often. (Participant 39, Male, Partner)

Some respondents indicated that building trust with the client was particularly important. Specifically, when a client requests remote work from the audit team, the audit team is responsible for explaining the importance of the visit to the client when it is deemed necessary to do so to improve audit quality (Participant 39). Furthermore, in the past, client information, which is important for audit work, could be accessed only by going to the audit room provided at the client’s premises. Today, in some cases, the environment has improved enough to make client information accessible from a remote location (Participant 42).

[The choice of whether to come to the office or work remotely is] based on the client relationship, but I think the partners also believe that a relationship of trust is built through face-to-face meetings and that this relationship can be continued through audits. (...omitted...) [From one of the two clients I oversee] I think they are increasingly asking me to explain “whether we really need to do it face-to-face or not?” and “what will be the benefits if we do it face-to-face?” (Participant 42, Male, Senior Manager)

Conclusion

This study examined the impact of flexible work styles, focusing on remote work. In response to RQ1, promoting the use of remote work in individual working environments and styles, team environments and styles, and client relationships, while taking advantage of the characteristics of each job, will be necessary. Creating a team environment that facilitates free choice of work responsibilities, for example, by making it easier for those who wish to opt for remote work to do so based on the diversity of the working individuals’ family environment and sense of values, is necessary. It is also

important to facilitate the use of flexible work systems that vary working hours in accordance with individual wishes, not just limited to remote work.

Nonetheless, the introduction of remote work has substantially increased the amount of time available to individuals owing to the reduction in travel time involved in commuting and visiting client sites (Jenkins *et al.*, 2024). Some individuals used the time thus saved for family time, household chores, and self-improvement (Participants 8, 21, and 33), while some others used it as additional work time (Participants 15, 19, and 22). Using this additional time as additional working hours, which was created by reducing commute time, is the employee's choice; however, in another interpretation, the individual might have had a workload that could not be completed within the usual working hours. Efforts to reduce the workload of individuals through the active use of AAs who do not hold accountancy qualifications (Participants 9 and 32) and outsourcing to delivery centers (Participant 14) will become important to improve individual working styles. This study confirmed the current perceptions that flexible work systems are for women who experience pregnancy and childbirth, few users of such systems are males (Tietze and Nadin, 2011), and some supervisors express disapproval when employees use such systems (Participants 9 and 29).

Regarding RQ2, the second-round interviews in 2024 indicated a partial return to face-to-face work (Participants 39, 40, 41, 43, 44, and 45). At the individual level, remote work allowed many professionals to control their schedules more effectively and led to positive changes in their work–life balance, although the impact varied by career stage, job class, and household structure (Participants 43, 44, and 45). At the team level, it triggered challenges in training, monitoring, and communication (Participants 39, 41, 44, and 45). For clients, while digital tools improved procedural efficiency, they also led to reduced opportunities for informal relationship-building (Participants 39 and 42).

This study makes three contributions to the literature. First, it is the first to comprehensively identify the impact of remote work on CPAs' and AAs' working environments and styles, specifically in the Japanese audit environment. Studies on auditing and remote work and those employing an interview approach are biased towards Western countries, and few have addressed the Asian context. Second, we extended the interviews to the post-pandemic period based on those conducted during the pandemic to reach 45 semi-structured interviews, which is a significant contribution. Third, we also provide useful suggestions for professional practice development because it systematically organizes the pros and cons of remote work through an analysis of interview information that significantly exceeds the average number of interviews in audit studies identified by Dai *et al.* (2019).

This research also has some limitations. First, as the focus was on exploratory

research, we did not use a theory approach, such as grounded theory (Glaser and Strauss, 1967). Second, as no quantitative research was conducted, the generalizability of the findings may be limited. However, in terms of the number of interviewees, the saturation indicated by Guest *et al.* (2006) was reached, and the interviews were adequately secured. To address these limitations, future research will need to generalize the debate by using quantitative research.

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Note

1. The Japanese government lowered the classification of COVID-19 pandemic to Category 5, the same as that for seasonal influenza, on May 8, 2023. The period after this is considered the post-pandemic period in Japan. By the time of the second interview, the pandemic had almost disappeared from the news and newspapers, the application of remote work in the audit environment had been relaxed, and the lifestyles had gradually returned to pre-COVID-19 status.

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Appendix 1

Description of study participants

No.	Gender	Age	Job class	Work years	Marital status	Number of children	Interview date	Total interview time (minutes)
1	Woman	30–34	Manager	10	Married	1	Aug. 6, 2022	55
2	Woman	35–39	Senior Manager	15	Married	0	Aug. 6, 2022	97
3	Woman	20–24	Staff	1	Single	0	Aug. 8, 2022	58
4	Woman	25–29	Senior Staff	4	Single	0	Aug. 8, 2022	68
5	Woman	45–49	Partner	25	Married	1	Aug. 8, 2022	88
6	Woman	35–39	Manager	12	Single	0	Aug. 9, 2022	81
7	Man	30–34	Manager	10	Married	2	Aug. 9, 2022	85
8	Woman	35–39	Senior Staff	9	Married	1	Aug. 9, 2022	75
9	Woman	30–34	Manager	10	Married	1	Aug. 9, 2022	89
10	Man	40–44	Manager	12	Married	2	Aug. 10, 2022	68
11	Woman	40–44	Senior Manager	18	Married	2	Aug. 10, 2022	83
12	Woman	50–54	Partner	20	Married	0	Aug. 10, 2022	77
13	Man	40–44	Partner	20	Married	1	Aug. 10, 2022	86
14	Woman	50–54	Partner	22	Married	1	Aug. 12, 2022	81
15	Woman	30–34	Manager	7	Married	0	Aug. 12, 2022	90
16	Woman	40–44	Manager	14	Married	1	Aug. 12, 2022	65
17	Woman	25–29	Staff	3	Single	0	Aug. 12, 2022	72
18	Man	40–44	Partner	17	Married	2	Aug. 24, 2022	89
19	Woman	35–39	Senior Manager	16	Married	1	Aug. 24, 2022	71
20	Man	35–39	Senior Manager	12	Married	2	Aug. 24, 2022	81
21	Man	30–34	Manager	10	Married	2	Aug. 24, 2022	86
22	Man	30–34	Manager	10	Single	0	Sep. 5, 2022	76
23	Woman	40–44	Manager	15	Married	2	Sep. 6, 2022	86
24	Woman	25–29	Senior Staff	5	Single	0	Sep. 7, 2022	72
25	Woman	40–44	Staff	2	Married	2	Sep. 8, 2022	51
26	Woman	45–49	Partner	24	Married	2	Sep. 12, 2022	86
27	Man	50–54	Partner	19	Married	3	Sep. 13, 2022	153
28	Man	35–39	Senior Manager	13	Married	3	Sep. 14, 2022	95
29	Man	35–39	Senior Manager	15	Married	1	Sep. 18, 2022	97
30	Man	30–34	Senior Staff	4	Married	1	Sep. 26, 2022	83
31	Man	30–34	Senior Manager	12	Married	2	Oct. 6, 2022	101
32	Woman	30–34	Audit Assistant	5	Married	0	Oct. 12, 2022	94
33	Woman	35–39	Audit Assistant	3	Single	0	Oct. 13, 2022	56
34	Woman	35–39	Audit Assistant	6	Single	0	Oct. 13, 2022	57
35	Woman	35–39	Audit Assistant	1	Single	0	Oct. 14, 2022	62
36	Man	35–39	Senior Staff	4	Single	0	Oct. 15, 2022	63
37	Woman	30–34	Audit Assistant	6	Married	0	Oct. 20, 2022	55
38	Woman	30–34	Audit Assistant	7	Single	0	Oct. 20, 2022	54
39	Man	40–44	Partner	18	Married	2	Feb. 13, 2024	65
40*	Woman	25–29	Senior Staff	5	Married	0	Feb. 19, 2024	38*
41	Woman	50–54	Partner	27	Married	1	Feb. 20, 2024	54
42	Man	35–39	Senior Manager	14	Married	2	Feb. 20, 2024	68
43	Woman	40–44	Manager	16	Married	2	Feb. 22, 2024	55
44	Woman	35–39	Audit Assistant	5	Single	0	Feb. 26, 2024	52
45	Woman	25–29	Staff	4	Single	0	Feb. 29, 2024	70

* For follow-up interview participant No. 40, approximately the first 15 minutes of the audio recording from the beginning of the interview are missing.

Appendix 2

Interview survey items for CPAs

Basic information (gender, age, auditing firm, department, number of years in auditing, marital status, presence and number of children) / Flexible work system applied (systems that have been used) / Major types, sizes, and industries of clients for whom audit services are provided.

Operational status of “remote work” as a means of increasing flexibility in work styles

General remarks

- When did you start working remotely?
- Where did you work remotely? Why did you choose that location?
- What changes have occurred in the application of remote work in 2022 compared to 2020–2021?
- Has remote work increased the “productivity” of your auditing work?
- Has remote work increased the “creativity” of your auditing work?
- Please indicate which accountants (e.g., job class, gender) are “suitable” for remote work.
- Please provide information on audit engagements that are “not suitable” for remote work.

Relevance to the client

- In your experience, does the degree to which remote work is applied vary by client or audit team?
And if so, what should it be?
- Were there any requirements for remote work that were unique to your client’s size or industry?
- Was the client open to having the audit team utilize remote work?

Distinction between remote work and private life

- How did you divide your remote work time from personal time? What would be the ideal balance?
- While working remotely from home, how did you share housework/childcare with your roommate? (Only if you have a roommate)
- Did housework/childcare ever affect your ability to work remotely? How did you recover your work?

Remote work rules

- Are there any rules unique to remote work at your audit firm? (time management, telephone rules, meeting rules, business processes, information sharing, etc.)
- How did you share information with your team members or others while working remotely? (information sharing rules, communication tools, etc.)
- Do you have any problems with the lack of rules regarding the application of remote work? If so, how do you think the rules should be set?

Future remote work application

- If you are currently working remotely, would you like to continue? If you have already stopped working remotely, what were your reasons for doing so?
 - Please feel free to share your opinions on the future of remote work.
-

Appendix 3

Interview survey items for AAs

Basic information (gender, age, audit firm, department, number of years in auditing, marital status, presence and number of children, previous employment, official name of audit assistant at the firm) / Flexible work system applied (systems that have been used) / Major types, sizes, and industries of clients for whom audit services are provided.

Status of operation of “remote work” as a means of increasing flexibility in working styles

General remarks

- When did you start working remotely?
- Where did (do) you work remotely (e.g., at home, hotel)?
- Are there any changes in the application of remote work in 2022 compared to 2020–2021?
- Has remote work increased your “productivity” in assisting with audits?
- Has remote work increased your “creativity” in assisting with audits?
- Please provide information on audit assistance services that are “suitable” for remote work.
- Please provide information on audit assistance services that are “not suitable” for remote work.

Distinction between remote work and private life

- How did you divide your remote work time from personal time? What would be the ideal balance?
- While working remotely from home, how did you share housework/childcare with your roommate? (Only if you have a roommate)
- Did housework/childcare ever affect your ability to work remotely? (Only if there was an impact)
How did you recover your work?

Remote work rules

- Are there any rules unique to remote work at your audit firm? (time management, telephone rules, meeting rules, business processes, information sharing, etc.)
- How did you share information with your team members when working remotely? (information sharing rules, communication tools, etc.)
- Do you have any problems with the lack of rules regarding the application of remote work? If so, how do you think the rules should be set?

Future remote work application

- If you are currently working remotely, would you like to continue? If you have already stopped working remotely, what were your reasons for doing so?
 - Please feel free to share your opinions on the future of remote work.
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