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An Empirical Study of Professionals (CA, CS, CMA) On Remote Work Patterns and Relevant Productivity

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Abstract
This study investigates how remote and hybrid work arrangements influence productivity among accounting and compliance professionals, specifically Chartered Accountants (CA), Company Secretaries (CS), and Cost and Management Accountants (CMA). With remote work becoming increasingly embedded in professional service industries, understanding its impact on efficiency, work patterns, and well-being has gained strategic importance. The study adopts a quantitative survey-based design, gathering responses from professionals across public practice, industry roles, and consultancy services. The analysis examines the frequency of remote work, technological adoption, perceived productivity shifts, and factors that enhance or hinder performance. Key insights reveal that while remote work improves flexibility, focus, and work–life balance, productivity gains depend heavily on digital infrastructure, organisational support, and the nature of specific professional tasks. Regression and correlation findings highlight that autonomy, technology readiness, and reduced commute stress significantly predict higher productivity. Overall, the study offers empirical evidence to guide organisations in structuring remote and hybrid policies for accounting professionals.

Keywords: Remote Work, Productivity, Accounting Professionals, Hybrid Work

1. Introduction

The shift toward remote and hybrid work has become one of the most transformative developments in professional service industries, reshaping organisational structures, workflow models, and employee productivity. Although remote work has existed for decades, its rapid acceleration during and after the COVID-19 pandemic fundamentally changed expectations regarding flexibility, autonomy, and work–life integration (Russo et al., 2021; Khudaykulov et al., 2024). For knowledge-intensive professions such as accounting, taxation, corporate compliance, and financial advisory, remote work has altered not only where work is performed but also how analytical tasks, digital documentation, and client interactions are managed (McGinn et al., 2012; Baiod & Hussain, 2024). These structural changes highlight the need to understand how Chartered Accountants (CA), Company Secretaries (CS), and Cost and Management Accountants (CMA) adapt to remote settings and how such arrangements shape their productivity.

Accounting and compliance professionals encounter industry-specific challenges within remote environments, including regulatory deadlines, high-precision tasks, technology-dependent workflows, and

confidentiality risks. Unlike creative roles that benefit from unstructured autonomy, professional accountants must operate within strict standards, audit protocols, and statutory obligations (Bryant et al., 2011; Bonner, 2013). Studies show that productivity in these domains is influenced by digital tool readiness, cybersecurity competence, and organisational workflow continuity (Al-Dmour et al., 2023; Tapasco-Alzate et al., 2024). At the same time, remote work reduces commuting stress, enhances task focus, and strengthens personal well-being—factors known to support high-cognitive performance in technical professions (Moos & Skaburskis, 2008; Martinez-Amador, 2016). This duality of constraints and advantages creates an important context for exploring how remote work shapes accountant productivity in India and internationally.

The motivation for this study also stems from the increasing adoption of emerging technologies—including cloud platforms, AI-driven audit tools, e-filing systems, and automated accounting software—that make remote professional work more feasible (Filippucci et al., 2024; Xie et al., 2022). Research on technology adoption indicates that readiness, system usability, and organisational support determine whether professionals can maintain or enhance productivity in distributed environments (McGinn et al., 2012; Baiod & Hussain, 2024). However, empirical evidence specifically focusing on CA, CS, and CMA professionals remains limited. Most studies either examine remote work in academia, health services, or software sectors (Al-Dmour et al., 2023; Russo et al., 2021), or focus generically on telework without addressing professional work governed by compliance and statutory pressures (Croasdale, 2010; Wang, 2025). This gap underscores the need to examine how remote modalities intersect with the unique workflow, digital dependencies, and regulatory demands of accounting professions.

Furthermore, the rise of hybrid work—where professionals divide their time between office and home—has created new productivity patterns shaped by autonomy preferences, communication intensity, client-facing responsibilities, and organisational culture (Wernerheim & Sharpe, 2003; Bourgeault et al., 2021). Hybrid models are now widely favoured by professionals for balancing flexibility with workplace collaboration, but their productivity implications vary significantly across accounting functions such as audit, taxation, financial reporting, and secretarial compliance. Given these evolving work dynamics, it becomes vital to understand which remote work factors enhance efficiency, and which constraints reduce performance among technical professionals.

Based on these gaps and needs, the present study examines remote work patterns and productivity perceptions among 180 CA, CS, and CMA professionals working across practice firms, corporate finance departments, consulting units, and shared-service environments. The study aims to analyse technology readiness, work patterns, digital adoption, productivity determinants, well-being factors, and organisational support mechanisms. By integrating remote-work theories, productivity frameworks, and technology-adoption insights (Agrawal & Cockburn, 2002; Agrawal & Cockburn, 2003; Tapasco-Alzate et al., 2024), this research provides comprehensive empirical evidence to guide firms in structuring efficient hybrid and remote arrangements. Understanding these patterns is essential for improving performance outcomes, streamlining workflows, and developing sustainable remote-work policies for accounting professionals.

2. Literature Review

2.1 Theoretical Foundations of Remote Work

The theoretical background of remote work draws from telecommuting models, work–life integration theory, and virtual work frameworks that explain how distance influences job performance, motivation,

and engagement. Early telework research emphasised the role of autonomy, reduced commute barriers, and spatial flexibility as key drivers of performance (Croasdale, 2010; Moos & Skaburskis, 2008). Virtual-intensity theory further suggests that higher digital interaction levels improve workflow efficiency for knowledge workers but may also create emotional strain and managerial resistance (Bonner, 2013; Martinez-Amador, 2016). Studies conducted during and after the COVID-19 pandemic highlight that remote work enhances well-being when employees have strong control over task scheduling and possess adequate digital capabilities (Russo et al., 2021; Khudaykulov et al., 2024). For accounting professionals, whose tasks require precision and adherence to regulatory timelines, remote work theory aligns with the need for structured autonomy supported by secure digital systems (Bryant et al., 2011; Bourgeault et al., 2021). The emerging consensus suggests that remote work benefits productivity when combined with supportive organisational policies, effective communication systems, and clear performance metrics (Tapasco-Alzate et al., 2024).

2.2 Productivity Frameworks in Knowledge-Based and Professional Work

Productivity in professional service sectors is shaped not only by output volume but also by cognitive quality, accuracy, and compliance integrity. Traditional productivity models emphasise efficiency, workflow stability, and task predictability; however, contemporary frameworks incorporate psychological, technological, and environmental factors (Campbell & Aarup, 1992; Wernerheim & Sharpe, 2003). Research shows that remote work improves productivity when employees experience reduced commute stress, higher concentration, and better work–life balance—conditions particularly relevant for accounting and compliance tasks (Moos & Skaburskis, 2008). The longitudinal study by Russo et al. (2021) confirms that well-being indicators such as mental stability, autonomy, and ergonomic conditions significantly predict sustained performance among technical professionals. Meanwhile, Bourgeault et al. (2021) emphasise the role of stress, gender differences, and mental health in shaping productivity outcomes. In accounting, where error costs are high, frameworks highlight creativity in problem-solving, digital documentation efficiency, and systematic decision-making as core productivity determinants (Bryant et al., 2011). These models collectively show that productivity among CA, CS, and CMA professionals is multi-dimensional, influenced by technology, psychological states, task complexity, and organisational structures.

2.3 Technology Adoption and Digital Enablement in Professional Services

Technology adoption is central to remote work productivity, especially in fields requiring continuous digital documentation, e-filing, cloud-based audits, ERP usage, and compliance management. Research on emerging technologies shows that accounting professionals increasingly rely on automation tools, cloud accounting platforms, AI-enabled audit systems, and digital workflow solutions to maintain performance in distributed work settings (Baiod & Hussain, 2024; Filippucci et al., 2024). Technology readiness and perceived system usability are found to be critical determinants of productivity, shaping the ability to execute complex tasks remotely (McGinn et al., 2012). Prior adoption studies emphasise that organisational support, training, and digital infrastructure significantly influence professionals' capacity to transition effectively to remote modes (Agrawal & Cockburn, 2002; Agrawal & Cockburn, 2003). Furthermore, teleworker productivity reviews highlight that ICT integration reduces process delays, enhances information access, and supports real-time collaboration when systems are stable and user-friendly (Tapasco-Alzate et al., 2024). Accounting tasks involving financial reporting, statutory submissions, and audit trails require secure data environments; hence, cybersecurity competence and robust digital ecosystems are central to sustaining high performance in remote contexts (Xie et al., 2022).

These insights highlight that digital enablement is not optional but foundational for productivity in professional accounting roles.

2.4 Empirical Evidence on Remote-Work Outcomes and Identified Gaps

Empirical studies across sectors demonstrate that remote work influences productivity through autonomy, technological competence, workspace ergonomics, and emotional well-being. Examples include academic productivity models that link digital literacy and virtual engagement with performance outcomes (Al-Dmour et al., 2023), cross-industry evidence showing AI-driven productivity enhancements (Filippucci et al., 2024), and workforce stress literature revealing how job insecurity affects mental stability and output (Khudaykulov et al., 2024). Remote-on-site comparisons confirm that home-based work often increases focus for analytical professionals but may reduce coordination effectiveness when team interactions are high (Martinez-Amador, 2016; Croasdale, 2010).

3. Methodology

3.1 Research Design

This study employed a quantitative, survey-based research design to examine how remote and hybrid work patterns influence productivity among CA, CS, and CMA professionals. A structured questionnaire was used to collect numerical data on work frequency, digital readiness, task efficiency, communication behaviour, and perceived productivity. The design enabled objective measurement of patterns and relationships, supporting statistical testing of productivity-related determinants.

3.2 Sample and Participants

A total of 180 accounting and compliance professionals participated in the study. Respondents included practising Chartered Accountants, Company Secretaries, and Cost and Management Accountants from audit firms, corporate finance departments, consultancy units, and shared-service organisations. A convenience sampling technique was used, primarily through digital channels such as LinkedIn groups, professional associations, email networks, and online forums. The sample represented a diverse mix in terms of age, experience, work mode (remote/hybrid/office), and technological exposure.

3.3 Data Collection Instrument

Data were collected using a structured questionnaire divided into four major sections:

1. **Demographics** – age, gender, qualification, experience, job role, and work mode.
2. **Remote Work Patterns** – frequency of remote work, virtual meeting load, workstation setup, time allocation, and workflow changes.
3. **Technology & Organisational Readiness** – digital tool adoption, cybersecurity preparedness, system usability, training support.
4. **Productivity Perceptions** – task completion efficiency, accuracy, focus levels, stress factors, and work–life balance.

Most items used a 3- Likert scale to quantify attitudes and behavioural patterns.

3.4 Hypotheses Formulation

The study developed four hypotheses to test the relationships between remote-work factors and productivity among accounting professionals. The hypotheses were:

- **H01:** Technology readiness has no significant effect on productivity in remote or hybrid work settings.
- **H02:** Organisational support does not significantly influence productivity during remote work.
- **H03:** Autonomy and flexibility do not significantly predict productivity among CA, CS, and CMA professionals.

- **H04:** Work–life balance has no significant relationship with perceived productivity in remote and hybrid environments.

These hypotheses guided the selection of variables and the statistical tests used in later sections.

3.5 Data Analysis Techniques

Data were analysed using descriptive and inferential methods. Descriptive statistics summarised demographic characteristics and overall remote-work patterns. Inferential analysis included correlation and regression testing to assess whether the predictor variables—technology readiness, organisational support, autonomy, and work–life balance—had significant effects on productivity. The analysis allowed hypothesis testing and identification of the strongest productivity determinants in remote or hybrid conditions.

3.6 Ethical Considerations

Participation was voluntary, and respondents provided informed consent before completing the survey. No personal identifiers were collected, ensuring confidentiality and anonymity of all responses. Data were used solely for academic research purposes.

4. Data Analysis and Results

This section presents the empirical findings derived from responses collected from 180 CA, CS, and CMA professionals working in remote and hybrid environments. The results are organised into three major sections: demographic characteristics, descriptive analysis of remote-work perceptions, and hypothesis testing through regression and correlation techniques.

4.1 Demographic Profile of Respondents

Table 1: Demographic Profile of Professionals (N = 180)

Variable	Category	Frequency (f)	Percentage (%)
Gender	Male	102	56.7
	Female	74	41.1
	Other	4	2.2
Age Group	20–30 years	54	30.0
	31–40 years	78	43.3
	41–50 years	32	17.8
	Above 50 years	16	8.9
Qualification	CA	72	40.0
	CS	54	30.0
	CMA	54	30.0
Experience	< 3 years	38	21.1
	3–7 years	64	35.6
	8–12 years	46	25.6
	> 12 years	32	17.8
Work Mode	Fully Remote	48	26.7
	Hybrid	94	52.2
	Office-Based	38	21.1

The demographic table indicates that the study sample is diverse and well-distributed across professional categories, ensuring balanced representation. A majority of the respondents are male, but the proportion

of female participants is also substantial, reflecting the increasing participation of women in accounting and compliance fields. Most professionals fall within the **31–40 age group**, representing mid-career individuals who often possess both technical expertise and managerial responsibilities. The respondent pool includes an equal spread across CA, CS, and CMA professions, ensuring that insights reflect the collective experience of financial, legal, and cost-accounting domains.

4.2 Descriptive Analysis (Five Likert Tables – 3-Point Scale)

The descriptive analysis evaluates respondents' perceptions of remote work using five thematic tables based on a three-point Likert scale. Each table summarises agreement levels on specific dimensions that influence remote-work productivity—work patterns, technology readiness, organisational support, autonomy, flexibility, and productivity indicators. A consistent trend shows that most professionals hold positive attitudes toward remote and hybrid models, although certain challenges, especially related to training and connectivity, remain evident.

Scale used: 1 = Disagree, 2 = Neutral, 3 = Agree

Table 2: Remote Work Patterns (N = 180)

Item	Disagree f (%)	Neutral f (%)	Agree f (%)	Mean	Interpretation
Remote work saves significant commute time	12 (6.7)	28 (15.6)	140 (77.8)	2.71	High
I can focus better at home than in the office	18 (10.0)	44 (24.4)	118 (65.6)	2.56	Moderate–High
Virtual meetings help maintain workflow continuity	20 (11.1)	48 (26.7)	112 (62.2)	2.51	Moderate–High

The findings show that remote work significantly reduces commute time, with over three-fourths of respondents agreeing that time savings enhance their daily workflow. A majority also report improved focus at home, though a quarter expressed neutrality, implying that concentration may depend on individual circumstances such as home environment or workload type. Virtual meetings were widely perceived as helpful in maintaining workflow continuity, reflecting the industry's increasing reliance on digital communication tools for audit discussions, client interactions, and internal coordination. Overall, the results show that remote work patterns positively affect day-to-day functioning.

Table 3: Technology Readiness (N = 180)

Item	Disagree f (%)	Neutral f (%)	Agree f (%)	Mean	Interpretation
Digital tools available to me perform efficiently	22 (12.2)	52 (28.9)	106 (58.9)	2.47	Moderate–High
I have adequate training to use remote-working tools	36 (20.0)	58 (32.2)	86 (47.8)	2.28	Moderate
My remote working environment has reliable connectivity	30 (16.7)	40 (22.2)	110 (61.1)	2.45	Moderate–High

Technology readiness emerges as a moderate to strong factor influencing work efficiency. More than half of the respondents agree that digital tools perform effectively, but a considerable portion remains neutral, indicating room for improvement in tool robustness and reliability. Training levels appear moderate, with only about half of professionals feeling adequately trained, highlighting a skills gap relevant to advanced accounting technologies. Connectivity reliability, essential for tasks such as virtual audits, online submissions, and ERP operations, is viewed positively but not overwhelmingly. The results emphasise that while digital infrastructure is functional, organisations must enhance training and technological capability for optimal productivity.

Table 4: Organisational Support (N = 180)

Item	Disagree f (%)	Neutral f (%)	Agree f (%)	Mean	Interpretation
My organisation provides guidance for remote work	24 (13.3)	46 (25.6)	110 (61.1)	2.48	Moderate–High
Communication from leadership is clear and timely	32 (17.8)	52 (28.9)	96 (53.3)	2.35	Moderate
I receive sufficient support when facing technical or task issues	38 (21.1)	60 (33.3)	82 (45.6)	2.24	Moderate

Organisational support outcomes show mixed perceptions. Communication from leadership is viewed as adequate by slightly more than half of the respondents, while a notable portion remains neutral or dissatisfied. Guidance relevant to remote working is considered moderately strong, indicating that organisations have adopted structured communication and support mechanisms but may still lack consistency. Technical and task-related support receives the lowest agreement levels, suggesting that real-time assistance and workflow coordination require improvement. These findings highlight the importance of organisational readiness and support in sustaining remote-work productivity.

Table 5: Autonomy and Flexibility (N = 180)

Item	Disagree f (%)	Neutral f (%)	Agree f (%)	Mean	Interpretation
I can structure my work schedule independently	16 (8.9)	40 (22.2)	124 (68.9)	2.60	High
Remote work gives me more control over my task flow	20 (11.1)	44 (24.4)	116 (64.4)	2.53	Moderate–High
Flexibility has improved my productivity levels	18 (10.0)	48 (26.7)	114 (63.3)	2.53	Moderate–High

Respondents exhibit strong agreement that remote work enhances autonomy and flexibility. Most professionals report having greater control over their schedules, which is particularly beneficial for handling high-intensity tasks such as audit documentation, financial reporting, and compliance filings. Flexibility is also linked to improved productivity, with over 60% believing it enhances output quality. These findings underscore the significance of autonomy in knowledge-based professions, where uninterrupted analytical work often yields better performance outcomes.

Table 6: Productivity Indicators (N = 180)

Item	Disagree f (%)	Neutral f (%)	Agree f (%)	Mean	Interpretation
I finish tasks faster while working remotely	26 (14.4)	54 (30.0)	100 (55.6)	2.41	Moderate
My overall accuracy improves when working remotely	24 (13.3)	56 (31.1)	100 (55.6)	2.42	Moderate
Remote work improves my work-life balance	10 (5.6)	32 (17.8)	138 (76.7)	2.71	High

Productivity indicators show moderate to high agreement levels. While professionals acknowledge faster task completion and improved accuracy when working remotely, both indicators reflect a moderate agreement level, showing that productivity gains may vary depending on task type. However, the strongest agreement is found in work-life balance, with nearly 80% agreeing that remote work has improved their personal and professional equilibrium. This suggests that well-being may play a major indirect role in enhancing productivity among accounting professionals.

4.3 Hypothesis Testing

The study tested four hypotheses using regression and correlation analyses to determine whether technology readiness, organisational support, autonomy, and work-life balance significantly influence productivity in remote and hybrid settings. The statistical outcomes provide strong evidence that all tested variables meaningfully contribute to productivity, leading to the rejection of all null hypotheses.

H01: Technology readiness has no significant effect on productivity.

Table 7: Regression Output – Technology Readiness → Productivity

Statistic	Value
β (Beta)	0.39
t-value	4.88
p-value	0.000
Decision	**Reject H01**

The results show a strong and significant positive effect of technology readiness on productivity. A high beta coefficient and significant p-value indicate that professionals who have reliable digital tools, stable connectivity, and adequate system usability experience higher task accuracy and smoother workflows. This underscores the central role of technology in remote professional environments.

H02: Organisational support does not significantly influence productivity.

Table 8: Regression Output – Organisational Support → Productivity

Statistic	Value
β (Beta)	0.28
t-value	3.64
p-value	0.000
Decision	**Reject H02**

The statistical outputs reveal that organisational support meaningfully enhances productivity. Efficient communication, accessible guidance, and managerial involvement contribute to better coordination,

reduced confusion, and improved task execution. These results suggest that organisational culture and leadership engagement are essential in remote-work success.

H03: Autonomy does not significantly predict productivity.

Table 9: Regression Output – Autonomy → Productivity

Statistic	Value
β (Beta)	0.34
t-value	4.22
p-value	0.000
Decision	**Reject H03**

Autonomy demonstrates a significant positive relationship with productivity. Professionals who can manage their schedules, structure workflows, and exercise independence tend to perform better. This finding aligns strongly with knowledge-work theories, which emphasise that autonomy supports cognitive focus and reduces unnecessary stress.

H04: Work-life balance has no significant relationship with productivity.

Table 10: Correlation Output – Work–Life Balance ↔ Productivity

Statistic	Value
Pearson r	0.42
p-value	0.000
Decision	**Reject H04**

Correlation results indicate that improved work–life balance directly enhances productivity. Professionals experiencing reduced commute stress and better personal time management report higher energy levels, better concentration, and improved overall output. This highlights the importance of well-being as a performance driver in remote contexts.

5. Discussion

The study provides clear evidence that remote and hybrid work arrangements have a significant positive influence on productivity among CA, CS, and CMA professionals. Across 180 respondents, the descriptive analysis reveals strong agreement regarding improved commute time savings, better work–life balance, and enhanced autonomy. All four predictors—technology readiness, organisational support, autonomy, and work–life balance—demonstrated statistically significant relationships with productivity, resulting in the rejection of H01, H02, H03, and H04. Remote work appears to enable smoother task execution, higher accuracy, and improved task flow for many professionals, particularly those handling analytical, documentation-heavy, or compliance-oriented responsibilities.

These findings align with earlier studies showing that autonomy, system usability, and digital infrastructure strongly shape remote-work productivity. For instance, the positive effect of technology readiness supports insights from McGinn et al. (2012) and Baiod & Hussain (2024), who emphasised that efficient digital tools and robust system performance improve accuracy and workflow continuity. Similarly, the significance of organisational support echoes conclusions by Al-Dmour et al. (2023), where structured communication and guidance enhanced remote-working efficiency. The study's results on autonomy reinforce theoretical perspectives outlined by Croasdale (2010), Moos & Skaburskis (2008), and Russo et al. (2021), all of whom highlight that flexibility and psychological control promote sustained

performance. The strong contribution of work–life balance corresponds with observations from Khudaykulov et al. (2024) and Bourgeault et al. (2021), who noted that reduced stress and improved personal routines increase cognitive stability and output quality.

Overall, the findings indicate that productivity in remote settings is shaped by both technical and behavioural dimensions. Technology readiness acts as the foundation for efficient remote accounting work, particularly for tasks involving audits, e-filings, ERP operations, or financial reporting. Organisational support remains essential for troubleshooting, coordination, and maintaining clear communication channels. Autonomy, as observed, directly contributes to higher accuracy and better time management, especially for roles that require concentration and analytical judgment. Work–life balance also plays a major role, suggesting that when professionals experience reduced commute fatigue and greater personal freedom, their performance and engagement increase. These insights collectively indicate that remote work is not only feasible but highly beneficial for accounting professionals when structures and resources are well-aligned.

The results also contribute meaningful empirical evidence to a field where limited studies specifically address remote work among CA, CS, and CMA professionals. Earlier research largely focused on academics, healthcare workers, or software professionals, leaving a gap in accounting and compliance-oriented occupations. By demonstrating that productivity significantly improves when digital tools, organisational structures, autonomy, and work–life balance are supportive, this study fills that gap and extends the understanding of remote-work dynamics in regulated, accuracy-driven domains. The findings suggest that firms should invest in digital skill development, strengthen managerial communication, enhance virtual collaboration tools, and formalise hybrid work policies. These implications align with the broader shifts toward digital transformation (Filippucci et al., 2024; Agrawal & Cockburn, 2002, 2003) and underline the need for sustainable remote-working frameworks in professional service environments.

6. Conclusion

This study concludes that remote and hybrid work arrangements can meaningfully enhance productivity among CA, CS, and CMA professionals when supported by strong technology readiness, organisational backing, autonomy, and healthy work–life balance. The descriptive results highlight positive perceptions regarding commute time savings, flexibility, and personal well-being, while inferential analysis confirms that all four predictor variables significantly influence productivity levels. These findings contribute to the limited empirical literature on remote work in regulated, accuracy-driven accounting roles and demonstrate that digital enablement and supportive culture are as critical as individual capabilities. Practically, the study suggests that firms should invest in robust digital infrastructure, continuous tool-based training, clear remote-work guidelines, and flexible scheduling frameworks. At the same time, the research is constrained by its cross-sectional design, self-reported measures, and convenience sampling. Future studies could adopt longitudinal or comparative designs across countries or firm sizes to explore long-term productivity patterns and refine best-practice models for sustainable remote and hybrid work in the accounting profession.

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