

Remote auditing and its impacts on auditors' work and work-life balance: auditors' perceptions and implications

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Abstract

Purpose – This paper aims to explore the impacts of remote auditing on auditors' work and work-life balance.

Design/methodology/approach – This paper adopted a qualitative online survey approach using open-ended reflections from 98 highly experienced auditors. The survey design aligns with a "Big Q" approach to qualitative data. The reflections were interpreted through the theoretical lens of the social presence theory.

Findings – Auditors underscore that remote auditing has improved their work-life balance since it offers flexibility, greater autonomy and efficient use of time. However, they believe less social contact due to remote auditing can hurt their work.

Research limitations/implications – This study aimed to holistically comprehend the concept of work-life balance in a remote auditing setting. Therefore, the study refrained from making comparisons based on demographic information (e.g. gender, experience and type of audit firm).

Practical implications – The findings highlight the need for adopting flexible work arrangements that prioritise auditors' well-being. This is critical for making the audit profession attractive and enhancing overall audit quality. Updated regulatory guidance and controls are needed concerning the use of technologies in remote auditing to ensure high-quality audits.

Social implications – The findings of this study can positively reshape public perception of the audit profession. Firstly, enhanced work-life balance can improve audit quality. Secondly, incorporating emerging technologies in auditing can result in society perceiving auditors as adaptive to innovation and technological advancement that has been touted for their potential for enhancing the efficiency and effectiveness of audit and audit quality, potentially enhancing societal trust in auditing.

Originality/value – The findings of this study complement the auditing literature that has mainly focused on the traditional work paradigm, requiring in-person presence. The authors identify potential challenges emanating from auditors' remote work and propose solutions for audit firms to improve work-life balance in a remote work setting.

Keywords Work-life balance, Remote auditing, Auditors' work

Paper type Research paper



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1. Introduction and background

This study examines the impact of remote auditing and its impact on auditors' work and their work-life balance. Emerging technologies are transforming audits (Austin *et al.*, 2021), but the profession has been slow to embrace these technologies (Austin *et al.*, 2021). However, the COVID-19 pandemic has changed this trajectory, prompting more auditors to work remotely and interact with audit clients via videoconferencing and other technologies (Luo and Malsch, 2020). Considering that work-life balance is highly associated with audit quality (Khavis and Krishnan, 2021) and has been an issue for auditors (Hermanson *et al.*, 2016), this study aims to qualitatively investigate the impacts of remote auditing on auditors' work and work-life balance. We define "remote auditing" as the integration of technology into the audit process, enabling the collection of audit evidence, facilitating communication with clients and colleagues/head office and using technology for all forms of reporting linked to the audit process. Similarly, the term "auditors' work" in this study encompasses activities involving audit evidence collection, communication with clients and the audit office and all reporting throughout audit engagements.

This study is particularly timely, as the pandemic has accelerated the trend towards working from home, in some instances transforming it from a request to a requirement (Shirmohammadi *et al.*, 2022). Both the academic and practitioner literatures (Bauer *et al.*, 2022; Reeves, 2021; Sian, 2022) suggest that some audit firms are considering permanent remote and hybrid alternatives. For instance, according to Deloitte's April 2021 Return to Workplaces survey, which interviewed almost 300 executives, 68% of them expressed their intention to implement a hybrid work model (Deloitte, 2021a; Deloitte, 2021b). This study is strongly motivated by recent calls (Robson *et al.*, 2021) for research on issues concerning the impact of remote auditing, home office and hybrid work alternatives on audits.

As audit firms try to balance their obligations to clients with remote and hybrid work, they must grasp the impact of remote auditing on auditors' work and work-life balance. Here, "work-life balance" refers to the interplay between personal and professional life and how they impact each other. Work-life balance remains a fundamental issue for auditors (Hermanson *et al.*, 2016; Persellin *et al.*, 2019), affecting overall satisfaction and audit quality (Khavis and Krishnan, 2021). Employees with low levels of work-life balance usually experience more stress and burnout (Anderson *et al.*, 2002); greater inability to concentrate (MacEwen and Barling, 1994); a decrease in energy levels (Frone *et al.*, 1996); and a decline in overall job satisfaction (Burke and Greenglass, 1999). Yet, achieving a healthy work-life balance requires effective allocation of time, setting boundaries between work and personal life and making deliberate choices about how to allocate attention.

Against this backdrop, the current study investigates the implications of remote auditing practices on auditors' work and work-life balance. Drawing on survey data obtained from Swedish auditors, we present a descriptive perspective on their work dynamics and work-life balance in remote audit settings. We present a comprehensive data set from a seasoned cohort of auditors, with over five years of experience, notably 49% of participants boasting over 25 years of audit experience. The expertise of this seasoned audit group makes them well-suited for this study, given their extensive knowledge, contextual understanding, experience, credibility and practical insights that can enhance our research findings. We interpret our findings through the lens of the social presence theory (SPT). Our adoption of an in-depth descriptive approach comports with Gow *et al.* (2016) rationale that in-depth approaches enable researchers to deepen their knowledge about behaviours and institutions.

Our findings complement the auditing literature that has mainly focused on the traditional work paradigm, which often requires an in-person presence. We equally identify potential challenges and drawbacks of remote auditing and suggest ways to mitigate these

issues for audit firms interested in enhancing audit employees' work-life balance in a remote work setting. This study contributes to the literature by asserting that remote working enhances auditors' work-life balance through enhanced flexibility, greater autonomy and job control, contrary to current auditing models. What distinguishes this study from previous ones conducted in the auditing context is its examination of work-life balance within the framework of the remote audit environment. While earlier audit studies (Buchheit *et al.*, 2016; Hermanson *et al.*, 2016; Khavis and Krishnan, 2021; Persellin *et al.*, 2019) focused on the conventional (traditional) audit work setting where the auditor is physically on-site, our study fills this gap in the literature by providing an alternative viewpoint on work-life balance within a distinct work scenario of remote auditing.

2. Literature review and theoretical framework

2.1 Effects of remote auditing on work-life balance

Remote auditing is defined as the process by which auditors perform audit procedures from a location outside the auditee's premises with the help of digital tools (Teeter *et al.*, 2010). Even though remote auditing is not an entirely new phenomenon, before the COVID-19 pandemic, 98% of the audits were not conducted remotely (Aivazi, 2022). However, the pandemic increased the prevalence of remote auditing work arrangements as auditors used digital tools to communicate with clients and review documents.

Remote auditing raised concerns about audit quality since there is a belief that auditors are more likely to uncover accounting malpractices when they are physically on a client's premises (Tysiac, 2020). However, empirical evidence varies. Some studies indicate that remote auditing results in lower audit quality (Gong *et al.*, 2022; Jin *et al.*, 2022), particularly in judgement-intensive tasks, such as inventory audits in remote auditing (Gong *et al.*, 2022). Using a difference-in-difference regression model, Jin *et al.* (2022) observed increased earnings restatements and financial misconduct with remote auditing, indicating lower audit quality. Conversely, remote auditing can enhance audit quality by fostering enhanced decision-making in a less controlled environment (Bhattacharjee *et al.*, 2020). Additionally, the strong association between remote auditing and technologies can also enhance audit quality. Some empirical evidence suggests that remote audit does not compromise audit quality (Li *et al.*, 2023), but may result in cost savings, more employee flexibility and the ability to examine clients' data regardless of their geographical location (Aivazi, 2022). Moreover, remote auditing enhances audit efficiency (Li *et al.*, 2023), potentially due to increased flexibility, time-savings and the ability to access clients' data on digital platforms.

Remote auditing is just one facet of alternative work arrangements, often combined with several other work arrangements. For instance, when integrated into flexible work schedules, it offers increased flexibility as auditors can work from various locations at flexible time schedules. In condensed workweeks, remote auditing offers auditors the opportunity to continue working during unusual hours, especially when documents are shared on digital platforms. Therefore, when remote auditing is used in other work arrangements, it may improve flexibility, potentially improving job satisfaction and work-life balance.

Work-life balance is important for attaining organisational goals (Burke and Greenglass, 1999) and audit quality (Khavis and Krishnan, 2021). There are many definitions of work-life balance. One is "an individual's ability to meet their work and family commitments, as well as other non-work responsibilities and activities" (Delecta, 2011, p. 186). Generally, work-life balance is perceived as a concept that equates balance with a lack of conflict between workers' family and work roles and other functions (Delecta, 2011). Audit firms face problems with heavy workloads, contributing to auditor turnover (Herda and Lavelle, 2012)

and decreased audit quality (Persellin *et al.*, 2019). This stems from the idiosyncratic nature of audit firms' peak season, which engenders workload pressure (Persellin *et al.*, 2019), long working hours (Hermanson *et al.*, 2016), increased work–family conflicts and employee burnout (Sweeney and Summers, 2002). The harms of overload and stress at the individual auditor level spill over to the engagement level, potentially affecting audit quality (Hermanson *et al.*, 2016).

Studies underscore that accounting firms can reduce work–family conflicts and employee burnout through alternative work arrangements, such as flexible schedules, part-time work, telecommuting (remote working) and condensed workweeks (Buchheit *et al.*, 2016). These alternative arrangements are associated with enhanced work-life balance, job satisfaction, fewer absences, reduced burnout, better mental health and reduced turnover intentions (Buchheit *et al.*, 2016; Herda and Lavelle, 2012; Hermanson *et al.*, 2016; Persellin *et al.*, 2019; Sweeney and Summers, 2002). For alternative work arrangements to succeed, audit firms must support the process beyond mere rhetoric of work-life balance (Johnson *et al.*, 2008). However, these arrangements can have negative consequences, including lower promotion (Johnson *et al.*, 2008), lower quality work output (Kossek *et al.*, 1999) and reduced networking opportunities (Almer *et al.*, 2003), impacting client relationship building and audit evidence collection (Bennett and Hatfield, 2018). Therefore, the effects of alternative work arrangements on work-life balance and work output hinge on diverse factors, including the nature of the work and employees' preferences and needs. This necessitates collaboration between employers and employees to harmonise organisational requirements and employees' needs, fostering productivity.

Buchheit *et al.* (2016) observed that better work-life balance improves staff retention in accounting firms. Research on the work-life balance of employees working from home indicates that workers have an enhanced feeling of independence (Sewell and Taskin, 2015) and schedule flexibility (Shirmohammadi *et al.*, 2022). However, working from home can also harm employees' work-life balance through unclear work-family boundaries and managerial intrusions into home life. Furthermore, working from home requires management to address certain boundaries, for example, family interruptions (Makarius and Larson, 2017). Although some studies have observed less work/family conflict, they nevertheless identified a higher family-to-work conflict for part-time employees on work-from-home days (Delanoeije *et al.*, 2019). This discussion leads to our first research question:

RQ1. What are the implications of remote auditing on auditors' work-life balance?

2.2 Social presence theory (SPT)

While extensive research exists on work-life balance, the context of remote auditing work environments remains unexplored despite current empirical literature underscoring a surge in remote work (Shirmohammadi *et al.*, 2022). This study addresses this gap using SPT. A shortcoming of remote work is the inability to meet face-to-face (interactivity) with colleagues and clients, which is crucial for auditor–client communication and scepticism (Bennett and Hatfield, 2018; Hatfield and Saiewitz 2022). Recent studies (Bauer *et al.*, 2022) underscore media richness (conveying social cues like facial expressions and body language) and social presence (perceptions of others' presence in interactions) as significant factors contributing to efficient remote work. SPT is crucial in auditor–client communication, influencing client inquiry processes, auditor–client negotiations, audit–client relationships and audit scepticism (Bennett and Hatfield, 2018; Hatfield and Saiewitz 2022; Saiewitz and Kida, 2018). Consequently, we adopted SPT to interpret the findings,

given that our study is grounded in a remote audit setting with reduced physical presence compared to traditional audits.

SPT (Short *et al.*, 1976) motivates a great deal of auditing research on communication in audits. It defines social presence as “the awareness of those with whom one is communicating” (Bennett and Hatfield, 2018, p. 43). The theory was developed by Short *et al.* (1976) to examine the effectiveness of telephone communication (with no visual cues) versus face-to-face. Face-to-face interaction has the highest social presence, while audio communication has a greater social presence than textual communication (Short *et al.*, 1976). The theory argues that face-to-face conversation enhances social presence by enabling the examination of such physical cues as body language and facial expressions, which can significantly alter the meaning of audio signals. Social presence is influenced by the extent of physical presence (i.e. the availability of text, audio and visual cues) and temporal presence (i.e. synchronous versus asynchronous communication) (Hatfield and Saiewitz, 2022). As social presence increases, individuals become conscious of their social relationships, which affects their behaviour (cooperation, attentiveness and persuasiveness) (Short *et al.*, 1976; Hatfield and Saiewitz, 2022). Consequently, SPT provides a holistic theoretical approach to examining the impact of communication elements, such as audio-visual cues, synchronicity and interactivity, within the remote auditing setting.

Recent research shows that audit partners prefer face-to-face communication compared to other modes (Bennett and Hatfield, 2018; Carlisle and Hamilton, 2021). Bennett and Hatfield (2018) observe that junior auditors were more sceptical of face-to-face communication when presented with nonverbal deception cues, compared to junior auditors using computer-mediated communication (CMC). Furthermore, junior auditors asked follow-up questions and engaged in more back-and-forth communication and relationship-building statements in face-to-face communication compared to CMC (Bennett and Hatfield, 2018). From a client perspective, Saiewitz and Kida (2018) observe that, when auditors request information from clients through email, clients’ responses are usually more biased towards information that advances their positions compared to their pre-existing position in comparison to audio or visual requests. In sum, Saiewitz and Kida (2018) and Bennett and Hatfield (2018) suggest that auditors are likely to respond better regarding initial inquiries or follow-up questions in a face-to-face setting compared to email. This discussion leads to our second research question:

RQ2. What are the implications of remote auditing on auditors’ work?

Although SPT has been applied considerably in auditor–client communication research, it remains untapped in audit work-life balance research, especially in remote auditing research. Considering that social presence is notably constrained in asynchronous environments (e.g. Hatfield and Saiewitz 2022), such as the remote auditing setup, we have embraced this theoretical framework to elucidate our findings and bridge the existing gap in the audit literature examining the impact of work-life balance.

3. Methodology

3.1 Research design

We employ a qualitative online survey approach, an underutilised method, that effectively addresses diverse research questions and captures varied views and experiences (Braun *et al.*, 2021). Despite not having the same flexibility as interviews, such as the ability to prompt and probe, surveys provide unique advantages (Frith and Gleeson, 2004). Our survey design approach aligns with a “Big Q” approach (Braun and Clarke, 2013; Terry *et al.*, 2017), which contrasts with the “small q” orientation that prioritises concerns like

reliability, bias avoidance, inter-rater reliability and generalisability. We opted for this approach because it allows us to explore this phenomenon through understanding broad concepts since the Big Q approach is associated with extensive open-ended questions seeking a holistic understanding, especially on unexplored issues and untapped areas such as the pandemic-induced changes within auditing. Additionally, the audit environment is rapidly evolving due to the emergence of innovative technology, and the Big Q qualitative approach enabled us to collect real-time reflections on how working remotely impacts auditors' work and work-life balance from a geographically dispersed population.

It is worth underscoring that the type of thematic analysis we employ (Braun and Clarke, 2012, 2013; Terry et al., 2017) explicitly discourages using inter-rater reliability and similar coding practices as a measure of quality. This perspective is rooted in the epistemological and ontological assumptions inconsistent with thematic analysis (Braun and Clarke, 2013). While qualitative survey data can sometimes lack the depth and richness of interviews (Braun and Clarke, 2013), our participants were generally highly motivated and responded comprehensively to the questions. The selection criteria for participants in this study were based on a comprehensive review of registered auditors in Sweden on the official registry website. Each identified auditor in the registry was inherently qualified to partake in the study, ensuring a rigorous selection process with a participant pool of credentialed and approved auditors.

3.2 Data collection

We collected data from 98 auditors using a structured online survey [1]. A survey link was dispatched to registered auditors in Sweden between December 2020 and March 2021. Participants worked for the Big Four (24.5%) and non-Big Four firms (75.5%). Experience levels ranged from five to over 20 years, with (49%) having more than 25 years of auditing experience. Table 1 summarises participants' demographic information. Experienced auditors have extensive contextual knowledge and deep insights into the accounting industry, accounting job demands and work-life balance nuances. Their long experience lends credibility and reliability to our findings and makes them the best candidates for this

Table 1.
Demographic
information of
participants

Demographic information of participants (n = 98)		
Item	No.	%
<i>Audit firm size</i>		
Big Four	24	24.5
Non-Big Four	74	75.5
<i>Age</i>		
29–39	18	18.4
40–49	23	23.5
50–59	32	32.6
60 or older	25	25.5
<i>Years of audit experience</i>		
5–10 years	15	15.3
11–15 years	11	11.2
16–20 years	11	11.2
21–25	13	13.3
More than 25 years	48	49.0
Source: Authors' own creation		

study. Furthermore, the outcome of the majority (75%) of the participants being non-Big Four auditors was not deliberate since we distributed the survey instrument to Big and Non-Big Four audit firms. Non-Big Four firms operate in diverse niches, serve different client bases and adopt different strategies due to their size. Consequently, non-Big Four firms' inclusion offers diverse perspectives, contributing to a holistic understanding of work-life balance across various levels of the audit industry. While Big Four audit firms dominate audit research due to their enhanced resources, non-Big Four firms' inclusion is crucial in reflecting a broader view of the audit landscape.

Since this study is one of the first within auditing, we prioritised obtaining a comprehensive and holistic understanding of work-life balance within a remote auditing environment. This approach enabled us to capture a broader view without delving into specific demographic or experiential differences due to our exploratory, open-ended question. By assuming this holistic perspective, we identified overarching trends, shared experiences and perceptions prevalent within the audit profession, regardless of firm size. Consequently, our study lays the groundwork for future research to explore subgroup differences since we identify broad trends that enable us to provide practical recommendations for the audit industry and facilitate future research endeavours.

We used an online questionnaire (administered through SUNET Survey Tool) [2]. We pilot-tested the survey with four experienced auditors from a Swedish Big Four firm. Recommendations and responses guided adjustments, ensuring the reflection question aligned with the study's holistic goal. We asked participants to reflect on how working remotely has affected their work and work-life balance. Their responses varied from short statements to narrative accounts (Chase, 2005). Consequently, the aggregated data represents diverse perspectives on how working remotely affects auditors' work and work-life balance.

3.3 Data analysis

The data analysis adhered to Braun and Clarke (2012, 2013; also see Terry *et al.*, 2017) method for thematic analysis. It focused on both the semantic aspects of the data, which closely aligned with the participants' language, and the latent features informed by underlying concepts. We mainly adopted an inductive approach, whereby codes and themes emerged from the data. Given that our analysis was rooted in a social constructionist theoretical framework, we did not take the participants' accounts at face value (Burr, 2003) but instead adopted a critical perspective (Smith *et al.*, 2009). Our objective was not simply to reflect participants' interpretations of their experiences but rather to examine their assumptions and systems of sense-making.

This involved becoming familiar with the survey responses through repeated reading and re-reading, followed by iterative coding, where codes were revisited and refined as the analysis progressed. The codes were then grouped into potential themes to gauge their prevalence and determine whether patterns were consistent across the data set (Braun and Clarke, 2012; Terry *et al.*, 2017). All authors thoroughly examined the data, the coding and the coded data. The construction of themes was equally iterative and collaborative. Each theme revolved around a central organising concept, representing the fundamental idea that formed the basis for the thematic explanation of the data (Terry *et al.*, 2017). Note that the excerpts presented do not necessarily encompass the entirety of the participants' responses but rather exemplify the theme in question.

4. Results

We have identified two overarching themes:

- (1) auditors' work-life balance and the impact of digital tools; and
- (2) the impact of remote auditing on auditors' work. Both comport with our research questions.

Each entails two subthemes: flexibility and efficiency in remote auditing environment and social implications and implications on family life of remote auditing for the first theme, and complex audit tasks, specialist skills and efficiency in remote auditing and challenges in communication, collaboration and learning for the second theme.

4.1 Auditors' work-life balance and the impact of digital tools

4.1.1 Flexibility and efficiency in remote auditing environment. Our findings indicate that most auditors saw an improved work environment and reduced stress compared to before the transition to remote auditing, due to increased flexibility. Working remotely allows auditors to more easily transition between work and personal life, leading to enhanced efficiency and a better balance between their jobs and their social lives. According to one auditor:

It is more efficient to work from home since I do not get interrupted as often. (non-Big Four, 9 years of experience).

Another auditor highlighted the benefits of flexibility:

The work has become more flexible when you can control when you want to do the work, compared to when you are out at the client. (non-Big Four, 20 years of experience).

Furthermore, auditors reported that reduced in-person interaction with clients increased their work efficiency. Less travel time and increased focus contributed to this efficiency. For example, some auditors noted:

The positive effects are that travel times are reduced and that you become more efficient. (non-Big Four, 20 years of experience).

Many customers appreciate being heard digitally and avoiding travel time, and we also save a lot of time with reduced travel. I believe in more efficient digital tools that enable us to automate a large part of the less qualified tasks, which, in my opinion, is undeniably beneficial. (non-Big Four, 10 years of experience).

This creates better opportunities for planning, efficient execution, time for reflection in the audit process and also eliminates unnecessary travel. Such circumstances present avenues for enhanced audits. (Big Four, 23 years of experience).

Our participating auditors envisioned a future that combines working from home and at the office as well as meeting clients in person and communicating via technology. However, they noted fundamental differences as well as variations between working conditions at home and in the office. One noted:

The employees' working conditions at home vary to a great extent, which have consequences for both efficiency and working environment. (non-Big Four, 14 years of experience).

Some indicate that they are well-equipped at home:

I already have several screens, a good computer and scanner, programmes prepared for working digitally and much more. (non-Big Four, 30 years of experience).

In general, auditors perceive remote auditing as benefiting their work, leading to less stress and increased efficiency, flexibility and work-life balance.

4.1.2 Social implications and implications on family life on remote auditing. The results show that remote work, at least not voluntary, has social implications that must be considered. Generally, most auditors believed that physical social meetings cannot be replaced:

Above all, it is the social part of the work that has been affected. It is not the same to meet virtually as physically. (non-Big Four, 30 years of experience).

Many expressed the view that remote work has made their job more monotonous and hindered team building.

Very negative that important social events and kick-offs with other offices must be digital- it is NOT the same thing and does not lead to the same team building. (non-Big Four, 17 years of experience).

A great many think that work has become more boring. Meeting colleagues and clients is important for job satisfaction:

Work has become more boring. It is fun to visit the clients. To have lunch together. The social thing. Networking! I miss that much. (Big Four, 21 years of experience).

Interestingly, a few respondents mentioned that younger auditors spend more time at the office, possibly driven by a desire to be noticed by colleagues and clients. One auditor argued:

Perhaps they are afraid to go unnoticed. They want to be seen by colleagues and clients. (Big Four, 30 years of experience).

Regarding family life, many auditors found it easier to spend time with their families during the pandemic due to the reduced travel:

Many digital meetings. More efficient to work from home, not interrupted as often. Easier to combine work and family. (Big Four, 10 years of experience).

It is easier to combine family and work. (non-Big Four, 9 years of experience).

Remote working also provided the flexibility to allow auditors to better combine work with personal interests. One auditor noted:

At the moment I am in [location x] and I work and drive my snowmobile during coffee breaks. (non-Big Four, 45 years of experience)

Work at home also gives better opportunities to exercise:

The flexibility makes it possible to take a break or go for a walk. This makes you more efficient when you work. It is easier for me when I work at home to exercise (Big Four, 9 years of experience).

4.2 Impact of remote auditing on auditors' work

4.2.1 Complex audit tasks, specialist skills and efficiency in remote auditing. Auditing and audit tasks have become more complex, necessitating greater specialisation among auditors.

Remote auditing offers advantages in this regard, as specialists can perform their tasks digitally, and they can be invited in for shorter periods at a reasonable cost:

One effect is that it is easier to include specialists in the meetings. They can participate for 15 minutes and give valuable input. This is not possible when you travel to the customer and the meeting may last 2 hours. In those cases, it is not as easy to bring an expensive specialist. (non-Big Four, 20 years of experience).

This might create opportunities for smaller firms to manage intricate tasks or partner with others to share skills, alleviate auditor stress by accessing expertise as required, enhance overall audit quality and provide firms with a broader pool of auditors to choose from.

Auditors perceive themselves as more time-efficient while working remotely. They cited the elimination of travel time and the focused nature of virtual meetings as benefits. With Zoom, auditors can transition seamlessly from one meeting to another. However, some auditors noted that remote work can require more time if it is difficult to reach clients or if clients need to wait to provide necessary materials. For instance, one noted:

The work takes more time when you don't meet the client physically, and it is more difficult to ask follow-up questions and it takes more time to wait to get in touch. (non-Big Four, 25 years of experience).

The analysis also reveals that remote auditing can lead to delays in audits due to longer lead times. One auditor argued:

There has been a slight increase in the lead time for completed audits, that is, the time required to obtain answers to all queries. Performing on-site audits at clients' premises facilitates quicker response times to questions. (Big Four, 22 years of experience).

Auditors identified the lack of in-person contact in remote auditing as a downside. They said in-person work facilitated audit procedures, follow-up questions (relevant for scepticism), client relationships and gaining knowledge about clients. Auditors with extensive experience emphasised the need for physical presence to conduct effective inventory inspections, examinations and relationship-building. One stated:

As an auditor, you need to be physically on site at the companies in order to perform the best possible audit. Certain procedures, such as inventory checks and other types of assessments, cannot be effectively carried out digitally. (non-Big Four, 30 years of experience).

Another highlighted the difficulty of asking follow-up questions without physical meetings, stating:

The work takes longer to perform when you do not meet the customer physically because it becomes more complicated to ask follow-up questions. (non-Big Four, 25 years of experience).

The sentiment was echoed by yet another auditor:

A good audit requires that the auditor gets to know both people and the business environment. This can never happen optimally in a digital environment. (non-Big Four, 33 years of experience).

Some auditors expressed scepticism about building new client relationships remotely. For instance, two noted:

New relationships are still best created physically. (Non-Big Four, 32 years of experience).

It is impossible to create a relationship with a new customer via digital platforms. (Non-Big Four, 25 years of experience).

These respondents underscored that the lack of in-person contact could hamper the work of the auditors as well as audit quality in the long run, as it could result in the omission of crucial information from conversations relevant to audits. Concerning this, one auditor remarked:

There are also negative aspects of remote auditing, such as that during a physical meeting you talk more about things other than audit but which may still be relevant for the audit (customer knowledge). (non-Big Four, 20 years of experience).

New ways of organising work will also have consequences for organising and leading the work. Our participants also predicted that remote auditing would necessitate new approaches to leadership and team management. One auditor noted:

The challenge is more about leadership and how to make room for socialising and sharing knowledge. (non-Big Four, 18 years of experience).

4.2.2 Challenges in communication, collaboration and learning. Auditors said that remote auditing presents particular challenges for complex audit tasks that require large teams. Communication, collaboration and accountability also become more challenging, including tracking individual progress and ensuring the timely completion of tasks. Some respondents said they had more difficulty supervising less experienced colleagues and providing ad-hoc guidance in remote settings. One explained:

A disadvantage is that, in larger audit teams, it is more difficult to get an overview of the progress and a major part of my work is to supervise less experienced colleagues. The supervision is more difficult when you don't sit together and can ask ad-hoc questions. (Big Four, five years of experience).

Learning from senior auditors is crucial for the development of junior auditors, as most audit skills are acquired on the job. However, remote auditing limits the exposure of junior auditors to complex audit situations, reduces personal interaction and hampers collaboration. Onboarding new employees also becomes more challenging in a remote setup. For example, some auditors noted:

It poses greater difficulty with entirely new employees in terms of their onboarding, the necessity for guidance, and the opportunity to integrate into the group. (Big Four, 17 years of experience).

Working remotely presents a greater challenge for junior colleagues who are new to the job. (Big Four, 9 years of experience).

Many employees, especially new ones, need support that is difficult to provide when working remotely. (non-Big Four, 11 years of experience).

In the longer term, the transfer of knowledge among employees may deteriorate as audit teams cannot sit together and share knowledge. It is more difficult with training and on-the-job training when employees cannot sit together. (Big Four, 22 years of experience).

Keeping auditors up to date with industry trends, regulations and emerging risks is essential for providing high-quality services. Remote learning opportunities through digital courses offer convenience and cost-effectiveness. Similarly, technologies that facilitate remote meetings can enable auditors to attend meetings without incurring travel or accommodation expenses. However, there are drawbacks too:

Meetings are often more efficient since there is less social interaction, especially if there are many at the meetings. There is less social contact than when you also drink coffee together. (non-big four, 9 years of experience).

In-person meetings with clients serve several functions, some of which may be affected by the shift to remote work, at least in the short term. They facilitate mutual understanding and insight into the client's comprehension of the audit. The loss of face-to-face contact can inhibit capturing these crucial aspects digitally. For instance, one auditor noted:

However, in my view, the crucial aspect of face-to-face contact, which allows for mutual understanding and provides insight into whether the client understands what they are doing, what we are asking, etc., is lost. It is challenging to digitally capture these aspects. I think there is a greater risk of losing the feel of the client, the numbers, and the client's business, all of which are vital elements in a well-executed audit. (Big Four, 23 years of experience).

Lower costs for clients are seen as an advantage of remote auditing. However, meeting clients in person also creates opportunities for audit firms to sell additional services and identify areas where existing offerings can be delivered more efficiently. The shift to remote work may limit these opportunities. According to one auditor:

We may lose a natural way of identifying problems and sell consultancy services. (Big Four, 23 years of experience).

Overall, in remote settings, large audit teams face communication and collaboration difficulties, affecting brainstorming and group problem-solving. Supervising junior auditors and supporting their development becomes more challenging as remote work limits personal interaction and hampers collaboration. In contrast, digital courses and remote meetings can offer convenience and cost-effectiveness. While lower costs for clients are an advantage, the absence of in-person meetings may limit the identification of problems during audits and the provision of consultancy services.

5. Discussion

Most definitions of work-life balance focus on the conflicts between employees' family and work roles. Our findings suggest that work-life balance improves when auditors work remotely, since auditors can more easily and conveniently switch from their work to their families when they work from home. The pandemic has forced auditors to learn to use new technologies while working from home (to do remote auditing). Our findings indicate that this new way of working has enhanced work autonomy. However, there are risks in so much flexibility and autonomy in terms of blurring work-family boundaries (Makarius and Larson, 2017), which can result in lower quality work output (Kossek *et al.*, 1999) and reduced networking opportunities (Almer *et al.*, 2003), which are relevant in building client relationships and evoking quality responses from inquiries and follow-up questions (greater scepticism towards the client's claims) (Bennett and Hatfield, 2018).

Consistent with current suggestions (Buchheit *et al.*, 2016) to narrow work-family conflicts through alternative work arrangements, such as flexible schedules, part-time work arrangements, telecommuting (remote working) and condensed workweeks, it was observed that remote auditing enabled auditors to control their time and brought more work-life flexibility. Work autonomy and flexibility seem to be a major factor in enhancing work-life balance, as they facilitate auditors' switching between roles (Almer and Kaplan, 2002). Contemporary studies underscore that employees have generally been fairly satisfied with working from home during the pandemic, mainly due to greater job autonomy and flexibility, even though visual and emotional cues are often lost in online meetings (Sian, 2022). Studies suggest that remote auditing

does enable greater work flexibility and autonomy, which enhances auditors' work-life balance, leading to greater job satisfaction, fewer work absences, reduced burnout, an improved physical and mental health and a reduced turnover intentions (Almer and Kaplan, 2002; Buchheit *et al.*, 2016; Herda and Lavelle, 2012; Hermanson *et al.*, 2016; Persellin *et al.*, 2019; Sewell and Taskin, 2015; Shirmohammadi *et al.*, 2022; Sweeney and Summers, 2002).

As per our second research question, our findings allude to the benefits (job flexibility and autonomy) of remote auditing potentially helping to address some of challenges facing the audit profession, such as workload pressures, work-family conflicts, burnout and turnover intention (Almer and Kaplan, 2002; Buchheit *et al.*, 2016; Herda and Lavelle, 2012; Persellin *et al.*, 2019; Sweeney and Summers, 2002). Our findings suggest that auditors are less stressed while working remotely. Despite the common perception of auditors as "work machines", contemporary findings suggest the opposite: work overload may result in stress detrimental to auditors' mental health, work-life balance and audit quality (Hermanson *et al.*, 2016). We argue that, if properly implemented, remote auditing with its enhanced flexibility and greater overwork can strengthen the attractiveness of the audit profession due to the possibility of enhanced job satisfaction, less burnout and lower turnover intentions (Almer and Kaplan, 2002; Buchheit *et al.*, 2016).

Consistent with SPT (Short *et al.*, 1976) and recent findings on communication modes in the auditing context (Bennett and Hatfield, 2018; Carlisle and Hamilton, 2021), our respondents were in agreement that face-to-face contact entails the highest level of social presence. The results suggest two opposite effects on two relevant characteristics of the auditing process. While remote auditing facilitates a more task-oriented approach (work intensification), it also results in a reduced social presence (the communication richness found in face-to-face communication). Consequently, remote auditing can lead to the efficient accomplishment of work assignments while resulting in less motivation for social interaction and communication. Other reasons for increased efficiency mentioned are less time spent on travel and the ease of switching between clients. However, remote auditing may harm junior auditors' learning, inasmuch as normal auditor training and development has entailed physically observing audit seniors perform certain audit procedures. However, we contend through our integrative model (Figure 1) that this issue can be mitigated by junior auditors not performing complex audit procedures in a remote audit setting. We further argue that the model can narrow and eliminate other particular concerns (less social presence relevant in relationship building, selling marketing services, difficulties identifying work-life boundaries) prevalent in a remote auditing setting. Some auditors have become very comfortable socialising via digital platforms. Perhaps this means that over time, auditors may perceive face-to-face via digital tools as more similar to actual face-to-face as they grow accustomed to it.

Our integrative model (Figure 1) underscores audit-firm adaptation as a critical success factor to mitigate the drawbacks of remote auditing and to guide future decision-making, as current studies allude to both employees' (Bauer *et al.*, 2022; Reeves, 2021; Sian, 2022) and audit firms' (Sian, 2022) contemplation of adopting remote auditing as an alternate audit work arrangement. Firstly, considering the unclear boundaries between work-family boundaries when auditors work remotely, it is imperative for audit firms to implement enhanced but less intrusive managerial controls to demarcate work-family boundaries and avoid interruptions in a remote auditing setting. An intrusive approach may result in effects (for example, stress) detrimental to employees' productivity and audit quality. Next, audit firms can incorporate advanced technologies that facilitate the observation of auditory, visual and physical information while enabling relationship-building between auditors and clients. In line with Luo and Malsch (2020, p. 37), we argue that enhanced video-conferencing

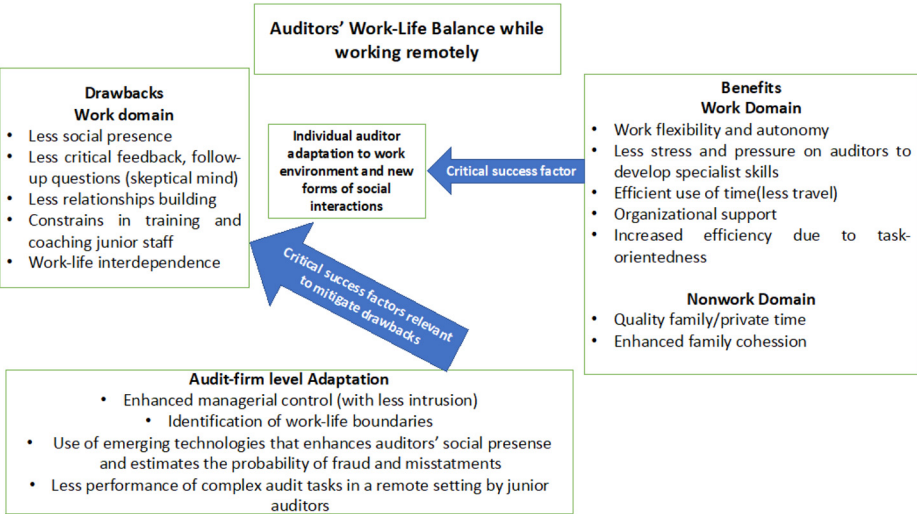


Figure 1.
An integrative model
on the impact of
remote auditing on
work-life balance

Source: Authors' own creation

devices can improve auditors' social presence. Additionally, deep learning and textual analysis applications have the potential to identify speech patterns to detect deceptions (Sun, 2019) and estimate the probability of fraud and misstatement. Lastly, junior auditors should not be allowed to perform complex audit tasks requiring guidance in a remote audit setting.

6. Conclusions and implications for practice

The objective of the study is to examine the impacts of remote auditing on auditors' work and work-life balance. Our results suggest that auditors' work-life balance is improved when they work remotely. The main reason is that it is easier to switch between the work and family domains. The results equally underscore that auditors are less stressed while working remotely.

This result has several implications for auditors' work. For instance, enhanced work-life balance can lead to greater job satisfaction, fewer work absences, reduced turnover intentions, less burnout and improvements in physical and mental health. In addition, improved work-life balance may enhance the attractiveness of the auditing profession to potential candidates, leading to increased recruitment of top talent. Research suggests that the younger generation of accountants will choose other career paths if work-life balance is poor (Dalton *et al.*, 2014). Overall, improved work-life balance can benefit the audit profession due to its potential to enhance audit quality. This underscores the importance of flexible work systems that promote overall auditors' well-being, which is crucial for attracting and retaining talents and ensuring audit quality.

Concerning auditors' work situation, remote auditing seems to improve efficiency as the time spent working becomes more task-oriented, reducing travel and facilitating data analysis and audit team collaboration. This result has implications for audit firms and clients since reduced travel costs enhance efficiency. However, the results also indicate drawbacks of remote auditing, especially its limitations on physical presence. Even though

technological advancements enable auditors to continue to have (online) face-to-face communication, these communication modes cannot fully replace physical presence. Nevertheless, contemporary studies (Luo and Malsch, 2020) underscore the potential of advanced video conferencing tools to enhance auditors' online social presence.

Remote auditing may also hinder junior auditors' learning and development, as they miss out on observing and asking questions of senior auditors. Limited physical meetings reduce junior auditors' opportunities to learn through observation and impede their ability to ask *ad hoc* questions, which can result in less support from senior auditors to junior auditors. Since learning from seniors is a crucial part of the development and training of junior auditors, audit firms need to meet these challenges. Note, however, that these limitations only apply to a completely remote auditing setting. A potential solution is to ensure that junior staff work less remotely on complex tasks requiring guidance from senior auditors.

Overall, our findings are relevant for audit firms in the process of adopting remote auditing as an alternate work approach. Our findings underscore the potential of remote auditing to enhance auditors' work-life balance through enhanced flexibility, job autonomy and control. However, to effectively reap the benefits of remote auditing, audit firms must address some of the drawbacks. First, we argue, through our integrative model, that enhanced but less intrusive managerial control can resolve the issue of unclear work-life boundaries. Likewise, using sophisticated video conferencing tools with deep learning and textual analysis can enhance auditors' social presence and facilitate the possibility of detecting fraud and misstatements. Lastly, we argue that junior auditors should not perform complex tasks requiring guidance in a remote setting.

Our findings also have significant audit regulatory, societal and public policy implications. Within the audit regulatory context, updated audit regulatory guidance and standards are required to accommodate remotizing practices and ensure high-quality audits with emerging technologies. Regulators should also craft controls to ensure compliance with standards and ethical guidelines on using technologies in audits. From a societal perspective, our findings can positively reshape public perception of the audit profession, as enhanced work-life balance can improve audit quality. Embracing emerging technologies in remote auditing could make auditors appear adaptive and innovative. Given that emerging technologies can enhance audit efficiency, effectiveness and quality (Austin *et al.*, 2021), using them may strengthen public trust in auditors' work.

The shift towards remote auditing raises ethical concerns. Using digital platforms to communicate and share company documents necessitates auditors safeguarding clients' sensitive information against unauthorised access to guarantee data confidentiality. Additionally, maintaining strong professional scepticism is crucial in auditing. Remote auditing limits face-to-face communication, constraining auditors' social presence, potentially resulting in auditors failing to observe crucial aspects in assessing the authenticity of financial statements. As a result, audit firms must consider the implications of remote auditing on auditors' professional scepticism.

When considering our results and implications, it is important to acknowledge the following limitations. It is essential to note that our sample predominantly consists of highly experienced auditors, not junior auditors, who experience lower job satisfaction compared to managers and partners (Hermanson *et al.*, 2016; Persellin *et al.*, 2019). Furthermore, our analysis does neither distinguish Big Four and non-Big Four auditors nor experience. Big Four audit firms generally have better technological infrastructure and more experience in remote auditing through collaborating with sister firms in other countries. Additionally, due to our holistic focus on work-life balance, gender is not of interest in this study.

Consequently, we cannot draw inferences regarding potential differences in work-life balance between men and women in our sample. Therefore, a deeper understanding of these differences can be better captured in future quantitative studies focusing on how these demographic factors affect auditors' perceptions of remote auditing and work-life balance.

Notes

1. The project (including the survey instrument) fulfilled the university's ethical guidelines for data collection from participants and was approved by the institutional review board.
2. SUNET Survey Tool is a cloud-based data collection tool that facilitates the collection and reporting of data in Swedish universities and organisations.

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