

Flexible Work Revolution among Accountants in Malaysia: Challenges and Benefits

*Nur Raihana Mohd Sallem, Nor Haliza Che Hussain, Siti Nasuha Muhmad, Che Ku Hisam Che Ku Kassim
Faculty of Accountancy, University Teknologi MARA, Cawangan Terengganu, Kampus Dungun, Malaysia
*nurra018@uitm.edu.my, norhaliza@uitm.edu.my, nasuhamuhmad@uitm.edu.my, cheku521@gmail.com
Corresponding Author: Nur Raihana Mohd Sallem

Abstract: The importance of flexible work arrangements is growing due to its numerous benefits to employees and organizations. However, the accounting profession faces challenges in implementing this innovative working environment. Therefore, the main aim of this paper is to theoretically review various factors that influence the effectiveness of flexible work arrangements among accountants in Malaysia. Drawing on a comprehensive analysis of prior literature, this paper provides valuable insights into the relevance of work flexibility in the accounting profession and the internal and external organizational factors that play a crucial role in enhancing work-life balance, job satisfaction, technology integration and employee performance. The extant literature highlights that organizational culture, top management support, organizational policies, and competitive pressure are among the factors that significantly impact the successful implementation of flexible work arrangements. Despite the thorough review conducted, this paper lacks empirical data to substantiate the previous findings documented in the literature. A survey can be employed to secure valuable data that can establish the relationships between the factors discussed in the paper. While still in the realm of theory, the paper has explored several important determinants that could help organizations in any policy changes in implementing flexible work arrangements effectively.

Keywords: *Flexible work, work-life balance, job satisfaction, competitive pressure, organizational structure*

1. Introduction

The global workforce is undergoing a significant transformation, with flexible work arrangements becoming increasingly prevalent across various industries. This shift, accelerated by the COVID-19 pandemic, has led to a re-evaluation of traditional work models, emphasizing the importance of work-life balance, employee autonomy, and technological integration. The concept of flexible work is not new; however, its adoption has surged in recent years. A global survey by Randstad revealed that 83% of employees prioritize work-life balance in their current or future jobs, surpassing other factors such as job security and compensation. This trend is particularly pronounced among younger workers, especially those in Generation Z, who value the ability to harmonize their professional and personal lives.

In the United Kingdom, remote working remains prevalent, with two in five employees working from home at least one day a week. Office occupancy has gradually increased, reaching 60% of pre-pandemic levels. Companies have adopted various approaches, from enforcing office attendance to embracing hybrid models. The British government supports remote working, viewing it as beneficial for motivation and productivity. Academic studies present mixed results regarding productivity in remote work, with variations depending on industry and worker roles. The International Labour Organization (ILO) has also highlighted the benefits of flexible working, noting that more adaptable work schedules and shorter hours can improve work-life balance and enhance company productivity.

In Malaysia, the adoption of flexible work has gained momentum, influenced by both global trends and local regulatory frameworks. The government has taken proactive steps to encourage the adoption of flexible work. The Ministry of Human Resources published the Guidelines for Implementation of Flexible Work Arrangement on December 5, 2024. The accounting profession in Malaysia also has not been immune to the global shift towards flexible work. In the context of the accounting profession, flexible work can include options such as flexible working hours and remote work. These arrangements enable accountants to manage peak periods, such as audit seasons, more effectively while maintaining a healthy work-life balance. Flexible work can significantly enhance job satisfaction. It allows employees to manage their professional and personal responsibilities better, resulting in improved well-being and productivity. However, the implementation of flexible work in the accounting sector also presents challenges. Ensuring data security and confidentiality,

maintaining effective communication, and managing client expectations are critical considerations. Firms must invest in robust technological infrastructure and establish clear policies to address these challenges.

Problem Statement

The adoption of flexible work among accountants in Malaysia presents significant challenges despite its potential benefits in enhancing work-life balance, employee satisfaction, and talent retention. The COVID-19 pandemic accelerated the global shift toward flexible work, including remote work, flexible hours, and hybrid models, yet many Malaysian accounting firms continue to struggle with effective implementation. Several key barriers hinder the widespread adoption of flexible work within the accounting profession, necessitating a deeper exploration of the underlying issues.

One of the main challenges in implementing flexible work among Malaysian accountants is the lack of technological infrastructure and digital literacy. Nordin, Rahman, and Omar (2016) identified insufficient research and awareness as key barriers, while the World Bank (2023) noted that many firms struggle to balance flexibility with productivity and financial stability. Organizational culture also plays a role, with many firms emphasizing in-office presence. Randstad Malaysia's (2024) survey found that 52% of employees face stricter office requirements, and two in five would resign if denied remote work. Additionally, regulatory compliance remains a major concern, as accountants must adhere to strict reporting, confidentiality, and ethical standards. Nordin et al. (2016) reported that Malaysian employers lag in flexible work adoption due to compliance concerns. These challenges highlight the need for technological investment, cultural shifts, and regulatory adaptations to implement flexible work effectively in Malaysia's accounting profession.

As employee well-being and work-life balance are often cited as key benefits of flexible work, it can also become an area of concern if not managed effectively. Improper implementation of flexible work may lead to increased workloads, employee isolation, and blurred boundaries between work and personal life. Randstad Malaysia's (2024) survey found that while 86% of Malaysian employees prefer working from the office at least three days a week, many still prioritize flexible options to maintain a balance between professional and personal responsibilities. If firms fail to address these concerns adequately, flexible work may result in unintended negative consequences, diminishing their intended benefits.

The talent retention crisis in the Malaysian accounting profession further underscores the importance of addressing these challenges. Manabat (2023) emphasized that flexible work options are critical for retaining accountants, as professionals increasingly prioritize work-life balance in their career decisions. Furthermore, the Association of Chartered Certified Accountants (ACCA) Malaysia (2024) reported that the country remains far from its 2030 target of 60,000 accounting professionals, despite efforts to attract and retain talent through increased salaries and benefits. The ongoing shortage suggests that current retention strategies, including flexible work, may not be sufficiently appealing or well-executed to meet industry demands.

The Technology-Organization-Environment (TOE) framework provides a structured perspective for analyzing the factors affecting the implementation of flexible work in the Malaysian accounting sector. This theory suggests that technological, organizational, and environmental factors collectively influence the adoption of new workplace practices, including flexible work models. Therefore, the objective of this study is to examine whether organizational culture, top management support, policies, and competitive pressure have a significant influence on the implementation of flexible work among accountants in Malaysia. Applying the TOE framework allows a comprehensive understanding of how technological capabilities, internal organizational dynamics, and external environmental pressures collectively shape flexible work adoption. Addressing technological gaps, fostering cultural shifts, and adapting to regulatory requirements are critical steps for Malaysian accounting firms to successfully implement flexible work and enhance workforce sustainability in the long run.

2. Literature Review

Flexible Work

Flexible work encompasses various practices that provide employees with flexibility regarding when, where, and how they perform their work tasks. These arrangements include telecommuting, flexible working hours, compressed workweeks, job sharing, and part-time schedules. The primary objective of flexible work is to offer

employees greater autonomy over their work schedules and locations, promoting a balance between professional and personal commitments.

The adoption of flexible work within the Malaysian accounting sector has been gradual. A study by Amirul, Mail, Amirul, and Dasan (2017) highlighted that despite increasing awareness of flexible work among accounting firms, actual implementation remains limited. The study identified that only a minority of firms had formally adopted flexible work policies, with most adhering to traditional work structures. This cautious approach is often attributed to concerns over maintaining productivity and ensuring compliance with regulatory standards. Further research by Ramakrishnan and Arokiasamy (2019) indicated that the limited adoption of flexible work in the accounting sector is influenced by organizational culture and management attitudes. The study found that firms with a more progressive outlook and supportive leadership were more likely to implement flexible work, recognizing the potential benefits in employee satisfaction and retention.

Several factors have been identified as influencing the adoption of flexible work in the Malaysian accounting profession such as technological infrastructure, organizational culture, management support, regulatory compliance and employee demand. The availability and robustness of technological tools are critical for effective flexible work implementation. Firms with advanced IT infrastructure can support remote work and flexible schedules more efficiently. However, smaller firms may lack the necessary resources to invest in such technologies, hindering flexible work adoption (Nordin et al., 2020). Amirul et al. (2017) emphasized the need for adequate technological support to facilitate seamless communication and access to accounting systems remotely. The next factor is organizational culture where the organization values flexibility and trusts employees to manage their responsibilities and is more likely to implement flexible work successfully. Traditional hierarchical structures and a preference for in-person supervision can impede the adoption of flexible work practices. Ramakrishnan and Arokiasamy (2019) noted that firms with rigid organizational cultures were less inclined to offer flexible work, fearing a loss of control over employees' work processes.

Leadership commitment also plays a pivotal role in the implementation of flexible work. Managers who recognize the benefits of flexibility and champion such initiatives can drive organizational change, whereas managerial resistance can stifle flexible work adoption. A study by Subramaniam, Overton, and Maniam (2015) found that supportive management was a significant predictor of flexible work implementation, as leaders set the tone for organizational policies and practices. The need to adhere to industry regulations and maintain data confidentiality can deter accounting firms from adopting flexible work. Concerns about meeting compliance standards in a remote work environment may lead firms to favor traditional work arrangements. Amirul et al. (2017) highlighted that the stringent regulatory framework governing the accounting profession necessitates careful consideration before implementing Flexible work to ensure compliance and maintain professional standards. The growing demand for work-life balance among employees, especially younger professionals, is also a pressure for firms to offer flexible work. Organizations that fail to provide flexible options risk higher turnover rates and difficulties attracting talent. Ramakrishnan and Arokiasamy (2019) observed that firms responsive to employee needs for flexibility experienced higher job satisfaction and loyalty, suggesting that accommodating flexible work can be a strategic advantage in talent management. Finally, while there is a growing recognition of the benefits associated with flexible work, the challenges that persist in their widespread adoption within the accounting sector also need to be considered. A study by Alqasa and Alsulami (2022) examined the Saudi education sector and identified cultural norms, technological limitations, and managerial resistance as significant barriers to flexible adoption. These findings underscore the importance of contextual factors in the successful implementation of flexible work.

Organizational Culture

The organization's culture significantly influences the adoption of flexible work arrangements, especially the perceptions of coworkers. O'Reilly and Chatman (1996) describe organizational culture as a set of standards and values that create expectations on appropriate attitudes and behaviors within a group. To enhance employee trust, top management must actively foster a culture that emphasizes flexibility and communicates the benefits of flexible work arrangements to employees (Shuo, Jumbulingam, Fadel, & Mimaki, 2022). Furthermore, Chatzoglou (2024) asserted that employees must receive sufficient and pertinent knowledge and skills through job training to enhance their work performance. The organization can achieve this by fostering a positive relationship with its employees (Tsui, Pearce, Porter, & Tripoli, 1997).

Dung (2024) indicated that company culture significantly influences employee performance. They stated that flexible work arrangements facilitate an effective balance between employees' personal and professional lives. This observation aligns with the research conducted by Gasic and Berber (2023), which examines the correlation between flexible working arrangements and turnover intentions, revealing that employees having access to such arrangements and a sense of engagement in their work are less likely to consider resignation. Gasic and Barber (2023) pointed out that organizational culture that creates an innovation culture where employees are supported and encouraged to share their ideas, even in a virtual environment, can neutralize the negative impact of flexible work. Establishing trust and transparent communication within the firm enables the employees to/allows the employees to feel at ease while discussing ideas, irrespective of their work arrangements.

Moreover, Alias (2021) and Bataineh (2019) emphasize that flexibility fosters employee motivation, hence enhancing productivity and effectiveness. They note that extended working hours and substantial workloads can adversely affect productivity and disturb the work-life balance. Nevertheless, transparent communication regarding flexible work arrangements can mitigate resistance, promoting a supportive organizational culture that emphasizes employee well-being and success. However, Shaari and Amirul (2023) emphasize that specific professions have significant challenges in attaining workplace flexibility. They note that in the audit field, clients frequently face stringent reporting deadlines and unforeseen time limitations, complicating auditors' ability to uphold a flexible timetable. Lee, Lee, and Suh (2016) also claimed that the emergence of an "always-on" work culture interferes with employees' personal lives, obscuring the distinctions between personal and professional time and further impeding the effective execution of flexible work arrangements.

Top Management Support

Support from top management is essential to the successful adoption of flexible work arrangements (Clarke & Holdsworth, 2017; Hammig, 2017). This support includes psychological and practical support from supervisors and helping employees properly balance work and family duties (Meguella, Khalil, Ahmad, Nor, & Yusoff, 2017). White, Lockett, and Currie (2020) and Yu, Burke, and Raad (2020) emphasize that supervisors must have strong expertise to effectively guide teams, make informed decisions, and achieve organizational objectives. They also highlight the need for excellent people skills and the ability to identify and address key support needs to ensure employees receive the necessary resources and encouragement to perform at their best.

Kossek, Hammer, Kelly, and Moen (2014) specified four attributes of supervisory support that facilitate employees in balancing work and family responsibilities. They include emotional support, instrumental support, dual-agenda support, and role-supportive behaviors. These qualities collectively foster a conducive workplace environment that enhances employee satisfaction and organizational commitment. Alias (2021) and White et al. (2020) posited that when top management openly supports and promotes flexible work arrangements, it cultivates a positive environment and encourages employees to adopt them without fear of criticism. Managers who meticulously implement these policies and highlight their benefits can cultivate trust and confidence among employees.

Rathi and Lee (2017) highlighted those proficient supervisors are essential in resource management, offering structural incentives and generating possibilities to improve job satisfaction and fulfill employee demands. Likewise, Azar, Khan, and Van Eerde (2018) noted that employees who engage in flexible work arrangements exhibit heightened organizational commitment. They suggest that flexible work arrangements foster trust and autonomy, hence enhancing employees' affiliation with the workplace. Bainbridge and Townsend (2020) emphasized that flexible work arrangements can decrease turnover by enhancing work-life balance and cultivating employee loyalty. Williams (2019) discovered that such agreements may also elevate turnover intentions, as they provide employees with the flexibility to pursue alternative job options.

Policies

Top management should establish clear, flexible work arrangement policies in the company because well-implemented policies are essential to encourage the adoption of flexible work arrangements. Angelucci, Angrisani, Bennet, Kapteyn, and Schaner (2020) suggest that top management should provide a write-up that details flexible work arrangements as part of a comprehensive policy as a reference to employees. When policies outline the guidelines, benefits, and expectations of flexible work arrangements, they provide

employees with the confidence to use them. Angelucci et al. (2020) also indicate that those policies need to be communicated to all employees and supported with mentoring and training as demanded. Policies that are easy to understand and accessible ensure that every one organ their options and how to apply for flexibility.

Hoffman, Garner, Koong, and Woodward (2020) suggest that a clear and consistent strategy for flexible work arrangements is essential for organizational performance. Consistent implementation of these policies throughout all organizational levels fosters confidence, establishing flexible work arrangements as a normative aspect of the workplace rather than an anomaly. Furthermore, Hoffman et al. (2020) point out that flexible work arrangements typically require streamlining office supplies and equipment, allowing organizations to eliminate some expenses associated with space, resources, or other items. Therefore, a flexible work strategy enables organizations to utilize resources more efficiently and engage in long-term growth initiatives.

Moreover, a recent study by Faruque (2024) investigating flexible work arrangements in small enterprises identified a positive association between flexible work arrangements and elevated satisfaction and engagement levels. Similarly, Galanti, Guidetti, Mazzei, Zappala, and Toscano (2021) observed that small enterprises are progressively implementing flexible work arrangement policies, motivated by technological improvements, changing labor preferences, and an increased demand for flexibility. Therefore, well-designed policies are essential for the effective implementation of flexible work arrangements, as they establish a clear framework that benefits both individuals and companies, promoting a culture of trust, productivity, and work-life balance.

Competitive Pressure

Competitive pressure is a critical external force that compels organizations to modify their strategies, structures, and operations to maintain or enhance their market position (Mohtaramzadeh & Ramayah, 2018). This pressure arises from various sources, including market competition, client demands, technological advancements, and regulatory changes, which shape organizational decisions and drive firms toward innovative work models. In the accounting industry, firms facing heightened competition are employing flexible work arrangements to improve efficiency and meet evolving client expectations. As the accounting industry progresses, flexible work arrangements will remain a critical tool for firms seeking to maintain their competitive edge. The relationship between competitive pressure and the implementation of flexible work arrangements in accounting firms is multifaceted.

Several studies demonstrate a predominantly positive relationship between competitive pressure and flexible work arrangement implementation in accounting firms. Firms facing greater market pressures are more likely to adopt flexible work models. The need to attract top talent, enhance client service, and optimize operations has driven firms to implement flexible work arrangements as a strategic response to competition. Henderson, Sheetz and Trinkle (2012) observed that high competition pressures lead firms to imitate competitors' adoption decisions, including transitioning to flexible work arrangements. Furthermore, firms experiencing high levels of competition are more inclined to implement flexible work arrangements to maintain their market standing. According to Smith and Roberts (2018), competitive labor markets have pressured firms to offer flexible work options to attract top talent. Younger professionals, particularly Millennials and Gen Z accountants, show a strong preference for work flexibility (Miller & Clark, 2022). Accounting firms offering flexible work options were more successful in recruiting and retaining skilled professionals, as these arrangements aligned with the growing demand for work-life balance. Similarly, Jones, Smith, and Williams (2019) noted that integrating digital tools in accounting practices enabled firms to transition to remote work and flexible schedules, thereby enhancing service efficiency and responsiveness to client needs.

As globalization expands the operational scope of accounting firms, competitive pressure to manage cross-border operations efficiently has intensified. Firms now engage with international clients operating across multiple time zones and cultural contexts, requiring adaptable work models (Smith, Johnson, & Peters, 2020). Lee and Kim (2023) explored how firms serving global clients adopted flexible work arrangements to accommodate these challenges, facilitating better communication and enhancing overall service delivery. Their findings suggest that firms leveraging flexible work arrangements gain a competitive advantage in an increasingly interconnected marketplace by improving responsiveness and operational flexibility. Brown and Taylor (2020) further support this argument, emphasizing that accounting firms implementing flexible work models were perceived as more progressive and client-centric. The study suggested that flexible work

arrangements enabled firms to respond more agilely to market demands, thus strengthening their competitive positioning. The competitive nature of the accounting industry has driven firms to adopt flexible work arrangements as a strategic tool for talent management, client service, and operational efficiency.

3. Conceptual Framework

Figure 1 shows the conceptual framework for this study. The conceptual framework is developed using the Technology-Organization-Environment (TOE) framework, a widely recognized model for analyzing the factors influencing organizational innovation. The TOE framework, introduced by Tornatzky and Fleischer (1990), offers a structured approach to understanding how internal and external contexts shape adopting practices such as flexible work arrangements. The framework considers three dimensions: technological, organizational, and environmental factors. The TOE framework provides a comprehensive lens for analyzing flexible work adoption. It emphasizes the role of technology (policies and infrastructure), organizational (culture and leadership), and environmental (competition and market trends) in shaping organizational innovation. By examining these interconnected factors, the framework offers insights into the drivers and barriers to adopting flexible work in accounting organizations.

Dependent Variable: Implementation of Flexible Work

The dependent variable in this research focuses on implementing flexible work practices. These practices have gained prominence in response to changing workforce expectations and industry needs. Within accounting, flexibility can enhance productivity, job satisfaction, and retention, making it a strategic priority for many organizations.

Independent Variables

The key factors influencing flexible work adoption are categorized within the contexts of the TOE framework:

Organizational Context

- Organizational Culture:

A supportive organizational culture that values adaptability, innovation, and employee well-being is crucial for embracing flexible work practices. Companies with such cultures are more likely to view flexibility as a strategic tool for improving performance and fostering employee satisfaction. The TOE framework highlights internal readiness, suggesting that cultural alignment is essential for the effective implementation of innovative practices.

- Top Management Support:

Leadership plays a vital role in facilitating the adoption of flexible work arrangements. Senior managers influence this process by allocating necessary resources, formulating policies, and addressing resistance to change. The involvement of top management demonstrates organizational commitment, which is crucial for achieving buy-in from employees and other stakeholders.

Environmental Context

- Policies:

Policies provide the structural foundation for implementing flexible work. These may include guidelines on remote work, IT infrastructure, and security measures. Clearly defined policies help bridge the gap between strategic goals and operational feasibility, ensuring seamless transitions to new work models.

- Competitive Pressure:

Competitive pressure refers to external forces that drive organizations to adopt flexible work arrangements. These may include industry trends, client expectations, or competitive dynamics. According to the TOE framework, such environmental factors compel firms to adapt their practices to maintain their relevance and competitiveness in the market.

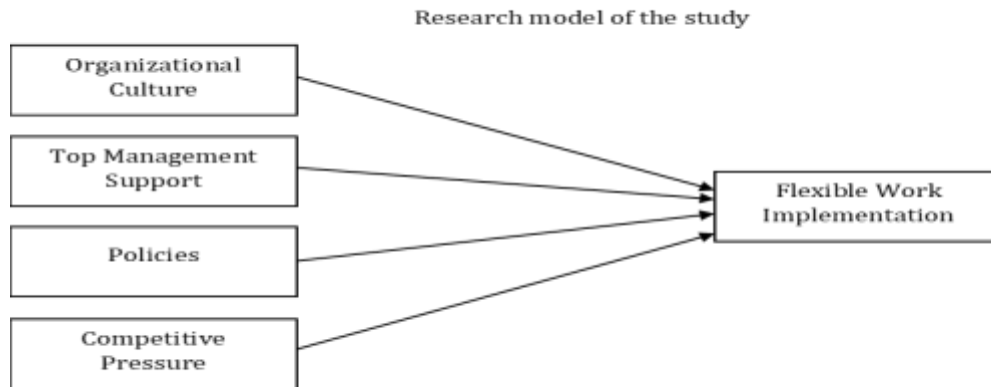


Figure 1: Conceptual Framework

Source: Developed for the research

4. Methodology

The method for this study will involve a quantitative research approach to examine the relationships outlined in the conceptual framework. Data will be collected through a structured survey targeting accountants in Malaysia, focusing on their perceptions of organizational culture, top management support, policies, and competitive pressure related to flexible work implementation. The survey will utilize a Likert scale to measure the variables, ensuring consistency and ease of analysis. A purposive sampling method will be employed to select respondents working in accounting firms, ensuring relevance to the research context. Statistical techniques such as regression analysis will be used to evaluate the significance and strength of the relationships between the independent variables (organizational culture, top management support, policies, and competitive pressure) and the dependent variable (implementation of flexible work). This approach will provide empirical insights into the factors influencing flexible work adoption in the Malaysian accounting sector.

5. Conclusion and Recommendations

Previous research has highlighted the significance of flexible work arrangements in enhancing employee satisfaction and performance. With a growing emphasis on work-life balance, adopting/employing a hybrid working environment is becoming increasingly necessary. This paper sheds light on the factors that contribute to the effective implementation of such organizational innovation, providing critical input for organizations seeking to adapt to evolving work environments. Theoretically, in general, organizational culture, top management support, organizational policies, and competitive pressure are identified as key contributing factors to organizational innovation and long-term survival.

An organizational culture that promotes a flexible working environment tends to produce highly motivated employees, who have improved work-life balance, job satisfaction, and performance. The effectiveness of a flexible working environment also relies on the readiness of top management to provide relevant support in terms of emotional and infrastructure support to employees. As mentioned, adequate organizational support fosters loyalty and commitment, reducing employee turnover. A detailed policy outlining flexible work arrangements is essential as a reference for employees. It is paramount that the policy is clear, easily accessible, and presented in a comprehensible format that is easy to understand. Finally, the tendency of organizations to adopt flexible work arrangements is also influenced by external factors such as global trends, client demands, and technological advancements. These factors drive organizations to adopt the new working environment to stay competitive in the increasingly hostile business landscape. Failing to emulate the practice of others puts the organization's competitive advantage at risk.

The paper only conceptualizes the connections between key variables influencing the shift toward flexible work arrangements, highlighting the need for future research to validate these connections. A questionnaire survey

is deemed practical for obtaining valuable research data as part of the empirical procedure to establish the relationships between the variables. Moreover, as a survey often comes with some inherent limitations, post-survey interviews can be conducted to confirm the connections further. Employing method triangulation is crucial for improving the validity of research results (Modell, 2015). This is possible as combining different research methods can overcome the weaknesses of a particular research method, thereby improving the overall analysis of the research findings.

References

- Alias, E. S. B. (2021). Supervisor support as a moderator between flexible working arrangement and job performance–Malaysia evidence. *Turkish Journal of Computer and Mathematics Education (TURCOMAT)*, 12(3), 525-539.
- Alqasa, K. M. A., & Alsulami, N. Y. (2022). The impact of flexible work arrangements (FWA) on employees performance in the Saudi education sector. *International Journal of Operations and Quantitative Management*, 28(1), 174–192.
- Amirul, S. R., Mail, R., Amirul, S. M., & Dasan, J. (2017). The effectiveness of flexible working arrangement: Hybridization of human resource management and management accounting. *International Journal of Economic Research*, 14(15), 1-11.
- Angelucci, M., Angrisani, M., Bennett, D. M., Kapteyn, A., & Schaner, S. G. (2020). *Remote work and the heterogeneous impact of COVID-19 on employment and health* (No. w27749). National Bureau of Economic Research.
- Association of Chartered Certified Accountants Malaysia. (2024). Malaysia is far from the 2030 target of 60,000 accounting professionals. Retrieved from <https://www.at-mia.my/2023/07/12/malaysia-far-from-2030-target>
- Azar, S., Khan, A. and Van Eerde, W. (2018), Modelling linkages between flexible work arrangements' use and organizational outcomes. *Journal of Business Research*, 91, 134-143.
- Bainbridge, H. T., & Townsend, K. (2020). The effects of offering flexible work practices to employees with unpaid caregiving responsibilities for elderly or disabled family members. *Human Resource Management*, 59(5), 483-495.
- Bataineh, A. K. (2019). Impact of work-life balance, happiness at work, on employee performance. *International Business Research*, 12(2), 99-112.
- Brown, L., & Taylor, M. (2020). Flexible work models in accounting firms: A competitive advantage? *Journal of Accounting and Organizational Change*, 16(3), 345-362.
- Chatzoglou, P. D., Diamantidis, A. D., & Tziakis, G. (2024). Main factors affecting employee satisfaction and its impact on overall organizational performance. *International Journal of Business Performance Management*, 25(4), 457-491.
- Clarke, S., & Holdsworth, L. (2017). Flexibility in the Workplace: Implications of flexible work arrangements for individuals, teams and organizations. *The International Journal of Human Resource Management*, 27(22).
- Dung, P. T. T. (2024). A study on organizational support policies, HRM practices, and organizational performance: evidence from logistics firms in Vietnam. *International Journal of Innovation and Learning*, 35(4), 459-481.
- Faruque, M. O., Talukder, T., Pranto, M. N., Debnath, A., & Sultana, S. (2024). The rise of remote work and its impact on small businesses. *American Journal of Industrial and Business Management*, 14(6), 869-890.
- Galanti, T., Guidetti, G., Mazzei, E., Zappala, S., & Toscano, F. (2021). Work from home during the COVID-19 outbreak: The impact on employees' remote work productivity, engagement, and stress. *Journal of Occupational and Environmental Medicine*, 63(7).
- Gasic, D., & Berber, N. (2023). The mediating role of employee engagement in the relationship between flexible work arrangements and turnover intentions among highly educated employees in the Republic of Serbia. *Behavioral Sciences*, 13(2), 131.
- Hammig, O. (2017). Health and well-being at work: The key role of supervisor support. *SSM Population Health*, 3, 393–402.
- Henderson, D., Sheetz, S. D., & Trinkle, B. S. (2012). The determinants of inter-organizational and internal in-house adoption of XBRL: A structural equation model. *International Journal of Accounting Information Systems*, 13(2), 109-140.

- Hoffman, K. E., Garner, D., Koong, A. C., & Woodward, W. A. (2020). Understanding the intersection of working from home and burnout to optimize post-COVID-19 work arrangements in radiation oncology. *International Journal of Radiation Oncology* Biology* Physics*, 108(2), 370-373.
- International Labour Organization. (2020). Teleworking during the COVID-19 pandemic and beyond: A practical guide. Retrieved from https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---travail/documents/instructionalmaterial/wcms_751232.pdf
- Jones, A., Smith, B., & Williams, C. (2019). Digital transformation in accounting: The role of innovative work practices. *Journal of Applied Accounting Research*, 20(1), 1-20.
- Kossek, E. E., Hammer, L. B., Kelly, E. L., & Moen, P. (2014). Designing work, family and health organizational change initiatives. *Organizational Dynamics*, 43(1), 53-63.
- Lee, S. B., Lee, S. C., & Suh, Y. H. (2016). Technostress from mobile communication and its impact on quality of life and productivity. *Total Quality Management & Business Excellence*, 27(7-8), 775-790.
- Lee, S., & Kim, H. (2023). Globalization and flexible work arrangements in accounting firms: A cross-border perspective. *Journal of International Accounting Research*, 22(1), 56-72.
- Manabat, M. (2023). Talent retention in Southeast Asia: Accountants as valuable assets. FutureCFO. Retrieved from <https://futurecfo.net/talent-retention-in-southeast-asia-accountants-as-valuable-assets/>
- Meguellati, A., Shahidra, B. A., Bahiyah, B. A., Mohd Roslan, M. N., Mohd Yakub, Z. Y. (2017). Management and supervisory support as a moderator of work-family demands and women's well-being: A case study of Muslim female academicians in Malaysia, *Humanomics*, 33(3), 335-356, <https://doi.org/10.1108/H-02-2017-0024>
- Miller, J., & Clark, S. (2022). Generational differences in work preferences: Implications for accounting firms. *Journal of Business and Psychology*, 37(2), 345-362.
- Ministry of Human Resources Malaysia. (2024). Flexible Working Arrangement Guidelines. Retrieved from <https://www.mohr.gov.my/>
- Modell, S. (2015). Theoretical triangulation and pluralism in accounting research: A critical realist critique. *Accounting, Auditing and Accountability Journal*, 28(7), 1138-1150.
- Mohtaramzadeh, M., Ramayah, T., Jun-Hwa, C. (2018). B2B e-commerce adoption in Iranian manufacturing companies: Analyzing the moderating role of organizational culture. *Int. J. Hum.-Comput. Interact*, 34, 621-639.
- Nordin, N., Subramaniam, C., & Arokiasamy, L. (2016). Barriers to Flexible Work Arrangements (FWA) in Malaysian Knowledge-based Industries. *International Journal of Business and Society*, 17(2), 311-318.
- Nordin, N., Rahman, R. A., & Omar, N. (2020). Flexible Working Arrangements in Malaysia: A Study of Employee's Performance on White Collar Employees. *International Journal of Business and Management*, 15(6), 1-14.
- O'Reilly, C. A., & Chatman, J. A. (1996). Culture as social control: Corporations, cults, and commitment. *Research in organizational behavior: An Annual Series of Analytical Essays and Critical Reviews*, 18, 157-200.
- Ramakrishnan, S., & Arokiasamy, L. (2019). Flexible working arrangements in Malaysia: A study of employee's performance on white-collar employees. *Global Business and Management Research*, 11(1), 551-559.
- Randstad Malaysia. (2024). Malaysians Want Work Flexibility and Sense of Belonging. Retrieved from <https://www.randstad.com.my/hr-trends/workforce-trends/employees-want-work-flexibility-and-equity-2024-workmonitor-malaysia/>
- Rathi, N., & Lee, K. (2017). Understanding the role of supervisor support in retaining employees and enhancing their satisfaction with life. *Personnel Review*, 46(8), 1605-1619. <https://doi.org/10.1108/PR-11-2015-0287>
- Shaari, S. C., & Amirul, S. R. (2023). Flexible Working Arrangements (FWAs) in Malaysia: The Missing Component of the Right to Disconnect. In *IOP Conference Series: Earth and Environmental Science* 1181(1), 012013.
- Shuo, L., Jumbulingam, K., Fadel, H., & Mimaki, C. A. (2022). Assessing the impact of flexible work arrangements on employee job satisfaction in Malaysia. *Review of Management, Accounting, and Business Studies*, 3(2), 140-159.
- Smith, R., Johnson, D., & Peters, K. (2020). Time zone management and flexible work arrangements in multinational accounting firms. *Management Accounting Research*, 31(4), 457-478.
- Smith, R., & Roberts, K. (2018). Work-life balance and employee retention in accounting: The role of flexible work arrangements. *CPA Journal*, 88(11), 66-71.

- Subramaniam, G., Overton, J., & Maniam, B. (2015). Flexible working arrangements, work-life balance, and women in Malaysia. *International Journal of Social Science and Humanity*, 5(1), 34-38.
- Tornatzky, L. and Fleischer, M. (1990) The process of technology innovation, Lexington, MA, Lexington Books.
- Tsui, A. S., Pearce, J. L., Porter, L. W., & Tripoli, A. M. (1997). Alternative approaches to the employee-organization relationship: does investment in employees pay off? *Academy of Management Journal*, 40(5), 1089-1121.
- White, L., Lockett, A. and Currie, G. (2020), How does the availability and use of flexible leave influence the employer-employee relationship? *Human Resource Management*, 59(5), 445-461.
- Williams, P. (2019), Support for supervisors: HR enabling flexible work, *Employee Relations: The International Journal*, 41(5), 914-930.
- World Bank. (2023). The Valuation of Flexible Work Arrangements. Retrieved from <https://openknowledge.worldbank.org/entities/publication/c0311a1b-5fa1-4ebc-a3e2-f0b922fd7552>
- Yu, R., Burke, M. and Raad, N. (2019), Exploring the impact of future flexible working model evolution on the urban environment, economy and planning. *Journal of Urban Management*, 8(3), 447-457.