



# Handelshögskolan

Karlstad Business School

Alexander Ahlberg  
Ann-Lovise Hult

## Working from home and audit quality

A study of Swedish auditors with high home  
demands

Business administration  
Master's thesis  
30 ECTS

Term: Spring 2021  
Supervisor: Lazarus Fotoh, Sven  
Siverbo



## **Acknowledgments**

We would like to start by thanking our supervisors Lazarus Fotoh and Sven Siverbo, who have been a helping hand throughout the writing process by contributing with constructive criticism and valuable input. Further, we would also like to thank the respondents who have taken the time to participate in this thesis despite being in the middle of their busy season. Without your participation, this thesis would not have been possible to conduct.

For whose parts we are equally responsible, this thesis is the product of good cooperation and interesting discussions.

Karlstad, June 2021

---

Alexander Ahlberg

---

Ann-Lovise Hult

## **Abstract**

Since the outbreak of the Covid-19 pandemic in early 2020, many Swedish auditors have been forced to work fulltime from home. If auditors are negatively impacted working from home, it could result in auditors engaging in reduced audit quality (RAQ) behavior and negatively impact overall audit quality. Working from home to this extent is a new phenomenon, and thus, there is a need to further research the effects on auditors.

In this thesis, the factors influencing RAQ behavior are theorized based on the Job Demand-Control-Support (JDCS) model. This thesis examines how auditors with high home demands perceive time pressure, workload, and work-life balance to be affected when working from home and how it affects their propensity to engage in RAQ behavior. Furthermore, this thesis aims to examine if there are gender differences in auditors' perceptions regarding these factors. In this thesis, high home demands mean having at least one child under the age of twelve. Data was collected using a qualitative method and conducting 14 interviews on how the auditors perceive the factors influencing RAQ behavior have been affected while working from home.

The result of the thesis indicates that the propensity of auditors engaging in RAQ behavior is decreased when auditors with high home demands are working from home. Also, the results indicate that both male and female auditors with high home demands enjoy working from home and that there has been a decreased propensity to engage in RAQ behavior. This thesis highlights how the propensity of auditors with high home demands engaging in RAQ can be reduced, contributing to overall higher audit quality.

Keywords: Auditors, high home demands, JDCS model, reduced audit quality behavior, working from home.

**Table of content**

- 1. Introduction ..... 7**
  - 1.1. Background ..... 7
  - 1.2. Problematization..... 9
  - 1.3. Aim ..... 12
- 2. Theoretical framework ..... 13**
  - 2.1. Audit quality from an audit process perspective ..... 13
  - 2.2. The Job Demand-Control (-Support) Model ..... 14
  - 2.3. Working from home and job demands ..... 15
  - 2.4. Working from home and job control ..... 17
  - 2.5. Working from home and job support ..... 18
  - 2.6. The impact of gender on job demands, job control and social support.. 20
  - 2.7. Summary of theoretical expectations ..... 22
- 3. Method..... 24**
  - 3.1. Method strategy ..... 24
  - 3.2. Research design ..... 24
  - 3.3. Population and sample..... 25
  - 3.4. Data collection..... 26
    - 3.4.1. Pilot survey ..... 27
    - 3.4.2. Conducting the interviews ..... 27
  - 3.5. Analysis ..... 28
  - 3.6. Trustworthiness ..... 29
    - 3.6.1. Confirmability ..... 29
    - 3.6.2. Credibility ..... 30
    - 3.6.3. Dependability ..... 30
    - 3.6.4. Transferability ..... 31
  - 3.7. Methodology criticism ..... 31
  - 3.8. Ethical considerations..... 32
- 4. Results..... 34**
  - 4.1. Working from home and time pressure - Influence of job control, job support and gender ..... 34
  - 4.2. Working from home and workload - Influence of job control, job support and gender ..... 37
  - 4.3. Working from home and work-life balance - Influence of job control, job support and gender ..... 41
- 5. Discussion ..... 44**

5.1. Working from home and time pressure - Influence of job control, job support and gender .....	44
5.2. Working from home and workload - Influence of job control, job support and gender .....	45
5.3. Working from home and work-life balance - Influence of job control, job support and gender .....	47
5.4. The impact of working from home on job control and job support and the importance of gender.....	49
<b>6. Conclusion .....</b>	<b>51</b>
6.1. Contributions .....	51
6.2. Limitations.....	52
6.3. Future research .....	53

**Reference list**

**Appendix 1 – Information letter**

**Appendix 2 – Interview guide**

## 1. Introduction

*This is the first chapter and starts with the background, presenting the importance of audit quality and the threats towards audit quality by extreme circumstances and auditors engaging in RAQ behavior. The background is then followed by the problematization, where mixed results from previous studies on the impact of working from home are presented, leading to the problem statement. The chapter ends by presenting the aim of the thesis.*

### 1.1. Background

This thesis is about Swedish auditors with high home demands working from home during the Covid-19 pandemic and how auditors are affected. The audit profession is characterized by long hours, overtime, and few breaks (Kosmala & Herrbach, 2006), and according to Persellin et al. (2019), the workload of auditors often exceeds the point where auditors perceive the quality of audit reports begins to dwindle. The auditor's report fulfills a critical function providing legitimacy to annual reports, reduces uncertainty, and facilitates decision-making for different stakeholders. Therefore, auditing is valuable since it contributes to the efficiency of well-functioning capital markets (Asare & Wright, 2012; Chartered Financial Analyst Institute [CFA], 2010; Coram et al., 2011; Dechow et al., 2011; Francis, 2011; Kosmala MacLulich, 2003) and without audit reports, there is a lack of trust from the public (Kosmala MacLulich, 2003). Despite the importance of auditing, the already heavy workload faced by auditors tends to, according to Chen et al. (2019), increase in times of extreme circumstances, jeopardizing audit quality. From this perspective, the quality of the auditor's report is believed to be affected by the Covid-19 pandemic, which could be the most formidable challenge faced by auditors since the 2007-08 global financial crisis (Albitar et al., 2020).

As a result of time pressure when conducting audits, most auditors claimed to at some points have engaged in reduced audit quality (RAQ) behavior (Coram et al., 2003). Further, workload (Amiruddin, 2019; Coram et al., 2003) and work-life balance is also believed to influence auditors' propensity to engage in RAQ behavior (Amiruddin, 2019; Pasewark & Viator, 2006; Persellin et al., 2019).

RAQ behavior could, according to Malone and Roberts (1996), jeopardize audit quality and result in inappropriate audit opinions, which is a risk for users of financial statements. Herrbach (2001, p. 787) defines RAQ behavior as “actions taken by an auditor during an engagement that reduces evidence-gathering effectiveness inappropriately.” However, the audit process is a subject of high complexity (Pentland, 1993), and the issue of audit quality has dominated contemporary audit research (Knechel et al., 2013) and despite several studies on the subject, there is no unanimous definition or way to measure it (Knechel et al., 2013; Laitinen & Laitinen, 2015). Some researchers (Francis, 2004; Knechel et al., 2013) argue that audit quality can only and will only be perceived in cases where audit quality has been compromised. The most widely used definition of audit quality is the one of DeAngelo (1981, p. 186), where audit quality is defined as “the market-assessed joint probability that a given auditor will both (a) discover a breach in the client's accounting system, and (b) report the breach.” The likelihood of auditors identifying a breach depends on three factors (Bell et al., 2015). First, the auditor's technological capabilities, which include the auditor's client-specific knowledge and technical skills. Second, the auditor's independence and their willingness to report identified breaches. Lastly, the amount of effort invested by the auditor in any given audit. For this thesis, the definition of DeAngelo (1981) will be used to define audit quality as we examine how working from home has affected the propensity to engage in RAQ behavior.

Due to the Covid-19 pandemic, auditors are forced to work from home. In general, having the opportunity to work from home is perceived as something positive since it opens up to more easily combining work and family-life, which positively affects job satisfaction (Dockery & Bawa, 2014). However, in work cultures where it is expected for employees to work overtime and to work hard, it has been observed that work-family conflict increases when working from home (van der Lippe & Lippényi, 2018), since both men and women tend to work longer hours (Dockery & Bawa, 2014). The results of Dockery and Bawa



(2014) also indicate that women had a higher likelihood of working longer hours at home compared to men. Their results are in line with Kosmala and Herrbach (2006), who observed that the difficulty of separating work and family is especially notable among women increasing their risk of experiencing work-family conflict.

## **1.2. Problematization**

As previously mentioned, audit quality is essential for efficient and well-functioning capital markets (Asare & Wright, 2012; Chartered Financial Analyst Institute [CFA], 2010; Coram et al., 2011; Dechow et al., 2011; Francis, 2011; Kosmala MacLulich, 2003) and the trust of the public in financial reports (Kosmala MacLulich, 2003). Therefore, auditors engaging in RAQ behavior is problematic since it, according to Malone and Roberts (1996), increases the risk of impaired audit quality. As mentioned previously, prior research has shown that time pressure, workload (Amiruddin, 2019; Coram et al., 2003) and work-life balance (Amiruddin, 2019; Pasewark & Viator, 2006; Persellin et al., 2019) could influence auditors' propensity to engage in RAQ behavior. However, how these factors are affected when auditors are working from home, and thereby the propensity of auditors engaging in RAQ behavior needs more research and will be examined in this thesis.

Regarding the impact of auditors working from home and time pressure, previous research is almost non-existent. However, related studies show that auditors with a flexible work arrangement and can work from home are significantly more satisfied with their work than those who lack the same opportunity (Almer & Kaplan, 2002). Studies in a non-audit setting (Dockery & Bawa, 2014; van der Lippe & Lippényi, 2018) also show positive consequences of working from home, such as improved job satisfaction. A study conducted on IBM workers in the United States showed that it was easier for employees who were offered the opportunity to choose when and where to work to achieve

work-family balance (Hill et al., 2001). The positive effect of an increase in perceived flexibility was found for both men and women. As a result of increased flexibility, employees could work for longer hours before experiencing difficulties balancing their work and private life, which was especially notable amongst women with young children.

Studies examining workload and work-family conflict when working from home shows that in work cultures with a heavy workload and expectations of working overtime, there is a higher degree of work-family conflict when working from home (Dockery & Bawa, 2014; van der Lippe & Lippényi, 2018). During the Covid-19 pandemic, employees' work-life balance in a non-audit setting decreased when forced to work from home (Yerkes et al., 2020). One-third of the respondents reported having a more difficult time achieving work-life balance compared to before the pandemic. Further, 40% of the parents said they now work more or much more in the evenings, while 31% said they work more or much more during the weekends. It was also observed that the work pressure increased among those with higher educational backgrounds when working from home. To become an authorized auditor in Sweden, the minimum requirement is a Bachelor's degree (Revisorsinspektionen, n.d.a). Thus, auditors can be viewed as having a high educational background.

From another perspective, Del Boca et al. (2020) examined how working from home has impacted the perceived workload and work-life balance and how this might be impacted by gender. It was found that women have been more negatively impacted than men during the pandemic due to increased household chores and childcare, which were more likely to be attributed to women. Their results also indicate that the younger the child, the greater difficulty for parents to achieve work-life balance when working from home. Similarly, Hjalmsdóttir and Bjarnadóttir (2020) studied the perceptions of the distribution of household chores and childcare among Icelandic mothers. Icelandic women perceive an uneven distribution of household chores and childcare during the pandemic, which aligns with the results of Del Boca et al. (2020). In a similar study, the

adaptation of working hours was highest among mothers, where 61% said to be working hours that they had not done before working from home, compared to 49% of fathers (Yerkes et al., 2020). However, despite gender differences in the adaptation of working hours, Yerkes et al. (2020) found that gender does not significantly impact managing work-life balance.

As is evident from the review above, none of the studies have, to the best of our knowledge, examined if the time pressure, workload, and work-life balance of auditors with high home demands are affected, and thereby their propensity to engage in RAQ behavior. Further, to the best of our knowledge, no studies have examined any differences between male and female auditors with high home demands on the perceptions regarding the three RAQ behavior risk factors. Since RAQ behavior, according to Malone and Roberts (1996), harms audit quality, which is a key for efficient capital markets (Asare & Wright, 2012), it is deemed an important issue to study. It is also deemed essential to investigate if the effects on the RAQ behavior risk factors differ between men and women since women have been shown to be more negatively impacted by working from home due to more housework and family care.

Previous studies examining the effects of working from home have been conducted under the assumption that the respondents had the opportunity to choose if they wanted to work from home or not. This thesis is performed in the context of the Covid-19 pandemic, where working from home has become the new normal for many auditors after recommendations from the Public Health Agency of Sweden (Folkhälsomyndigheten, 2021). Auditors and other professional groups are advised to work from home and maintain social distancing. For auditors, this could lead to a more difficult time engaging with clients and co-workers, negatively affecting audit quality. Since working from home to this extent presents a new and unique case for auditors and that it is unclear how long working from home will remain the norm, it is important to study how auditors perceive that RAQ risk factors have been impacted.

### **1.3. Aim**

This thesis aims to examine how auditors with high home demands perceive time pressure, workload, and work-life balance to be affected when working from home and thus how it affects their propensity to engage in RAQ behavior. Furthermore, this thesis aims to examine if there are gender differences in auditors' perceptions regarding these issues.

## **2. Theoretical framework**

*This chapter begins with a description of audit quality from an audit process perspective by explaining how support systems and digital evidence gathering can enhance audit quality. The chapter then continues with a description of the JDCS model, which in this thesis is theorized in an accounting setting. The chapter then presents previous studies regarding how time pressure, workload, and work-life balance are affected through job control & social support when working from home. Studies on how the three factors are affected by gender are also presented. The chapter ends with a summary of theoretical expectations based on the studies presented in the previous sections.*

### **2.1. Audit quality from an audit process perspective**

Albitar et al. (2020) argue that auditors working from home will impact audit procedures. They urge audit firms to invest in technological solutions such as artificial intelligence and network security programs, which will allow auditors to adapt to working from home more quickly and for more accessible communication between co-workers and clients. The audit process is one determinant of audit quality and implements all the different tests performed by auditors (Francis, 2011). The audit process is constituted by the auditors that perform the audits and the tests used when gathering evidence. This includes several procedures, one of them being the judgments and decisions taken by auditors when planning, collecting, and interpreting audit evidence according to audit standards (Francis, 2011). When auditors invest less effort in the audit procedure, there is a higher risk for audit failure, which is one cause of lower audit quality (Xiao et al., 2020). An audit failure occurs when an auditor fails to act independently or fails to collect sufficient evidence required by audit standards (Francis, 2011).

Because of technical advancements in recent decades, using virtual work papers and digital tools has provided audit firms and auditors with more alternatives to how an audit can be conducted (Brazel et al., 2004). One of them is decision aids, which can support auditors when assessing the risk of fraud management

and enhancing the decision-making quality (Eining et al., 1997). According to Dowling and Leech (2007), using audit support systems such as electronic work papers and extensive help files in the audit process has become a crucial tool to conduct efficient and effective audits. Similarly, Trompeter and Wright (2010) argue that audit firms rely on technology-driven audit procedures to identify risks. By serving as an electronic co-worker and supporting the auditor in their work, intelligent support systems provide the opportunity for auditors to improve decision making and increases the probability of good audits (Arnold & Sutton, 1998). It was concluded by Knechel et al. (2013) that an audit of high quality is more prevalent when there is a well-designed audit process in place and is conducted by adequately trained and motivated auditors. However, it was observed by Asare and Wright (2004) that the risk assessments of fraud made by auditors are not dependent on how effective audit programs are but instead on the auditors' likelihood to consult with co-workers.

The use of sophisticated audit tools can assist auditors by automating the collection phase of audit evidence (Brown-Liburd & Vasarhelyi, 2015). The transition to a digital way of working and digital systems for collecting evidence allows auditors to collect more extensive and more considerable samples (Krahel & Titera, 2015). Information overload is one of the main limitations that auditors face when conducting audits (Brown-Liburd et al., 2015), but using digital tools to gather and analyze data can help mitigate this limitation and increase the effectiveness of audits.

## **2.2. The Job Demand-Control (-Support) Model**

When describing the association between work environment and the wellbeing and health of employees, some of the most frequently used theoretical frameworks are the Job Demand-Control (JDC) and Job Demand-Control-Support (JDCS) models (Ibrahim & Ohtsuka, 2012). Robert Karasek introduced the JDC model in 1979, where the main factors influencing employees' wellbeing and job satisfaction were job demand and job control. In contrast to

Karasek (1979), Johnson and Hall (1988) argued that more aspects influence the wellbeing of employees than job demand and job control and thus, introduced the factor of social support, resulting in the JDCA model. Johnson and Hall (1988) formulated the iso-strain hypothesis, which predicts that those with jobs of high demand, low control, and low social support will experience a lower level of wellbeing. Job strain, which is high job demand and low job control, was lower among employees receiving a high level of social support. Even though the JDCA model is primarily used to gauge employee wellbeing, this thesis will explain how job control and job support affect perceived time pressure, workload, and work-life balance, which could affect RAQ behavior when working from home.

### **2.3. Working from home and job demands**

Karasek (1979, p. 291) describes job demand as “the psychological stressors involved in accomplishing the workload, stressors related to unexpected tasks, and stressors of job-related personal conflict.” In this thesis, the job demands of interest are time pressure, workload, and work-life balance.

Peters and van der Lippe (2007) compared those who always work at the office with three different groups based on how much they worked from home and the effect on time pressure. On average, the group who worked more than one day per week from home was more likely to have a decreased time pressure than all other groups and applied for both men and women. On the contrary, Thulin et al. (2019) observed that employees who frequently work from home experience a higher degree of time pressure than those who do not, and women with children aged 0-12 experience higher degrees of time pressure than those without children, regardless of working from home or not. This is in line with Delfino and van der Kolk (2021), who also observed an increased stress level while working from home. Time pressure has been shown to result in cognitive problems such as making reckless mistakes, ignoring important information,

and having a more difficult time prioritizing important tasks (Margheim et al., 2011). Further, in the case of auditors, time budget pressure increased their propensity to engage in RAQ behavior (Broberg et al., 2016; Liyanarachchi & McNamara, 2007). However, Johari et al. (2019) emphasize that auditors that experience time pressure increased their job performance. Further, if auditors perceive that work stress is under control, the overall deterioration of audit quality will be reduced (Yan & Xie, 2016).

While working from home during the Covid-19 pandemic, work-life balance and perceived work efficiency have been shown to be improved among knowledge-workers such as consultants (Ipsen et al., 2021). On the contrary, it has been observed by Felstead and Henseke (2017) that working from home led to a decrease in work-life balance and a heavier workload. van der Lippe and Lippényi (2020) argue that the intensification of work is because co-workers are not immediately available, and therefore the individual employee has to invest more effort using their skills and knowledge. Similarly, Karatepe (2013) and Yustina and Valerina (2018) argue that a heavy workload could lead to a difficulty finding a balance between their work-life and family-life roles. However, Chong and Monroe (2015) argue that stress between work and family roles is also caused by excessive workload and lack of information and control. However, according to Lepine et al. (2005), a heavy workload is not necessarily negative since it has been shown to have positive effects on job performance. Regarding accountants, when there is a lack of work-life balance, job performance is negatively impacted (Fisher, 2001).

Based on the studies mentioned above, working from home could impact the propensity of engaging in RAQ behavior in different ways. The propensity could decrease due to auditors perceiving a positive influence on job demand. However, some of the studies point in the opposite direction, indicating that the propensity of engaging in RAQ behavior could increase due to auditors perceiving a negative influence on job demand.



## 2.4. Working from home and job control

Karasek (1979, p. 289-290) defines job control as “the working individual's potential control over his tasks and his conduct during the working day.” The concept of job control constitutes two subsections, skill discretion and decision authority. These subsections were measured by asking questions regarding the extent to which the employees had flexible working hours, their influence on planning their work, and at what pace the work would be conducted. Further, Karasek (1979) also asked to what extent employees could control when to take breaks and the degree of control they possessed over various work procedures.

Skill discretion and decision authority have been shown to mediate the relationship between job demands and accountants' psychological wellbeing (Del Pozo-Antúnez et al., 2018). Thus, a higher level of perceived control could allow accountants to manage a higher degree of perceived job demand. Baldacchino et al. (2016) and Donnelly et al. (2011) found that auditor's perception of to what extent they had control over the outcomes of their work could be used to predict the acceptance of dysfunctional audit behavior. Auditors that perceive to have a high degree of job control were less accepting of dysfunctional audit behavior. This is in line with Brink et al. (2015), who found that job control among Chinese accountants reduced their propensity to engage in counterproductive work behavior. Similarly, auditors that possess a low degree of job control are more likely to engage in RAQ behavior (Herrbach, 2001). Further, a higher degree of job satisfaction and perceived organizational support mitigates the effect between job autonomy and counterproductive work behavior (Brink et al., 2015).

In a non-audit setting, employees who perceive to possess a high degree of job control have been shown to have a reduced work-family conflict (Kossek et al., 2006) and higher job satisfaction because of avoiding work-family conflict (Ru Hsu, 2011). When working from home, employees experience a higher degree of job control, such as deciding when to take breaks (Ipsen et al., 2021; Kossek et al., 2006). According to Delfino and van der Kolk (2021), however, the

control possessed by supervisors over their employees increased and became more constrained when working from home.

The studies mentioned above indicate that job control could increase or decrease while working from home, and thus the effects on RAQ behavior can vary. If auditors perceive a positive influence on job demand, it can decrease the propensity to engage in RAQ behavior since it becomes easier to cope with job demands. However, if working from home negatively influences job demand, it could increase auditors' propensity to engage in RAQ behavior.

## **2.5. Working from home and job support**

Johnson and Hall (1988) measured job support based on five factors, such as how co-workers interact and talk to each other during breaks, interact when performing tasks, leave their task to talk with other co-workers while working, socializing during non-working hours, and if they had interacted with a co-worker. Del Pozo-Antúnez et al. (2018) structured the social support dimension into two subsections, supervisor support, and co-worker support. Supervisor support refers to the extent employees feel the audit firm values their work and is interested in their wellbeing (Kottke & Sharafinski, 1988). Co-worker support refers to, among other things, the opportunity for employees to interact at work and to what extent that interaction is transferred outside of work (Johnson & Hall, 1988). To which extent co-workers are reliable, can get work done, assisting and supporting each other have also been used to measure co-worker support (Ariza-Montes et al., 2018; van der Doef et al., 2000). Support and close interactions between co-workers have been shown to, among other things, improve communication, and increase productivity (Berman et al., 2002).

It has been observed that the individual employee's performance is affected by the extent to which their co-workers are working from home (van der Lippe & Lippényi, 2020). It was also shown that co-workers perform worse the higher proportion of co-workers working from home and that even though co-workers

can communicate through digital tools and thereby continue to support each other, it cannot compensate for physical interaction. Team orientation, collaboration, and supportiveness within the workplace positively correlate with work-life balance among auditors (Umans et al., 2016). It was observed by Herrbach (2001) that auditors that appreciate their co-workers and workplace are less likely to engage in RAQ behavior.

Ipsen et al. (2021) observed that during the Covid-19 pandemic, one of the main disadvantages for employees while working from home is the lack of tools to perform their work. As a result, employees perceived a lack of support from their employers. When it comes to accountants, it has been shown that those who are supported by their supervisors and can perform their professional skills can manage a higher degree of job demand before perceiving a decrease in psychological wellbeing (Del Pozo-Antúnez et al., 2018). This highlights the importance of supporting employees in their work since a lower degree of perceived support is associated with lower levels of job performance. Similarly, Brink et al. (2015) found that job satisfaction and perceived organizational support have a negative effect on counterproductive work behavior of accountants. However, Pierce and Sweeney (2004) argue that dysfunctional behaviors of auditors were not significantly impacted by leadership style.

Among employees with young children, being interrupted more was a negative consequence of working from home (Ipsen et al., 2021). It is argued by Haar and Roche (2010) argue that supportive work-family environments can contribute to superior employee performance. The perception of having support from supervisors has been shown to mediate the adverse effects of work-family conflict on job satisfaction (Ru Hsu, 2011). Further, it has been observed by Hager (2018) that the psychological well-being among employees not working at the office is dependent on good relationships at the workplace, work-related social support as well as non-work-related social support.

The studies mentioned above indicate that working from home could increase the propensity of engaging in RAQ since job support could be negatively affected in two ways. First, working from home could make it more difficult for co-workers to interact and support each other and sharing knowledge, thus increasing the workload and time pressure for the individual employee. Second, those working from home might experience a lack of organizational support in not being adequately equipped with the tools needed to perform their work. If this is the case for auditors, the workload could be perceived as heavier and more time-consuming, decreasing work-life balance.

## **2.6. The impact of gender on job demands, job control, and social support**

Previous research has observed mixed results on gender's impact on job demand, job control, and social support. Examining the effects of job control, research shows that a higher degree of perceived job control has been shown to help reduce stress for both men and women (Rivera-Torres et al., 2013). Similarly, Grönlund (2007) observes no gender differences in work-family conflict among employees in active jobs, characterized by high degrees of job demand and job control and typically include the processing of numbers. However, Vermeulen and Mustard (2000) emphasize that women are more likely to experience stress than men in jobs where job demands surpass the level of job control required to handle the workload.

Comparing the effect social support has on job stress among men and women, results indicate that social support has a more substantial impact on reducing job stress for women (Rivera-Torres et al., 2013). In contrast, Vermeulen and Mustard (2000) observed that when employees perceive a low degree of social support combined with high job demands, stress increases for both men and women. Further, women receiving supervisor support experience a more significant reduction in work-family conflict and lower levels of burnout than

men (Blanch & Aluja, 2012). Kristensen et al. (2016) examined the gender roles in international audit firms in Copenhagen. They found that traditional gender ideology is more pervasive in audit firms than modern gender egalitarianism. According to traditional gender ideology, women are viewed as primary caregivers and should act as a support mechanism for men (Kristensen et al., 2016). Further, according to Anderson-Gough et al. (2005), men are more likely to recruit those similar to themselves, resulting in men more often having higher positions than women.

Pasewark and Viator (2006) found that female accountants often experience a higher degree of work-family conflict than men. Similarly, Lightbody (2009) argues that women, due to a combination of household chores and childcare, especially care of school-aged children and job-related factors, have a more difficult time achieving work-life balance. However, van der Doef and Maes (1999) claim that female employees working in jobs with a high degree of demand and low degree of control are not as negatively impacted as men. On the other hand, it was observed by Ru Hsu (2011) that the degree of work-family conflict is not significantly affected by gender. Thus, there are contradicting results in terms of gender differences on job demand. However, it should be noted that the studies of van der Doef and Maes (1999) and Ru Hsu (2011) are not conducted in an accounting setting but other professions with high job demand.

The studies mentioned show mixed results on gender and its impact on time pressure, workload, and work-life balance. Some studies hint that women are more likely to experience a higher time pressure since they also need to take care of household chores and children. Since household chores and childcare are more likely to be taken care of by women, they are also more likely to experience a greater workload and a lower degree of work-life balance than men. Studies show that the propensity of auditors with high home demands working from home engaging in RAQ behavior could be dependent on gender, where some studies indicate that women's time pressure and work-life balance are more

positively impacted when receiving support, while others indicate no gender differences. When women have been the receivers of support, there has been a significant increase in their job control. Further, due to socially constructed expectations and gender views in audit firms, viewing women as the givers of support rather than receivers, women, in general, could experience a higher degree of stress and greater difficulty achieving work-life balance due to childcare and household chores.

## **2.7. Summary of theoretical expectations**

In this thesis, the JDCS model explains how time pressure, workload, and work-life balance, which could affect the propensity of RAQ behavior, have been impacted among auditors with high home demands when working from home.

The previously mentioned studies indicate inconclusive results as to how job control is affected while working from home. How job support is affected when working from home is more conclusive on that it will be negatively impacted. However, there is little knowledge on how job control and job support are affected in an audit setting, but based on the studies mentioned, time pressure, workload, and work-life balance can be positively influenced if job control and job support increase. On the other hand, time pressure, workload, and work-life balance can be negatively influenced if job control and job support decrease.

Regarding the possible impact of gender, some studies indicate that women have a more difficult time coping with time pressure. However, if their capability to manage time pressure is more affected than men when being supported is inconclusive. Further, perceived workload among women could increase more than the ones of men when working from home since they often are the ones taking care of the household and children. When it comes to work-life balance, studies indicate that women are more likely to experience a low degree of work-life balance. If there are gender differences on the perceived effects from the

support provided by employers that aim to enhance work-life balance need further research.

To summarize, the existing literature is inconclusive, and thus, we need more knowledge about how working from home affects perceived time pressure, workload, and work-life balance among auditors with high home demands and the influence of job control, job support, and gender.

### **3. Method**

*This chapter aims to describe how this thesis was conducted. The chapter begins with a description of the strategy, design, and data collection approach. It then describes the sample and the sampling method, and how the collected data were analyzed. The chapter concludes with a discussion on trustworthiness, alternative methodological approaches, and ethical considerations.*

#### **3.1. Method strategy**

This thesis aims to examine how auditors with high home demands perceive time pressure, workload, and work-life balance to be affected when working from home and how it affects their propensity to engage in RAQ behavior. Furthermore, this thesis aims to examine if there are gender differences in auditors' perceptions regarding these issues. Since little is known about auditors' experiences with high home demands working from home, the subject needs further exploration to achieve an understanding and depth on the subject. Therefore, an explorative, qualitative study was conducted, since these types of studies, according to Gray (2017), aim to understand a specific phenomenon. When the aim is to understand something, which is often common in qualitative research, the collected data must be profound and wide-ranging (Corbin & Strauss, 2008). According to Bryman and Bell (2011), the questions asked in qualitative research provide more depth in the collected data than quantitative research. Thus, a qualitative method was deemed the most appropriate for achieving the aim of this thesis.

#### **3.2. Research design**

To examine how auditors with high home demands have perceived how working from home has affected the risk factors of RAQ behavior, a multiple-case study was conducted, where each auditor represented one case. By applying a multiple-case study, the experiences of each auditor (i.e., each case) when



working from home with high home demands can be compared against each other. Multiple-case studies are commonly used in qualitative research since it allows the observation of a relatively small group of cases that share similar attributes, which creates a unique social setting and an understanding of the behavior, values, and experiences of the observed cases (Bryman & Bell, 2011). Additionally, it allows for a comparison between multiple cases included in the sample, which can be both organizations and individuals, and encourages the reflection of similarities and differences between the examined cases.

### **3.3. Population and sample**

The population of a study consists of people, organizations, objects, or occurrences that can be used to draw a relevant sample for the study in question (Bryman & Bell, 2015; Gray, 2017). The population for this thesis was all auditors with high home demands working at an audit firm registered at the Swedish Inspectorate of Auditors (Revisorsinspektionen, n.d.b). To be viewed as an auditor with high home demands, the respondent had to be an auditor who worked from home to a greater extent during the Covid-19 pandemic and had at least one child under the age of twelve. The maximum age was set at twelve for two reasons. First, previous studies show that the younger the child, the greater the adverse effects among mothers working from home (Del Boca et al., 2020; Thulin et al., 2019). Second, twelve is the age when parents in Sweden, in general, are no longer eligible for financial compensation when staying home from work to tend to their sick child (Försäkringskassan, 2021). Thus, it could be assumed that over the age of twelve, children are more independent and do not contribute to high home demands to the same extent as children under twelve. Only including auditors with children under the age of twelve could also make the results more comparable.

Based on the population mentioned above, a sample consisting of 14 respondents, including eight women and six men, was deliberately chosen by

the authors to get as an even distribution as possible so that potential gender differences could be examined. The number of children the respondents had under the age of twelve ranged from one to two. The number of children an auditor has is not public information, and it was difficult identifying those who should constitute the sample. The characteristic of having at least one child under the age of twelve had to be fulfilled to answer the aim for this thesis, and therefore, purposeful sampling was conducted. Purposeful sampling is a non-probability sampling technique where the researcher decides which cases to include, based on his or her perception regarding which cases are believed to be the most suitable to fulfill the aim of a study (Gray, 2017). Convenience sampling was also applied due to time constraints, which according to Gray (2017), means that the sample consists of respondents who are first available. Convenience sampling is a type of non-probability sampling technique (Bryman & Bell, 2011) and is suitable when only a limited number fulfills the characteristics of the population (Gray, 2017). Potential respondents were contacted through e-mail. The e-mail included an invitation to participate in the thesis, along with an information letter describing the purpose of the thesis and other practical information (see Appendix 1).

### **3.4. Data collection**

To fulfill the aim of the thesis, the collected data needed to be deep and profound to create an understanding of the studied phenomena. Collecting data through interviews was therefore deemed as the most suitable option. Using interviews to collect data is suitable when exploring complex phenomena, such as the opinions and beliefs towards something, since it generates data based upon the interviewees' beliefs, views, and opinions (Denscombe, 2018; Gray, 2017). In this thesis, semi-structured interviews were deemed appropriate to conduct since Bryman and Bell (2015) and Gray (2017) argue that it allows for the opportunity to pose questions on areas that can be explored further and

remove questions already answered. Furthermore, the questions encourage the respondent to elaborate their answers, thus increasing the likelihood of uncovering interesting results that were not initially intended to be studied. Further, semi-structured interviews were deemed suitable since the structure, according to Bryman and Bell (2011), makes it appropriate when the focus of the study is relatively straightforward, as it ensures that the specific topics are studied. Before the interviews were conducted, an interview guide (see Appendix 2) was created based on the theoretical framework. Even though the questions being asked in semi-structured interviews are relatively flexible, the interview guide functions to ensure that all interviews will cover the same questions (Bryman & Bell, 2011). The semi-structured interview and the structure it brings also make it suitable when conducting several interviews since it makes them comparable (Bryman & Bell, 2011).

#### ***3.4.1. Pilot survey***

The interview guide was tested by performing a pilot survey on three accounting students at Karlstad University. By performing a pilot survey in advance of the large-scale data collection phase, the respondents' risk of questions being interpreted differently, thereby affecting the data negatively, is reduced (Denscombe, 2018; Gray, 2017). The pilot survey resulted in several questions being adjusted and improved. The improved interview guide was then reviewed by the supervisors of this thesis, which resulted in removing and reformulating several questions (see Appendix 2).

#### ***3.4.2. Conducting the interviews***

The final draft of the interview guide (see Appendix 2) was provided to each respondent in advance of the interview to give them time to reflect and provide well-thought-out answers. It also allowed the respondents to withdraw their

participation in advance of the interview if they did not want to answer the questions. Since the Covid-19 pandemic took place during the time of writing this thesis, using digital interviews was deemed the most appropriate and practical since it followed recommendations stated by Swedish public health authorities. The interviews were conducted via video- or phone meetings and had a duration between 16 and 45 minutes.

Personal interviews were conducted, which according to Denscombe (2018), is when the author or authors have one-on-one interviews with each respondent. Using personal interviews and not any other type of interview such as group interviews, was based on the fact that by using personal interviews, Denscombe (2018) argues that the experiences and feelings expressed during an interview originate from one source, the respondent. Using personal interviews makes it easier to link the collected data to a specific individual than group interviews. Further, the process of transcribing personal interviews is shorter than group interviews (Denscombe, 2018) which was appropriate due to the time constraints of this thesis. The interviews were conducted in Swedish since the respondents were Swedish, and the questions listed in the interview guide (see Appendix 2) were translated from English to Swedish.

### **3.5. Analysis**

Once an interview had been conducted, the audio file was transcribed. Transcribing recorded interviews allows for a more correct and exact examination of the interview (Bryman & Bell, 2015). Thus, each interview began asking the respondents for consent to record the audio of the interview. Transcribed interviews result in large amounts of complex data to analyze, which according to Bryman and Bell (2011), is one of the main obstacles with qualitative research. To identify data that could be analyzed, coding was performed manually on the transcribed interviews. Coding is the process of transforming unprocessed data into a format for data analysis (Gray, 2017).

Characteristics in the data can be highlighted, and the amount of data that needs to be focused on can be reduced (David & Sutton, 2016). Inductive coding was conducted, which means that codes are based on transcribed interviews and not on a theoretical framework (David & Sutton, 2016). Some examples of codes based on the data are *overtime* and *logistics*. Categories were then based on codes with similarities and the theoretical framework, which created the category *work-life balance*, which was included under the theme of job demand.

### **3.6. Trustworthiness**

When conducting qualitative research, four criteria evaluate the quality and trustworthiness (Bryman & Bell, 2011; Gray, 2017). The four criteria for measuring the trustworthiness of a qualitative study are *confirmability*, *credibility*, *dependability*, and *transferability* (Gray, 2017).

#### ***3.6.1. Confirmability***

Confirmability refers to the extent findings in qualitative research are impervious to personal bias, such as personal beliefs and attitudes from those conducting the study (Bryman & Bell, 2011; Denscombe, 2018). Because findings in qualitative research are a product of the researcher processing generated data (Denscombe, 2018), findings that are entirely free from researcher bias are not possible to achieve (Bryman & Bell, 2011; Denscombe, 2018). Despite this, several measures have been taken to enhance the confirmability of this thesis. First, personal values were set aside when formulating the questions in the interview guide and were later revised by the supervisors, who were not influenced by the work process and could provide an unbiased opinion. Second, objectiveness was also a focus when conducting the interviews by ensuring that all respondents were asked the same questions in the same manner, which was ensured using the interview guide (see Appendix

2). Lastly, the collected data was thoroughly analyzed separately by both authors to enhance confirmability.

### ***3.6.2. Credibility***

Credibility refers to the extent the results of qualitative research can be proved to be accurate (Denscombe, 2018). Determining credibility in qualitative research is difficult since there are no established methods to prove that the results of a study can be considered an absolute truth. However, several measures can be taken to improve the credibility of the results, one of them being respondent validation (Bryman & Bell, 2011; Denscombe, 2018). This is the process of sending a copy of the transcribed interviews to the respondent, allowing them to confirm or contradict that the produced data originating from the interviews are aligned with the interviewee's perceptions and experiences (Bryman & Bell, 2011). Thus, after each interview had been transcribed, the transcripts were sent to their respective respondent. All respondents approved the transcripts, which enhances the credibility of this thesis.

### ***3.6.3. Dependability***

The issue of dependability is often questioned in qualitative research (Denscombe, 2018). Mainly because the researcher often assumes a central role in the data collection phase, which is especially seen in interviews where the interviewer is in a constant state of interaction with the respondent. The question of dependability is about whether another researcher conducting an identical study would make the same findings (Denscombe, 2018). To enhance the dependability, the research process and procedures should be available for other researchers to utilize and judge to what extent decisions can be deemed reasonable (Bryman & Bell, 2011; Denscombe, 2018). To increase the dependability, the authors of this thesis have been transparent with their

supervisors throughout the writing process. The dependability is further enhanced by thorough documentation of how sampling has been done, how contact has been made, and how data has been produced and processed.

#### ***3.6.4. Transferability***

To what extent qualitative findings can be transferred to other settings is a common issue within qualitative studies due to its focus on a relatively small sample (Bryman & Bell, 2011; Denscombe, 2018). To allow others to judge the relevance and applicability of the findings to other settings, relevant information regarding the population and sample characteristics must be thoroughly documented (Denscombe, 2018). To increase the transferability a thorough walkthrough of the population and sample, the sampling method, and the respondents' characteristics have been made.

#### **3.7. Methodology criticism**

The sampling methods used for this thesis were purposeful- and convenience sampling. A drawback of using convenience sampling in this thesis is that the first respondents who were willing to participate were included, which resulted in only auditors with several years of experience being interviewed. The perceptions of less experienced auditors were not included. Thus, there is a risk that the potential impact of experience on how the risk factors of RAQ are perceived to be affected when working from home is missed. Even though there is a risk that using convenience sampling has affected the results of this thesis, convenience sampling was deemed the most appropriate to answer the aim given the time constraints of this thesis. Since information regarding the number of children is not public, it is time-consuming to identify potential respondents, but by using convenience sampling, it was possible to get a relevant sample in a limited time.

Due to the spread of the Covid-19 pandemic, digital interviews were conducted. Physical interviews would have been the preferred method of choice since they, according to Bryman and Bell (2011), typically have a longer duration and generates deeper data. However, despite not being able to conduct face-to-face interviews, the argument can be made that using digital interviews opened up the possibility to interview more respondents on a wider geographical area in a shorter amount of time while still following recommendations from the Public Health Agency of Sweden. Furthermore, Bryman and Bell (2011) argue that digital interviews are a valid substitute when the interviewees and the respondent cannot meet physically.

The interviews were conducted with Swedish auditors, and thus the interviews were conducted in Swedish due to the risk of generating less data if conducted in English. Thus, the transcriptions were also made in Swedish, and quotations have therefore been translated into English, and the complete accuracy of the quotations cannot be guaranteed. However, it is argued by the authors of this thesis that the benefits of generating more data in Swedish outweigh the cost of potential losses in the form of less accurate translations.

### **3.8. Ethical considerations**

There are generally four ethical principles that researchers should abide by when conducting research (Bryman & Bell, 2011; Denscombe, 2018; Gray, 2017). First, researchers must be open towards the respondents regarding the purpose of the study, what the findings will be used for, and not deceive the participants. The authors have, throughout the writing process, strived to be transparent and truthful to the participants. When invitations were sent out, the authors included an information letter of the aim of the thesis and what the findings would be used for. Second, researchers must receive informed consent from the participants (Bryman & Bell, 2011; Denscombe, 2018; Gray, 2017). When conducting the interviews, the authors started by reminding the participants



about the purpose and what the results would be used for and asked for consent to record the audio of the interview (see Appendix 2). Before the interviews were conducted, each participant also received a copy of the interview guide. In conjunction with the interviews, the participants provided signed consent, with the possibility to withdraw it at any point during or after the interview had taken place. Third, researchers must respect the participants' privacy (Bryman & Bell, 2011; Denscombe, 2018; Gray, 2017). The participants' privacy was ensured by not including questions asking for personal information that in any way could identify the respondents. Furthermore, the respondent had the option to not answer a question if it made him or her feel uncomfortable. Fourth, researchers must ensure that participants suffer no mental, physical, or emotional harm from participating in the study (Bryman & Bell, 2011; Denscombe, 2018; Gray, 2017). Therefore, all data was collected and handled confidentially, which means that participants cannot be identified by individuals outside the team of researchers (David & Sutton, 2016). Additionally, Denscombe (2018) states that all research must follow national laws and regulations. The authors of this thesis followed the guidelines on collecting and storing data provided by Karlstad University, whose guidelines act in accordance with the General Data Protection Regulation (GDPR).

## 4. Results

*The results from the interviews are presented in this chapter, using quotations from the respondents to support and exemplify the results. The chapter follows an outline of three sections where it is presented how time pressure, workload, and work-life when working from home are influenced by job control, job support, and gender.*

### 4.1. Working from home and time pressure - Influence of job control, job support, and gender

The collected data indicates that the respondents have different views on perceived time pressure when working from home. We can identify three different groups in terms of time pressure. Some have not noticed a difference in time pressure when working from home and constitutes just over half of the respondents, and then those who either perceive a decrease or increase in time pressure and consist of equally sized groups.

Among those who perceive time pressure to be consistent compared to working at the office, a frequently mentioned reason is that the auditors have their external and internal deadlines regarding different reports and that working from home, therefore, does not perceive to significantly impact time pressure.

*In general, I work approximately the same number of hours and I work in a similar way. It depends a lot on which audits we have and it is more that “if you have this audit and the report is due week 8 or 9, then you conduct the audit till that date” and it is sort of the same when working from home (R8)*

Even if time pressure is perceived to be unchanged, some mentioned that when working from home, they have a more difficult time achieving the hours needed when conducting audit projects since there is a greater urge to spend time with their families and that “[...] the challenge is to really get those chargeable hours and actually find an evening even though you are at home” (R1).

Among those who perceive that time pressure is unchanged when working from home, all have received support from their employer in terms of equipment and supplies that enable them to continue working in the same manner as before. This could be why they do not perceive any changes in time pressure since it implies that they maintain a certain level of control over their work when working from home. In terms of gender differences, both men and women note that not experiencing any differences in time pressure could be attributed to rigid deadlines within the audit profession. However, one respondent says that she does not perceive any differences in time pressure due to the support and understanding received from her supervisor since she is a mother as well.

On the contrary, some respondents perceive that time pressure has increased when working from home. The reason differs between the respondents, and while some say, “*You can have very long days with just meetings [...] and you cannot proceed in the audit process*” (R10), others say “*If we got the wrong material, then you have to mail back to them, and then you do not get a reply until tomorrow [...] and you have to wait for one more day*” (R2). Among those who perceive an increase in time pressure, managers and those responsible for coordinating and moving the audit forward represent a significant portion. They emphasize that coordinating auditors have been more difficult when working from home, resulting in a higher degree of time pressure to complete audits before deadlines.

*[...] it is quite difficult to coordinate two-three different assistants, so it is important to make sure that everyone does what they are supposed to be doing to the right extent. [...] so it has become difficult to sync the team and keep track that everyone follows the project plan (R11)*

The increase in time pressure has resulted in auditors, especially those who are team leaders, now being more focused on finishing the audits in time and less focused on the clients and their benefits of hiring the audit firm.

*Customer benefits have probably been somewhat neglected and there has been more focus on ensuring that we have everything we need to close the audits in time. But keeping the customer happy, that has been negatively impacted since we started working from home (R6)*

Time pressure has increased for some respondents despite receiving the same support as those who do not perceive any changes in time pressure. Therefore, any changes in time pressure could be attributed to something other than job support, for example job control, since the respondents perceive to have a more difficult time coordinating audits. Greater difficulty in coordinating audits could decrease perceived job control, thus increasing perceived amount of work. All of those who perceive a greater time pressure are men and responsible for supervising audit projects.

Some auditors perceive that their degree of time pressure has decreased when working from home. However, they emphasize that this is not related to the job itself but rather to other factors that are positively impacted when working from home. Those who experience decreased time pressure mention that time previously spent commuting to and from work is now spent on their family or work instead. It is also mentioned that their time pressure is decreased since working from home has enabled them to manage their everyday lives better.

*[...] I think that it is better to work from home. A lot of it is maybe because of location and logistics but for me who can look out the window and see the preschool so I have very good opportunities for not experiencing any stress [...] so for me, everyday-life have become easier by working from home [...] (R9).*

Those auditors who perceive a decrease in time pressure by working from home emphasize that they have been well supported by their employer, similar to those who experience an increase or no difference. Therefore, it could be argued that job support does not impact time pressure when working from home. Since the respondents say that they can manage their everyday life more easily, it seems more likely that the respondents have gained greater job control when working from home, resulting in lower overall time pressure. Even though time pressure

has decreased, there seem to be no differences in job demand. The decrease could be explained by time previously spent on commuting is now spent on their work or on their family, resulting in a job that is perceived to be less time-consuming. Further, a majority of those who perceive a decreased time pressure when working from home are women. Compared to that those who perceive an increase in time pressure are men, this could indicate that the time pressure of female auditors with high home demands, on average, are less affected than the ones on men when working from home.

#### **4.2. Working from home and workload - Influence of job control, job support, and gender**

When looking at how the respondents perceive that their workload has been affected when working from home, three different groups with an almost even distribution regarding the number of respondents can be distinguished. The groups consist of those who perceive no change in workload, an increase in workload, or a decrease in workload.

The respondents who perceive an unchanged workload emphasize that working from home has not been difficult since they have had the opportunity to separate themselves from their families. They also emphasize that perceived support from their employers regarding office equipment has enabled them to have an ergonomic workstation at home and thus an unchanged perceived workload. One respondent says that *"I can seclude myself and I have dual screens, a height-adjustable desk and other office-ergonomic things, such as a chair that I have gotten from the office"* (R5).

Another reason why the workload is perceived to be consistent could be because of the digitalization of the audit profession, which has enabled the auditors to collect material digitally even before the pandemic. Since these tools have been available for the respondents, working from home has allowed them to conduct audit projects as they always had.

*"[...] we call it a wish list for material. We send it to the client and ask them to prepare it [...] we started using it a couple of years ago [...] the client can deliver the material digitally in this portal" (R6)*

The respondents who perceive consistent workload also mention that they work a lot with self-leadership before the pandemic and that only they know how much work they can handle and need to set their boundaries. Thus, since it is the respondents themselves who, to some extent, control how much they work and working from home has not changed this, self-leadership could be why some respondents perceive a consistent workload. The consistent workload could also result from the respondents receiving a high level of support regarding office equipment and can still use the tools needed to collect material and conduct audits. This could explain a higher degree of perceived control and why the workload is consistent for most respondents. The combination of more support and a higher degree of job control seems to result in an unaffected workload. Regarding gender, those who do not experience any workload changes when working from home are somewhat evenly distributed.

A third of the respondents claimed to experience a higher degree of workload when working from home. However, the increased workload was not a result of an increase in the audit profession itself. Some respondents perceive that the workload has increased just by sitting alone at home, separated from their co-workers *"[...] to then sit and work from home, not having any co-workers to complain over the heavy workload has made the stress increase more" (R6)*. Another respondent emphasized that *"We try to talk daily on Teams, but of course you miss that support when working overtime. The possibility to just be able to complain and sigh out loud" (R14)*.

Further, even though the amount of work is similar when working from home, it is perceived that the same amount of work now takes a longer time to conduct, resulting in the perception of increased workload. Furthermore, some respondents also perceive that the audits take a longer time to conduct since it

takes a longer time to receive help since co-workers are not as available as before. The most common reason for this is how auditors now communicate, even though they have different digital tools for communication. Almost every communication between co-workers needs to be scheduled and takes more time than working at the office when the same type of communication almost went unnoticed.

*[...] I can have six to seven meetings in a day, and I was not used to that before the pandemic, then maybe I had two per day. Back then you also had reconciliations at the office, but at the time you did not think “now I have had ten verbal reconciliations, I am so drained.” Now, if you have six meetings from eight to twelve, you are out from exhaustion (R11)*

*“If I am stuck at some point, I will go to someone at the office who has been working there for 25 years and get help straight away.” At home it is more like, “Damn, how do I do this?” Try to call someone, no answer, call someone else and no answer and you are like “Ah, guess I will have to pause this for now” (R1)*

It is also mentioned by some of the respondents that they now have to conduct several audits concurrently since previously available material when working at the client now has to be requested and could take days to be received.

*[...] if you are at the client, then it is easier to acquire and look at the material directly, and sometimes perhaps the client takes a day or two to scan and send it, and then it becomes a stopping device because then you have to deal with it when it arrives, and by the time it does you have already started three other new projects that you are dealing with (R4)*

However, the increase in perceived workload does not seem to result from an actual increase in the amount of work, but rather because auditors no longer can share the workload in the same way as before. Thus, the increased workload could be a result of a lower degree of co-workers supporting each other. The perceived workload could also be a result of auditors now conducting more audits concurrently. Not because they choose to, but that they do not have the

same control over when the material will be available. It also seems like that workload could be affected by gender since all of those who perceived a higher workload are women.

Just over a third of the respondents said they perceive a lower degree of workload when working from home. The respondents note that the decrease in perceived workload might be attributed to other factors than working from home and that working from home is more likely to have an indirect effect on these factors. The respondents note that the workload itself has remained consistent when working from home but that working from home has led to more flexibility for the respondents and a greater possibility to set limits. The respondents also note that they now perceive more control and can decide when they work *"I think it is pretty good to get that break. I am not the most productive around 4.30-5 p.m. anyways, so it is quite nice to get that break and recharge your batteries"* (R13) and *"Yes, I think so, absolutely. Only you know when you are more effective, or when some work assignments are most appropriate to do [...]"* (R8). Some respondents note that they perceive a lower workload because they do not have to commute to and from work and perceive that working digitally has made it easier to communicate with co-workers that otherwise are difficult to get a hold of.

*"In many ways it has become easier because I do not have that time on commuting, neither to clients or to the office and I can much more easily engage with my co-workers in various meetings [...] for my part, in the role I have, it has been a lighter workload"* (R7).

The findings indicate that those respondents who perceive a lower degree of workload when working from home also perceive a higher degree of job control. Even though the respondents are working from home, the findings indicate that it has not affected workload due to a high level of support, allowing them to work in a similar way as before the pandemic. Furthermore, among those who perceive that their workload has decreased when working from home, an



overwhelming majority were men, indicating that men working from home are not as negatively impacted as women in terms of workload.

#### **4.3. Working from home and work-life balance - Influence of job control, job support, and gender**

Two groups can be distinguished from the collected data when examining how the respondents perceive that their work-life balance has been affected when working from home. One group perceives an increase in work-life balance and constitutes twelve respondents, while those who perceive a decrease in work-life balance when working from home make up the two final respondents.

The respondents who perceive an increased work-life balance emphasize a clear connection between working from home and increased work-life balance. The respondents perceive that they have a lot more control when working from home. However, even though the respondents perceive a higher degree of job control when working from home, it appears that their children somewhat limit their control in how much they can work, which appears to result in an increased work-life balance. One respondent says that "*[...] when the children get home my workday has to end because I cannot work. But for those who do not, there is a greater challenge to know when to turn off the computer*" (R7). They note that working from home has allowed them to prioritize their families more when working from home. One respondent describes it as "*I would probably say it is the other way around [...] I have probably prioritized the family better during the pandemic, I think*" (R12).

The respondents who perceive an increased work-life balance emphasize that their employer has supported them in terms of the tools needed to work effectively even at home. Since the auditors can work effectively from home, time spent commuting can instead be put towards work, leading to more family time. One respondent says that "*I can work 100% from home. I do not have to go around Stockholm [...], so for my daughter's sake, it has been very positive [...] everything is digital, which was not the case before*" (R8). It is also mentioned that even during a busy

season, working from home has allowed the respondents to not only spend more quality time with their children, but working from home also opens up for the opportunity to more efficiently manage household chores.

*For me as a mom, I can appreciate to be home to a greater extent. Just to be able to have dinner together, that is not always a certainty when there is a lot to do at the office. So, there is more family time of everyday character, which I appreciate (R3)*

*It is easier for me when I do not have an office I need to get to and from, so I think it has been easier to balance work and family now [...] for example, at lunch I can do all my duties as a parent, such as cleaning, empty the dishwasher and often prepare dinner [...]* (R7)

The respondents also indicate that the amount of work has remained relatively consistent working from home and has not contributed to an increased work-life balance. Similarly, nothing indicates that gender has any impact on work-life balance. It appears that a combination of support from employers and increased job control are the main factors for increased work-life balance when working from home.

Two respondents say that they perceive a lower degree of work-life balance when working from home. Both respondents feel supported by their employer to ease the transition to work from home and feel a lot of job control. However, they emphasize that the decrease in perceived work-life balance is not entirely attributed to working from home. For example, one of the respondents says that their work-life balance “[...] should actually be better, but I perceive it as worse because of a heavier busy-season” (R14). The other respondent says that working from home is perceived as a good thing, but when also taking care of a sick child, they say that “[...] it is really difficult to maintain focus on the job, and the times I really need to focus I get a bad conscience as a father” (R11).

Since the two respondents perceive to have had a decreased work-life balance even though they perceive to have been supported by their employers, findings

mentioned earlier, where job support appears to positively influence work-life balance, are contradicted. Thus, there are mixed findings on the issue of how work-life balance are influenced by job support. Similarly, job control has increased, similar to those who perceived an increase in work-life balance. As with those who experience an increase in work-life balance when working from home, both men and women perceive a decreased work-life balance. Thus, we could assume that gender does not influence the perceived degree of work-life balance when working from home.

## 5. Discussion

*In this chapter, the findings presented in the previous chapter are presented in relation to the theoretical summaries and how it contributes to previous studies. This chapter follows the same outline as the previous chapter and presents how the examined factors time pressure, workload, and work-life balance, when working from home are influenced by job control, job support, and gender.*

### 5.1. Working from home and time pressure - Influence of job control, job support, and gender

As mentioned in the introduction chapter and the theoretical framework, previous research is inconclusive regarding how auditors' time pressure is affected when working from home. Further, the literature is inconclusive on how time pressure is influenced by job control, job support, and gender. Increased job control and job support could make it easier for auditors to cope with time pressure when working from home, and potential gender differences could affect the perception of time pressure when working from home.

Our findings indicate that auditors who perceive increased time pressure have received the same support as those who perceive a decreased or consistent time pressure. Therefore, it could be argued that there is something else than job support that determines how time pressure is affected when working from home. Something worth mentioning is that even though job support appears to not be what determines how time pressure is affected, it is unclear what the effects without job support on perceived time pressure would be. Further, being supported might be valuable to the respondents regardless of its actual effects on time pressure. Time pressure when working from home could instead be dependent on job control since those who perceive an increased time pressure emphasize decreased job control, while those who emphasize a decreased time pressure emphasize an increased job control. Further, time pressure could be dependent on gender since a majority of those who perceive a decreased time pressure and an increased job control are women, and all of those who

experience an increased time pressure and decreased job control are men. The men who perceive increased time pressure are responsible for coordinating audit projects, meaning that gender structures within audit firms can help explain these findings. A higher rank within an audit firm could result in higher average time pressure and explain these findings. The findings could also be influenced because of how the respondents were selected. No considerations were taken regarding the respondents' rank within the audit firms, and thus there was not an even distribution in the hierarchy from a gender perspective. This could explain why men are overrepresented in this thesis to have experienced an increased time pressure.

As mentioned in the problematization, there is limited knowledge about how time pressure is affected among auditors when working from home. However, Peters and van der Lippe (2007) studied how time pressure was impacted when working from home, although in a non-audit setting. The findings of this thesis extend those of Peters and van der Lippe (2007) by showing that in terms of auditors working from home, time pressure is not necessarily reduced. The context of this thesis is set in a time when working from home is more or less mandatory for auditors, which could have impacted the results. The thesis further shows that when working from home is non-optional, men were overrepresented among those who perceived an increased time pressure while only women perceived a decreased time pressure.

## **5.2. Working from home and workload - Influence of job control, job support, and gender**

Based on the theoretical framework, it cannot be deduced how the workload of auditors will be affected when working from home. However, the theoretical framework indicates that the perceived workload may be influenced by job control and job support. An increased job control and job support could make it easier to cope with work tasks, reducing the perceived workload. The literature

is more conclusive regarding the effects of gender on the perceived workload since women, due to social structures, often are those taking care of the household and children, increasing their perceived overall workload.

The findings show that perceived workload when working from is directly affected by job control where the groups who perceive either a consistent or decreased workload emphasize increased job control. Similarly, the respondents who perceive an increased workload perceived less control when, for example, they could not do their job efficiently since they lacked control of when they receive the proper material for audit projects. One reason why this could contribute to the perception of an increased workload is that audit projects are more drawn out, and more audit projects are being performed simultaneously when working from home. The findings indicate that perceived workload is influenced by gender when working from home since men represent a majority of those who perceive a decreased workload, while all respondents who perceive an increased workload are women. This indicates that perceived workload might be influenced by gender, which could be explained by gender structures in society, where women are more likely to get a higher workload at home, taking care of household chores and childcare. The findings also show that regardless of how the workload was perceived to be affected when working from home, they all emphasize that they have received a high degree of job support from their employer. These findings question the influence of job support on perceived workload, and even though job support from the employer does not seem to directly impact workload, it could have an indirect effect through a perceived increased job control resulting in a decreased workload. The reason why all respondents have perceived support from the employer could be that the profession was digital before the pandemic, and thus the auditors have always been equipped with the necessary tools. Further, the findings indicate that one determinant of how workload is perceived is co-workers supporting each other since respondents who perceive an increased workload emphasize a lack of co-worker support due to more time-consuming communication. Thus,

the findings show that easy communication and proper co-worker support can reduce perceived workload. Since the sample consisted of relatively experienced auditors, the importance of co-worker support emphasizes that experience does not influence the perceived effect of co-worker support, which could be argued if the sample consisted of auditors with less experience.

As mentioned in earlier chapters, there is limited research on how auditors' workload is affected when working from home. Similar to this thesis, van der Lippe and Lippényi (2020) examined the influence working from home had on workload even though not among auditors. Our results add to van der Lippe and Lippényi (2020) by highlighting that workload may not necessarily increase when working from home in an audit setting. By conducting this thesis, we extend the existing literature by providing a different perspective, arguing that changes in perceived workload when working from home depend on job control and the auditor's gender.

### **5.3. Working from home and work-life balance - Influence of job control, job support, and gender**

As presented previously, previous studies have inconclusive results regarding how work-life balance is influenced when working from home. There is also inconclusive literature on how job control influences work-life balance when working from home. An increase in job control could make it easier to achieve work-life balance. Furthermore, the theoretical framework hints that job support enhances work-life balance but that the amount of job support given to employees is reduced when working from home. The existing literature indicates that there could be gender differences in how work-life balance is perceived when working from home, where women experience a lower degree of work-life balance than men.

In this thesis, the majority of respondents perceive an increased work-life balance when working from home and emphasize that their job control had increased. An increased job control was also emphasized among those who

perceived a decrease in work-life balance. Those who perceive an increase in work-life balance also emphasize that they have received support from their employers. However, so did those who perceive a decrease in work-life balance. It can therefore be argued that job control might not influence work-life balance when working from home. Furthermore, our findings also indicate that gender does not influence work-life balance since neither men nor women stand out among those who perceive an increase and those who perceive a decrease. Thus, the findings indicate that work-life balance is not influenced by job control, job support or gender when working from home, and it can therefore be argued that other factors influence work-life balance. One of these factors could be that all respondents have families, and working from home has enabled them to spend more time with them. The respondents were also forced to stop working in the afternoon when their children came home from kindergarten or school and thus maintain work-life balance. One reason why no gender differences were observed could be that Sweden has a relatively gender-equal society and a well-developed system for childcare, promoting ideals where both men and women work. The results regarding gender could therefore be different if a similar study were conducted in another country.

Similar to this thesis, Yerkes et al. (2020) studied the effects of working from home on work-life balance and gender differences among parents, but not in an audit setting. This thesis extends the findings of Yerkes et al. (2020) by studying how work-life balance among auditors is affected when working from home, showing that work-life balance increases for most respondents. Since the findings of this thesis indicate no gender differences, the knowledge is extended on the effects of work-life balance when working from home with the knowledge that both men and women are positively influenced. This thesis also extends previous literature on how gender differences on achieving work-life balance could be reduced since it indicates that if always having the opportunity to work from home, the difficulties of women having a work-life balance could be reduced.



Looking at the influence job support has on work-life balance in a non-audit setting, Ipsen et al. (2021) argue that work-life balance increases when working from home, despite losing job support. Our results contribute to the existing literature by showing that work-life balance increased for an overwhelming majority of auditors when working from home. However, our results show that perceived job support increased when working from home, but the results are inconclusive as to how job support influences work-life balance in the case of auditors. However, it is not known how auditors' work-life balance would be influenced if they did not receive job support and how much it actually impacts audit quality.

#### **5.4. The impact of working from home on job control and job support and the importance of gender**

There is limited knowledge about how job control is affected when working from home in an audit setting, but Delfino and van der Kolk (2021) examined how job control was affected when working from home, although not on auditors. Similarly, we examined how job control is influenced working from home but in an audit setting. Our findings extend those of Delfino and van der Kolk (2021) by showing that job control has been influenced differently among auditors. Thus no conclusive statement can be made regarding how job control is influenced when working from home. Further, our findings also indicate that gender could have an impact on how job control is affected.

Regarding job support, there is limited knowledge about how it is impacted when working from home in an audit setting. Ipsen et al. (2021) examined how perceived job support was impacted by working from home among employees in general. We examined how job support was impacted by working from home among auditors, thus providing more knowledge on how job support is impacted when working from home. Our findings indicate that job support has been positively influenced by working from home. All respondents emphasize

receiving more job support from their employer while making the transition to work from home. The support given from the employer could be due to today's audit profession, which is heavily dependent on digital infrastructure and its access is therefore vital when working from home. In contrast, our findings show that co-worker support has been negatively impacted by working from home. Further, our findings indicate no gender differences regarding how job support has been impacted when working from home.

## **6. Conclusion**

*This is the final chapter of the thesis, where the conclusion answering the aim of the thesis is presented. It is followed by its contributions, limitations, and suggestions for future research.*

This thesis aimed to examine how auditors with high home demands perceive time pressure, workload, and work-life balance to be affected when working from home and thus how it affects their propensity to engage in RAQ behavior. Furthermore, it aimed to examine if there are gender differences in auditors' perceptions regarding these issues. To observe how the factors have been affected, the JDACS model was applied.

The findings show that, on average, neither the overall time pressure nor workload was perceived to be affected by the transition to working from home. However, there are gender differences where men are more likely to perceive an increased time pressure and women are more likely to perceive an increased workload. Furthermore, the perceived work-life balance has improved when working from home, but no gender differences were observed. Given these findings, the propensity of auditors with high home demands engaging in RAQ behavior when working from home has decreased. In terms of gender differences, the likelihood of both male and female auditors with high home demands engaging in RAQ behavior is decreased when working from home. Thus, the implication of working from home is that the overall audit quality will be positively impacted since auditors will be less likely to engage in RAQ behavior.

### **6.1. Contributions**

This thesis has contributed to the research field of RAQ behavior both theoretically and practically. Theoretically, the thesis contributes by examining RAQ behavior and the risk factors that could cause it, namely time pressure,

workload, and work-life balance, and how they have been impacted when working from home. In theory, working from home decreases auditors' propensity to engage in RAQ behavior which ultimately leads to higher overall audit quality. The practical contribution of this thesis is that audit firms could use the results to negate the harmful effects of RAQ behavior among auditors with high home demands. This could be done by promoting initiatives that give auditors more flexibility in terms of where they can work to increase audit quality in a post-Covid environment. Thus, this thesis will contribute to overall higher audit quality by highlighting how the propensity of RAQ behavior can be reduced when auditors with high home demands are working from home.

## **6.2. Limitations**

This thesis was not without limitations. The interviews were conducted in late March and early April, and thus, the interviews were conducted during the auditors' busy season. This should be noted as a limitation since the heavy workload faced by auditors during that period may have influenced the answers given concerning workload. Another limitation that should be considered is that when determining high home demands of auditors, considerations were only taken if they had children under the age of twelve. No considerations were taken on the respondents' marital status, which could significantly impact their perception of household chores and childcare and thus the perception of how the factors influencing RAQ behavior have been affected when working from home. Furthermore, since only auditors with children were interviewed, it could indicate that the auditors interviewed, in general, had more experience within the profession than auditors without children. Their experience could be one reason why the respondents have not been so negatively impacted, and the results might have been different if younger auditors with less experience were included in the thesis.

### **6.3. Future research**

As a result of our conclusion and limitations, we list several suggestions for future research. First, when conducting the interviews, several respondents mentioned that the difficulties of working from home were more likely to harm auditors who had relatively little experience within the profession or did not have children. Therefore, we deem it interesting to conduct a study on auditors with less experience within the profession. Second, no considerations were taken into account if the respondents worked at a Big 4 or non-Big 4 audit firm. Therefore, it would be interesting to study if any differences exist in the perceptions of auditors working at Big 4 and non-Big 4 audit firms. Third, by conducting a qualitative study, the results cannot be generalized to the larger population. Therefore, we suggest conducting a quantitative study where the results can be generalized to the larger population or a population that includes more cases. Lastly, some respondents noted that client focus had been neglected when working from home, and more focus has shifted towards the audit process, which could have potential consequences on audit quality and auditor retention. Thus, we suggest conducting a study from a client perspective regarding how they perceive to have been affected by negligence.

## Reference list

- Albitar, K., Gerged, A. M., Kikhia, H., & Hussainey, K. (2020). Auditing in times of social distancing: the effect of COVID-19 on auditing quality. *International Journal of Accounting & Information Management*, 29(1), 169-178. <http://dx.doi.org/10.1108/ijaim-08-2020-0128>
- Almer, E. D., & Kaplan, S. E. (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. *Behavioral Research in Accounting*, 14(1), 1–34. <http://dx.doi.org/10.2308/bria.2002.14.1.1>
- Amiruddin, A. (2019). Mediating effect of work stress on the influence of time pressure, work–family conflict and role ambiguity on audit quality reduction behavior. *International Journal of Law and Management*, 61(2), 434-454. <https://doi.org/10.1108/IJLMA-09-2017-0223>
- Anderson-Gough, F., Grey, C., & Robson, K. (2005). “Helping them to forget..”: the organizational embedding of gender relations in public audit firms. *Accounting, Organizations and Society*, 30(5), 469–490. <http://dx.doi.org/10.1016/j.aos.2004.05.003>
- Ariza-Montes, A., Arjona-Fuentes, J. M., Han, H., & Law, R. (2018). Work environment and well-being of different occupational groups in hospitality: Job Demand–Control–Support model. *International Journal of Hospitality Management*, 73, 1–11. <http://dx.doi.org/10.1016/j.ijhm.2018.01.010>
- Arnold, V., & Sutton S. G. (1998). The theory of technology dominance: Understanding the impact of intelligent aids on decision maker’s judgments. *Advances in Accounting Behavior Research*, 175–194.
- Asare, S. K., & Wright, A. M. (2004). The Effectiveness of Alternative Risk Assessment and Program Planning Tools in a Fraud Setting.

*Contemporary Accounting Research*, 21(2), 325–352.  
<http://dx.doi.org/10.1506/1201-7fum-fpcb-7be2>

Asare, S. K., & Wright, A. M. (2012). Investors', Auditors', and Lenders' Understanding of the Message Conveyed by the Standard Audit Report on the Financial Statements. *Accounting Horizons*, 26(2), 193-217.  
<http://dx.doi.org/10.2308/acch-50138>

Baldacchino, P. J., Tabone, N., Agius, J., & Bezzina, F. (2016). Organizational Culture, Personal Characteristics and Dysfunctional Audit Behavior. *IUP Journal of Accounting Research & Audit Practices*, 15(3), 34-63.

Bell, T. B., Causholli, M., & Knechel, W. R. (2015). Audit Firm Tenure, Non-Audit Services, and Internal Assessments of Audit Quality. *Journal of Accounting Research*, 53(3), 461–509. <http://dx.doi.org/10.1111/1475-679x.12078>

Berman, E. M., West, J. P., & Richter, Jr., M. N. (2002). Workplace Relations: Friendship Patterns and Consequences (According to Managers). *Public Administration Review*, 62(2), 217–230. <http://dx.doi.org/10.1111/0033-3352.00172>

Blanch, A., & Aluja, A. (2012). Social support (family and supervisor), work–family conflict, and burnout: Sex differences. *Human Relations*, 65(7), 811–833. <http://dx.doi.org/10.1177/00187267124440471>

Brazel, J. F., Agoglia, C. P., & Hatfield, R. C. (2004). Electronic versus Face-to-Face Review: The Effects of Alternative Forms of Review on Auditors' Performance. *Accounting review*, 79(4), 949-966.  
<http://dx.doi.org/10.2308/accr.2004.79.4.949>

Brink, A. G., Emerson, D. J., & Yang, L. (2015). Job Autonomy and Counterproductive Behaviors in Chinese Accountants: The Role of Job-Related Attitudes. *Journal of International Accounting Research*, 15(1), 115–131. <http://dx.doi.org/10.2308/jiar-51194>

- Broberg, P., Tagesson, T., Argento, D., Gyllengahm, N., & Mårtensson, O. (2016). Explaining the influence of time budget pressure on audit quality in Sweden. *Journal of Management & Governance*, 21(2), 331–350. <http://dx.doi.org/10.1007/s10997-016-9346-4>
- Brown-Liburd, H., & Vasarhelyi, M. A. (2015). Big Data and Audit Evidence. *Journal of Emerging Technologies in Accounting*, 12(1), 1–16. <http://dx.doi.org/10.2308/jeta-10468>
- Brown-Liburd, H., Issa, H., & Lombardi, D. (2015) Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions. *Accounting Horizons*, 29(2), 451-468. <https://doi.org/10.2308/acch-51023>
- Bryman, A. & Bell, E. (2011). *Business research methods* (3 ed.). Oxford University Press.
- Bryman, A. & Bell, E. (2015). *Business research methods* (4 ed.). Oxford University Press.
- Chartered Financial Analyst Institute. (2010). *Independent Auditor's Report Survey Results*. [https://www.cfainstitute.org/survey/independent\\_auditors\\_report\\_survey\\_results.pdf](https://www.cfainstitute.org/survey/independent_auditors_report_survey_results.pdf)
- Chen, H., Hua, S., Liu, Z., & Zhang, M. (2019). Audit fees, perceived audit risk, and the financial crisis of 2008. *Asian Review of Accounting*, 27(1), 97–111. <http://dx.doi.org/10.1108/ara-01-2017-0007>
- Chong, V. K., & Monroe, G. S. (2015). The impact of the antecedents and consequences of job burnout on junior accountants' turnover intentions: a structural equation modelling approach. *Accounting and Finance*, 55(1), 105-132. <https://doi.org/10.1111/acfi.12049>



- Coram, P. J., Mock, T. J., Turner, J. L., & Gray, G. L. (2011). The Communicative Value of the Auditor's Report. *Australian Accounting Review*, 21(3), 235-252.
- Coram, P. J., Ng, J., & Woodliff, D. (2003). A Survey of Time Budget Pressure and Reduced Audit Quality among Australian Auditors. *Australian Accounting Review*, 13(29), 38-44. <http://dx.doi.org/10.1111/j.1835-2561.2003.tb00218.x>
- Corbin, J. M. & Strauss, A. L. (2008). *Basics of qualitative research: techniques and procedures for developing grounded theory*. (3 ed.). Sage.
- David, M. & Sutton, C. D. (2016). *Sambällsvetenskaplig metod*. Studentlitteratur.
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183-199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- Dechow, L. M., Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, 28(1), 17–82. <http://dx.doi.org/10.1111/j.1911-3846.2010.01041.x>
- Del Boca, D., Oggero, N., Profeta, P., & Rossi, M. (2020). Women's and men's work, housework and childcare, before and during COVID-19. *Review of Economics of the Household*, 18(4), 1001–1017. <http://dx.doi.org/10.1007/s11150-020-09502-1>
- Del Pozo-Antúnez, J., Ariza-Montes, A., Fernández-Navarro, F., & Molina-Sánchez, H. (2018). Effect of a Job Demand-Control-Social Support Model on Accounting Professionals' Health Perception. *International Journal of Environmental Research and Public Health*, 15(11), 1-16. <https://doi.org/10.3390/ijerph15112437>
- Delfino, G. F., & van der Kolk, B. (2021). Remote working, management control changes and employee responses during the COVID-19 crisis.

- Denscombe, M. (2018). *Forskningshandboken: För småskaliga forskningsprojekt inom samhällsvetenskaperna* (4 ed.). Studentlitteratur.
- Dockery, A. M., & Bawa, S. (2014). Is working from home Good Work or Bad Work? Evidence from Australian employees. *Australian Journal of Labour Economics*, 17(2), 163-190.
- Donnelly, D. P., Quirin, J. J., & O'Bryan, D. (2011). Attitudes Toward Dysfunctional Audit Behavior: The Effects of Locus of Control, Organizational Commitment, and Position. *Journal of Applied Business Research (JABR)*, 19(1), 95-108.  
<http://dx.doi.org/10.19030/jabr.v19i1.2151>
- Dowling, C., & Leech, S. A. (2007). Audit Support Systems and Decision Aids: Current Practice and Opportunities for Future Research. *International Journal of Accounting Information Systems*, 8(2), 92-116.  
<http://dx.doi.org/10.2139/ssrn.978107>
- Eining, M. M., Jones, D. R., & Loebbecke, J. K. (1997). Reliance on Decision Aids: An Examination of Auditors' Assessment of Management Fraud. *Auditing: A Journal of Practice & Theory*, 16(2), 1-19.
- Felstead, A., & Henseke, G. (2017). Assessing the growth of remote working and its consequences for effort, well-being and work-life balance. *New Technology, Work and Employment*, 32(3), 195–212.  
<http://dx.doi.org/10.1111/ntwe.12097>
- Fisher, R. T. (2001). Role Stress, the Type A Behavior Pattern, and External Auditor Job Satisfaction and Performance. *Behavioral Research in Accounting*, 13(1), 143–170.  
<http://dx.doi.org/10.2308/bria.2001.13.1.143>

- Folkhälsomyndigheten (2021, January 18). *Regulations and general guidelines*.  
<https://www.folkhalsomyndigheten.se/the-public-health-agency-of-sweden/communicable-disease-control/covid-19/regulations-and-general-guidelines/> [2021-02-05]
- Försäkringskassan (2021, 12 January). *Care of sick child (vab)*.  
<https://www.forsakringskassan.se/english/parents/care-of-a-sick-child-vab>  
 [2021-03-14]
- Francis, J. R. (2004). What do we know about audit quality? *The British Accounting Review*, 36(4), 345-368. <https://doi.org/10.1016/j.bar.2004.09.003>
- Francis, J. R. (2011). A Framework for Understanding and Researching Audit Quality. *AUDITING: A Journal of Practice & Theory*, 30(2), 125–152.  
<http://dx.doi.org/10.2308/ajpt-50006>
- Gray, D. E. (2017). *Doing research in the business world*. SAGE Publications Limited.
- Grönlund, A. (2007). More Control, Less Conflict? Job Demand-Control, Gender and Work-Family. *Gender, Work & Organization*, 14(5), 476-497.  
<https://doi.org/10.1111/j.1468-0432.2007.00361.x>
- Haar, J. M., & Roche, M. A. (2010). Family supportive organization perceptions and employee outcomes: the mediating effects of life satisfaction. *The International Journal of Human Resource Management*, 21(7), 999–1014.  
<http://dx.doi.org/10.1080/09585191003783462>
- Hager, F. W. (2018). LINKS BETWEEN TELECOMMUTING, SOCIAL SUPPORT AND MENTAL WELL-BEING AMONG TELEWORKERS – A LITERATURE REVIEW. *International Journal of Business and Management*, VI (2).  
<http://dx.doi.org/10.20472/bm.2018.6.2.003>

- Herrbach, O. (2001). Audit quality, auditor behaviour and the psychological contract. *European Accounting Review*, 10(4), 787–802. <https://doi.org/10.1080/09638180127400>
- Hill, E. J., Hawkins, A. J., Ferris, M., & Weitzman, M. (2001). Finding an Extra Day a Week: The Positive Influence of Perceived Job Flexibility on Work and Family Life Balance. *Family Relations*, 50(1), 49–58. <http://dx.doi.org/10.1111/j.1741-3729.2001.00049.x>
- Hjálmsdóttir, A., & Bjarnadóttir, V. S. (2020). “I have turned into a foreman here at home”: Families and work–life balance in times of COVID-19 in a gender equality paradise. *Gender, Work & Organization*, 1-16. <http://dx.doi.org/10.1111/gwao.12552>
- Ibrahim, R. Z. A. R., & Ohtsuka, K. (2012). Review of the Job Demand-Control and Job Demand-Control-Support models: Elusive moderating predictor effects and cultural implications. *Southeast Asia Psychology Journal*, 1, 10–21.
- Ipsen, C., van Veldhoven, M., Kirchner, K., & Hansen, J. P. (2021). Six Key Advantages and Disadvantages of Working from Home in Europe during COVID-19. *International Journal of Environmental Research and Public Health*, 18(4), 1-17. <http://dx.doi.org/10.3390/ijerph18041826>
- Johari, R. J., Ridzoan, N. S., & Zarefar, A. (2019). The Influence of Work Overload, Time Pressure and Social Influence Pressure on Auditors’ Job Performance. *International Journal of Financial Research*, 10(3), 88-106. <http://dx.doi.org/10.5430/ijfr.v10n3p88>
- Johnson, J. V., & Hall, E. M. (1988). Job strain, work place social support, and cardiovascular disease: a cross-sectional study of a random sample of the Swedish working population. *American Journal of Public Health*, 78(10), 1336–1342. <http://dx.doi.org/10.2105/ajph.78.10.1336>

- Karasek, R. A. (1979). Job Demands, Job Decision Latitude, and Mental Strain: Implications for Job Redesign. *Administrative Science Quarterly*, 24(2), 285-308. <http://dx.doi.org/10.2307/2392498>
- Karatepe, O. M. (2013). The effects of work overload and work-family conflict on job embeddedness and job performance. *International Journal of Contemporary Hospitality Management*, 25(4), 614-634. <http://dx.doi.org/10.1108/09596111311322952>
- Knechel, W. R., Krishnan, G. V., Pevzner, M., Shefchik, L. B., & Velury, U. K. (2013). Audit Quality: Insights from the Academic Literature. *Auditing: A Journal of Practice & Theory*, 32(1), 385-421. <http://dx.doi.org/10.2139/ssrn.2040754>
- Kosmala MacLulich, K. (2003). THE EMPEROR'S "NEW" CLOTHES? NEW AUDIT REGIMES: INSIGHTS FROM FOUCAULT'S TECHNOLOGIES OF THE SELF. *Critical Perspectives on Accounting*, 14(8), 791-811. [http://dx.doi.org/10.1016/s1045-2354\(02\)00206-x](http://dx.doi.org/10.1016/s1045-2354(02)00206-x)
- Kosmala, K., & Herrbach, O. (2006). The ambivalence of professional identity: On cynicism and jouissance in audit firms. *Human Relations*, 59(10), 1393-1428. <http://dx.doi.org/10.1177/0018726706071526>
- Kossek, E. E., Lautsch, B. A., & Eaton, S. C. (2006). Telecommuting, control, and boundary management: Correlates of policy use and practice, job control, and work-family effectiveness. *Journal of Vocational Behavior*, 68(2), 347-367. <http://dx.doi.org/10.1016/j.jvb.2005.07.002>
- Kottke, J. L., & Sharafinski, C. E. (1988). Measuring Perceived Supervisory and Organizational Support. *Educational and Psychological Measurement*, 48(4), 1075-1079. <http://dx.doi.org/10.1177/0013164488484024>

- Krahel, J. P., & Titera, W. R. (2015). Consequences of Big Data and Formalization on Accounting and Auditing Standards. *Accounting Horizons*, 29(2), 409–422. <http://dx.doi.org/10.2308/acch-51065>
- Kristensen, R. H., Kent, P., Warming-Rasmussen, B., & Windsor, C. (2016). Do Mother and Father Auditors Have Equal Prospects for Career Advancement? *International Journal of Auditing*, 21(1), 1–10. <http://dx.doi.org/10.1111/ijau.12074>
- Laitinen, E. K., & Laitinen, T. (2015). A probability tree model of audit quality. *European Journal of Operational Research*, 243(2), 665–677. <http://dx.doi.org/10.1016/j.ejor.2014.12.021>
- Lepine, J. A., Podsakoff, N. P., & Lepine, M. A. (2005). A Meta-Analytic Test of the Challenge Stressor–Hindrancer Stressor Framework: An Explanation for Inconsistent Relationships Among Stressors and Performance. *Academy of Management Journal*, 48(5), 764–775. <http://dx.doi.org/10.5465/amj.2005.18803921>
- Lightbody, M. G. (2009). Turnover decisions of women accountants: using personal histories to understand the relative influence of domestic obligations. *Accounting History*, 14(1-2), 55–78. <http://dx.doi.org/10.1177/1032373208098552>
- Liyanarachchi, G. A., & McNamara, S. M. (2007). Time budget pressure in New Zealand audits. *University of Auckland Business Review*, 9(2), 61-68.
- Malone, C. F., & Roberts, R. W. (1996). Factors Associated with the Incidence of Reduced Audit Quality Behaviors. *Auditing: A Journal of Practice & Theory*, 15(2), 49-64.
- Margheim, L., Kelley, T., & Pattison, D. (2011). An Empirical Analysis Of The Effects Of Auditor Time Budget Pressure And Time Deadline Pressure. *Journal of Applied Business Research (JABR)*, 21(1), 23-36. <http://dx.doi.org/10.19030/jabr.v21i1.1497>

- Pasewark, W. R., & Viator, R. E. (2006). Sources of Work-Family Conflict in the Accounting Profession. *Behavioral Research in Accounting*, 18(1), 147–165. <http://dx.doi.org/10.2308/bria.2006.18.1.147>
- Pentland, B. T. (1993). Getting comfortable with the numbers: Auditing and the micro-production of macro-order. *Accounting, Organizations and Society*, 18(7-8), 605-620. [https://doi.org/10.1016/0361-3682\(93\)90045-8](https://doi.org/10.1016/0361-3682(93)90045-8)
- Persellin, J. S., Schmidt, J. J., Vandervelde, S. D., & Wilkins, M. S. (2019). Auditor Perceptions of Audit Workloads, Audit Quality, and Job Satisfaction. *Accounting horizons*, 33(4), 95-117. <https://doi.org/10.2308/acch-52488>
- Peters, P., & van der Lippe, T. (2007). The time-pressure reducing potential of telehomeworking: the Dutch case. *The International Journal of Human Resource Management*, 18(3), 430-447. <http://dx.doi.org/10.1080/095851190601167730>
- Pierce, B., & Sweeney, B. (2004). Cost–quality conflict in audit firms: an empirical investigation. *European Accounting Review*, 13(3), 415–441. <http://dx.doi.org/10.1080/0963818042000216794>
- Revisorsinspektionen (n.d.a). *Auditor exam*. <https://www.revisorsinspektionen.se/en/English/education-to-become-an-authorized-auditor/> [2021-05-23]
- Revisorsinspektionen (n.d.b). *Sök revisionsbolag*. <https://www.revisorsinspektionen.se/revisorssok/sokbolag/sokresultat-revisionsbolag/Index> [2021-05-19]
- Rivera-Torres, P., Araque-Padilla, R., & Montero-Simó, M. (2013). Job Stress Across Gender: The Importance of Emotional and Intellectual Demands and Social Support in Women. *International Journal of Environmental Research and Public Health*, 10(1), 375–389. <http://dx.doi.org/10.3390/ijerph10010375>

- Ru Hsu, Y. (2011). Work-Family conflict and job satisfaction in stressful working environments: The moderating roles of perceived supervisor support and internal locus of control. *International Journal of Manpower*, 32(2), 233-248. <https://doi.org/10.1108/01437721111130224>
- Thulin, E., Vilhelmson, B., & Johansson, M. (2019). New Telework, Time Pressure, and Time Use Control in Everyday Life. *Sustainability*, 11(11). <http://dx.doi.org/10.3390/su11113067>
- Trompeter, G., & Wright, A. (2010). The World Has Changed-Have Analytical Procedure Practices? *Contemporary Accounting Research*, 27(2), 669–700. <http://dx.doi.org/10.1111/j.1911-3846.2010.01021.x>
- Umans, T., Broberg, P., Schmidt, M., Nilsson, S., & Olsson, E. (2016). Feeling well by being together: Study of Swedish auditors. *Work: A Journal of Prevention, Assessment & Rehabilitation*, 54(1), 79–86. <http://dx.doi.org/10.3233/wor-162270>
- van der Doef, M., & Maes, S. (1999). The Job Demand-Control (-Support) Model and psychological well-being: A review of 20 years of empirical research. *Work & Stress*, 13(2), 87–114. <http://dx.doi.org/10.1080/026783799296084>
- van der Doef, M., Maes, S., & Diekstra, R. (2000). An examination of the job demand-control-support model with various occupational strain indicators. *Anxiety, Stress & Coping*, 13(2), 165–185. <http://dx.doi.org/10.1080/10615800008248338>
- van der Lippe, T., & Lippényi, Z. (2018). Beyond Formal Access: Organizational Context, Working From Home, and Work–Family Conflict of Men and Women in European Workplaces. *Social Indicators Research*, 151(2), 383–402. <http://dx.doi.org/10.1007/s11205-018-1993-1>



- van der Lippe, T., & Lippényi, Z. (2020). Co-workers working from home and individual and team performance. *New Technology, Work and Employment*, 35(1), 60–79. <http://dx.doi.org/10.1111/ntwe.12153>
- Vermeulen, M., & Mustard, C. (2000). Gender differences in job strain, social support at work, and psychological distress. *Journal of Occupational Health Psychology*, 5(4), 428–440. <http://dx.doi.org/10.1037/1076-8998.5.4.428>
- Xiao, T., Geng, C., & Yuan, C. (2020). How audit effort affects audit quality: An audit process and audit output perspective. *China Journal of Accounting Research*, 13(1), 109–127. <http://dx.doi.org/10.1016/j.cjar.2020.02.002>
- Yan, H., & Xie, S. (2016). How does auditors' work stress affect audit quality? Empirical evidence from the Chinese stock market. *China Journal of Accounting Research*, 9(4), 305–319. <http://dx.doi.org/10.1016/j.cjar.2016.09.001>
- Yerkes, M. A., André, S. C. H., Besamusca, J. W., Kruyen, P. M., Remery, C. L. H. S., van der Zwan, R., Beckers, D. G. J., & Geurts, S. A. E. (2020). “Intelligent” lockdown, intelligent effects? Results from a survey on gender (in)equality in paid work, the division of childcare and household work, and quality of life among parents in the Netherlands during the Covid-19 lockdown. *PLOS ONE*, 15(11), 1-23. <http://dx.doi.org/10.1371/journal.pone.0242249>
- Yustina, A. I., & Valerina, T. (2018). DOES WORK-FAMILY CONFLICT AFFECT THE AUDITOR'S PERFORMANCE?: EXAMINING THE MEDIATING ROLES OF EMOTIONAL EXHAUSTION AND JOB SATISFACTION. *Gadjah Mada International Journal of Business*, 20(1), 89-111. <http://dx.doi.org/10.22146/gamaijb.26302>

## Appendix 1 – Information letter

### Information letter regarding master thesis on auditors with children and their experiences working from home.

Auditors constitute a professional group that for the last twelve months have made the transition from working at the office, to working from home. Therefore, we would like to study how auditors with children perceive that factors that have been shown to have an impact on job performance among auditors have been affected by working from home. We are looking for auditors that for the past twelve months have to a greater extent been working from home and has at least one child under the age of twelve. If this description fits you and you want to participate, please contact us via the contact information at the end of this letter. Interviews will be conducted via video- or phone call, with an expected duration of 30-60 minutes.

All information will be preserved until the thesis have been approved and its final grading have been registered. Afterwards, all information will be destroyed. Personal records will be processed with your informed consent. Participation is voluntary and consent can be withdrawn at any time without stating a reason why. All personal records will be processed in such a way that no unauthorized party will have access to them. Data will be presented in such a way that no participant will be able to be identified.

Karlstad university is responsible for maintaining personal records. In accordance with *personuppgiftslagen* (GDPR starting from 25<sup>th</sup> of may 2018), you have a right to get free access to all personal information collected about you and having eventual errors corrected. You also have the right to request the erasement, limitation or objecting the processing of personal records. There is also an opportunity to put forth complaints to *Datainspektionen*. Contact information to the data protection officer at Karlstad University is [dpo@kau.se](mailto:dpo@kau.se)

#### **Students:**

Alexander Ahlberg

[Alexahlb100@student.kau.se](mailto:Alexahlb100@student.kau.se)

072- 714 41 40

Ann-Lovise Hult

[Annlhult101@student.kau.se](mailto:Annlhult101@student.kau.se)

070-293 14 27

#### **Supervisors:**

Lazarus Fotoh

[lazarus.fotoh@kau.se](mailto:lazarus.fotoh@kau.se)

054-700 21 67

Sven Siverbo

[Sven.siverbo@kau.se](mailto:Sven.siverbo@kau.se)

## **Appendix 2 – Interview guide**

### **Opening questions**

- Your answers will be anonymous. Do we have your permission to record the audio of this interview?
- Can you tell us a little about yourself? How old are you? What is your educational background? What is your rank within the audit firm?
- How many children under the age of 12 do you have?

### **In general**

- How many days a week do you work from home?
- In general, how did you experience the transition to working from home?
- What are the main differences working from home compared to working at the office?

### **Job demand**

- How do you perceive that the usage of decision aids in the audit process have been affected by working from home?
  - Why do you think so?
- How do you perceive that your workload has been affected when working from home?
  - How so?
- Do you feel you have to prioritize your work more over your family when working from home?
  - If so, could you give us an example on a situation when this have occurred?
- Have you ever been less thorough in your work trying to maintain a balance between work and family, while working from home?
- Do you perceive that your job demands have allowed you to be as thorough when working from home as when working as the office?

- Being a parent and working from home, how do you perceive time pressure have been impacted compared to working at the office?

### **Job control**

- Have your working hours changed when working from home?
  - If so, in what ways?
  - If so, what made you do these changes?
  - If so, did you make these changes voluntarily?
  - How do you perceive that it has impacted your work performance?
- How do you perceive that the degree of influence over your planning and pacing of your work have been impacted when working from home?
- Has your possibility to balance the duties between an auditor and a parent improved or worsened when working from home?

### **Job support**

- Do you perceive that the support from your employer have changed when working from home?
  - If so, how do you perceive that it has changed?
- How do you perceive that your employer has supported you in maintaining a work-life balance when working from home?
- How has working from home impacted you and your co-workers' ability to support each to cope with workload and reach deadlines?
- In what ways do you perceive that your employer has supported you and not supported you in conducting the audit process and cope with time pressure while working from home?

### **Closing questions**

- While working from home, what do you believe to be the biggest factor impacting your ability to conduct the audit process?
- Would you've liked to work more or less in this type of working arrangement?

- Is there anything you want to add? Questions or thoughts?

We give our thanks and closing remarks.

