

# Chapter 14

## A New Way of Working: Flexibility and Work–Life Balance in the Accounting Profession in Australia

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### ABSTRACT

*This chapter provides evidence of the practical implementation of an aspect of ‘new ways of working’, that is, flexible work arrangements (FWA) in the Australian accounting profession. It reports and analyses the results of interviews of twenty accounting professionals conducted in 2014. FWA refers to the interrelationship between temporal and spatial flexibility which are facilitated by technology. In this chapter, evidence is provided of the public rhetoric regarding FWA by accounting firms, particularly the Big Four firms. This is contrasted with anecdotal testimony from the interviews to reveal the success with which these goals have been adopted and implemented across the accounting profession, and the impact they have on work-life balance (WLB). The findings reveal inconsistencies and prejudices still in place in Australian accounting firms and suggest that, although there has been some success in this area, some conservative views still need challenging.*

### INTRODUCTION

The advent of cloud computing and technology such as digitization, fast broadband and multiple computer platforms (Blount, 2015) have improved the ability of the workforce to work more flexibly and thereby may improve job satisfaction and work-life balance (WLB). Long considered the domain of women with dependent children, technology facilitates the extension of flexible working policies to all

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segments of the workforce, including semi-retirement, accommodation of leisure interests and sporting commitments, or multiple jobs (for example in the early stages of a business start-up) (Hall & Atkinson, 2006). In the current era of globalization, having employees able to work flexibly across boundaries and borders can be a major business advantage (Johnson, 2004). By placing work at workers' locations rather than moving workers to work centers, employers can reduce overhead costs of office facilities, and aid the sustainability of business by reducing pollution and potentially climate-impacting effects of a commuting workforce (Pyöriä, 2011; Svensson, 2011).

In the accounting profession, like other knowledge-intensive professions, information and communication technologies (ICT) have become integrated into daily work patterns, to the point that "a separation cannot be made between the knowledge and the gathered experience in the field of accounting and in the fields associated with the information technology domain" (Tudor et al, 2013 p. 672). Because of its ability to change methods of accumulating and dispersing information, ICT adoption has altered the way the accounting profession works. It has led to the re-engineering of audit processes and systems controls (Ghasemi et al., 2011); a pursuit of continuous and timely financial reporting (Kanellou & Spathis, 2013; Sutton, 2000); the advent of enterprise resource planning systems (ERP), business intelligence systems and integrated information systems (IIS) enabling centralised access to organizational information and automatic generation of financial and management accounting reports (Ram & Rhode, 2007; Sutton, 2000; 2006); and group support systems allowing for computerised flow of communications between team members and the corporations they serve (Sutton 2000). Furthermore, Taipaleenmäki & Ikäheimo (2013 p. 321) posit that ICT has served as a "facilitator, catalyst, motivator or even an enabler" for the convergence of the fields of financial and management accounting.

One of the outcomes of this adoption of technology is the facilitation of new ways of working (NWW) in the accounting profession, defined by Demerouti, Derks, Ten Brummelhuis, and Bakker (2014 p. 124) as "a work design in which employees can control the timing and place of their work while being supported by electronic communications". One of these NWW is flexible working. With flexible working still widely considered a privilege rather than a right (Blount, 2015; Hesse & Grantham, 1991), implementation and understanding of flexible working policies are not uniform. Also, many legislative arrangements still allow the employer the right of refusal if the business is unable to accommodate a request for flexible work (see s. 65.5 of the Fair Work Act 2009).

The aim of this chapter is to examine accounting professionals' views on new ways of working in relation to work flexibility and work-life balance. Using the perspectives of twenty accountants interviewed in major cities across Australia, it explores, amongst other things, two elements of new ways of working (NWW): temporal flexibility and spatial flexibility (i.e. control over when and where you perform your work) (Demerouti et al., 2014; Gerdenitsch, Kubicek, & Korunka, 2015; Ten Brummelhuis, Bakker, Hetland, & Keulemans, 2012). Interviewees reflect on the technological advances which facilitate these flexible working arrangements (FWA), and the impact they have on their work-life balance (WLB). In answering the question of how successfully NWW are implemented in practice, the accounting profession is an excellent case study which demonstrates the impact of a NWW policy. The profession has a rigid billing system and demanding client expectations to overcome, but NWW are being facilitated in this knowledge sector by advanced technology and a highly visible commitment of the Big Four accounting firms to flexible policies (Kornberger, Carter, & Ross-Smith, 2010). For example, Deloitte suggests, "You will have the flexibility and choice to customize and build the career and life you want" (Deloitte, 2016); PricewaterhouseCoopers (PwC) has made flexibility of work hours the norm rather than expecting its staff to ask managers to vary work hours (Smith, 2015); flexible working arrangements offered

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