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Remote and Hybrid Working in the Accounting Profession: A Preliminary Systematic Literature Review

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ABSTRACT
Abstract: *Remote and hybrid working have become increasingly relevant to the accounting profession, yet evidence on their implications remains fragmented across professional contexts and outcomes. This study systematically reviews the emerging literature to examine the implications of remote and hybrid working for accounting professionals and practice. Following PRISMA 2020, relevant journal articles published between 2022 and 2026 were identified through Scopus and subjected to eligibility assessment and qualitative synthesis. The evidence shows that remote working involves both benefits and challenges across individual, relational and professional, and work and audit dimensions. Flexibility, autonomy, and improved work–life balance coexist with reduced social interaction, challenges in professional development and communication, and concerns regarding audit execution and quality. Differences in these outcomes are associated with organizational support, work policies, socialization practices, and technological competency, suggesting that the implications of remote working depend partly on the conditions under which it is implemented. Current evidence remains concentrated in auditing and public accounting and is strongly influenced by pandemic-related working conditions. Further research across accounting roles and established post-pandemic hybrid settings is therefore needed to understand when and under what conditions different working arrangements are effective.*

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1. INTRODUCTION

Remote working has become an increasingly important feature of the accounting profession. Although digital technologies had progressively enabled accounting activities to be performed beyond conventional workplaces, the COVID-19 pandemic accelerated this transition and required accounting professionals to adopt remote working arrangements on an unprecedented scale (Li et al., 2023; Jenkins et al., 2024). As remote and hybrid arrangements persist beyond the immediate pandemic period, they continue to reshape how accounting professionals perform and experience their work.

Existing studies indicate that this transformation involves both benefits and challenges. Remote auditing has been associated with greater flexibility, autonomy, efficient use of time, and improved work–life balance (Lorentzon et al., 2024). Li et al. (2023) further show that remote auditing is associated with high audit efficiency, while auditors' flexibility-management competency and organizational support are important factors associated with successful remote audits. However, remote work also changes the social and collaborative dimensions of professional work. Communication effectiveness has been identified as a significant challenge (Jenkins et al., 2024), while remote working may individualize auditors' work experiences, reduce spontaneous mutual support, and weaken social bonding within audit firms (Beau & Jerman, 2024).

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These challenges may be particularly important for professional development. Tighe (2024) finds that the loss of the physical audit room during the pandemic increased challenges for junior auditors in developing technical knowledge, socializing within their firms, separating professional and personal lives, and forming their professional identities. Beyond these social and developmental implications, Bakarich et al. (2022) document significant increases in role stress, burnout, and turnover intentions among public accounting professionals following the transition to remote working. Collectively, these studies demonstrate that the implications of remote working extend beyond work efficiency to the social, developmental, and individual dimensions of accounting work.

Despite growing scholarly attention, research on remote working in the accounting profession addresses diverse professional settings, outcomes, and levels of analysis. Moreover, much of the emerging evidence was generated during or in response to the exceptional working conditions of the COVID-19 pandemic. A systematic synthesis is therefore needed to establish what is currently known, identify patterns across the literature, and distinguish well-developed areas of research from those that remain underexplored.

Accordingly, this study conducts a systematic literature review of remote working in the accounting profession following the PRISMA framework. The review maps the characteristics and development of the literature, synthesizes its major themes and findings, and identifies gaps and opportunities for future research. In doing so, the study seeks to provide an integrated understanding of the implications of remote and hybrid working for accounting professionals and practice.

2. METHODOLOGY

2.1 Research Design

This study employed a systematic literature review (SLR) to identify and synthesize existing research on remote working in the accounting profession. Following Tranfield et al. (2003), the review comprised three stages: planning the review, conducting the review, and synthesizing and reporting the findings. This approach is consistent with recent SLR research in the accounting profession (Satjawisate et al., 2025). The study selection process was further guided by the PRISMA 2020 framework (Page et al., 2021) to ensure transparent reporting of study identification, screening, eligibility assessment, and inclusion.

2.2 Search Strategy

The literature search was conducted using the Scopus database. The search strategy combined terms representing remote and hybrid working arrangements with terms related to the accounting profession. The following search string was applied:

("remote work" OR "hybrid work*") AND ("accountant*" OR "accounting profession" OR "audit*" OR "accounting firm*")*

The initial search identified **117 records**. The search was restricted to publications from **2022 to 2026**, resulting in 92 records. Further filters were applied to retain English-language journal articles, reducing the number to 52 records. Following the final publication-stage filtering, **49 records** remained for title, abstract, and keyword screening.

2.3 Eligibility Criteria and Study Selection

Studies were considered eligible when they substantively examined remote or hybrid working within accounting-related professional contexts, including accountants, auditors, and accounting firms. Studies were excluded when remote or hybrid working was not a substantive focus, the professional context fell outside accounting, or the study did not provide evidence relevant to the objectives of the review.

Following PRISMA 2020 (Page et al., 2021), the titles, abstracts, and keywords of the 49 records were screened. Twenty-one records were excluded at this stage, leaving **28 reports sought for full-text retrieval**.

Full texts were successfully retrieved for **14 reports**. The remaining **14 reports could not be retrieved** through accessible institutional subscriptions, open-access sources, or other legitimate access channels. The 14 retrieved reports were subsequently assessed against the eligibility criteria. Two reports were excluded following full-text assessment because their substantive focus did not sufficiently address remote working within the accounting profession. Consequently, **12 studies were included in the final qualitative synthesis**.

Studies cited in the Introduction for contextual purposes were not necessarily part of the final review corpus unless they met the eligibility and full-text inclusion criteria described above.
The complete study-selection process is summarized in Figure 1.

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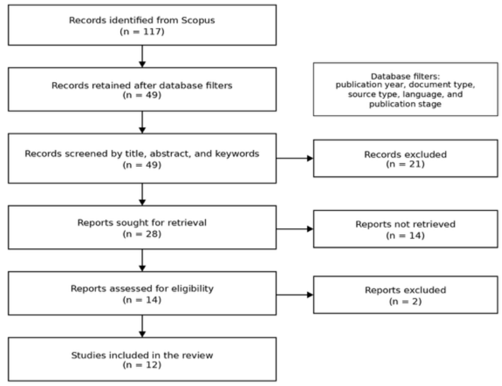
Figure 1. Study-selection flow based on PRISMA 2020



Note: The study selection process was reported in accordance with PRISMA 2020 (Page et al., 2021). Database filtering included publication year, document type, source type, language, and publication-stage criteria. Of the 28 reports sought for retrieval, 14 could not be obtained through accessible institutional subscriptions, open-access sources, or other legitimate access channels.

2.4 Data Extraction and Synthesis

A structured extraction process was used to organize information from the 12 included studies. The extracted information included publication characteristics, geographical and professional context, research objectives, theoretical perspectives, methodological approaches, variables or concepts examined, and key findings related to remote working.

Given the diversity of research designs, professional contexts, and outcomes across the included studies, a qualitative synthesis was conducted rather than statistical aggregation. The studies were systematically compared to identify recurring concepts and findings, areas of convergence and divergence, and broader themes concerning the implications of remote working for accounting professionals and practice.

The structured extraction and qualitative synthesis approach is also consistent with recent SLR research in the accounting profession, in which study characteristics are systematically extracted and subsequently organized into analytical themes (Satjawisate et al., 2025).

2.5 Methodological Limitations

Several methodological limitations should be acknowledged. First, the search was limited to **Scopus**. Although this database provides substantial coverage of accounting, business, and management research, studies indexed exclusively in other databases may not have been identified. Accordingly, the review should not be interpreted as an exhaustive representation of all available literature on remote working in the accounting profession.

Second, full-text accessibility constrained the final evidence base. Of the 28 reports considered potentially eligible following title, abstract, and keyword screening, only 14 could be retrieved for full-text assessment. The remaining 14 reports were not excluded on substantive grounds but could not be retrieved because of institutional subscription and other access restrictions. Consequently, potentially relevant evidence may not be represented in the final synthesis.

Given these constraints, this study is positioned as a **preliminary systematic review** that provides an initial systematic mapping and synthesis of the accessible literature. Future reviews may extend the evidence base by incorporating additional bibliographic databases, obtaining broader full-text access, and updating the search as research on remote and hybrid working in the accounting profession continues to develop.

3. RESULTS AND FINDINGS

3.1 Characteristics of the Included Studies

The final review comprised 12 studies examining remote or hybrid working in accounting-related professional settings. The studies covered public accounting, Big Four accounting firms, external and internal auditing, governmental accounting, and accountants working across public and private organizations. Geographically, the evidence was drawn from North America, Europe, the Middle East, and Asia, indicating that remote working has been examined across diverse institutional and professional environments. Although the search covered publications from 2022 to 2026, the 12 studies meeting the final inclusion criteria were published between 2023 and 2026.

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Table 1. Characteristics of the included studies

Study	Setting	Accounting Context	Sample	Method	Main Focus
Odat et al. (2023)	Jordan	Governmental accounting	155 accountants	Quantitative, PLS-SEM	Remote-work adoption
Alessa & Shalhoob (2023)	Saudi Arabia	Public/private accounting	1,086 accountants	Quantitative	Remote-work environment and accountant performance
Carr & Jooss (2023)	Ireland	Big Four firms	42 professionals	Qualitative interviews	Management-control adaptation
Beau & Jerman (2024)	France	Big Four audit	42 auditors	Longitudinal qualitative	Social bonding and remote work
Lorentzon et al. (2024)	Sweden	External audit	98 auditors	Qualitative survey	Auditor work and work–life balance
Khalil et al. (2024)	UAE, Qatar, Saudi Arabia	Internal audit	352 respondents	Quantitative	Internal-audit methodology
Mansour & Mohanna (2024)	Quebec, Canada	Professional accounting	384 accountants	Quantitative, SEM	Organizational support, job crafting, knowledge sharing
Barr-Pulliam & Flint (2025)	United States	Internal audit	13 audit leaders	Qualitative interviews	Alternative work arrangements and socialization
Hsieh et al. (2025)	United States	External audit	Firm-level archival data	Archival quantitative	Remote auditing and audit quality
Akin & Reyhanoglu (2025)	Turkey	Public accounting	148 professionals	Quantitative, PLS-SEM	Anxiety, workload, stress, job satisfaction
Graves et al. (2026)	United States	Public accounting/audit	Interviews + survey (n = 62)	Mixed methods	Hybrid work, WLB, development, retention
Saeed et al. (2026)	UAE	Internal audit	10 auditors	Qualitative interviews	Remote-audit processes and skills

The methodological approaches were heterogeneous, comprising quantitative survey-based studies, archival analysis, qualitative interviews and surveys, and mixed-method designs. The evidence base was particularly concentrated in auditing and public-accounting contexts, although governmental and broader professional-accounting settings were also represented.

3.2 Thematic Synthesis

The qualitative synthesis identified four interconnected themes, summarized in Table 2.

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Table 2. Thematic synthesis of remote and hybrid working in the accounting profession

Theme	Main Findings	Representative Studies
Individual work outcomes and well-being	Greater flexibility, autonomy and WLB, but also workload, stress, anxiety, and boundary-related pressures	Akin & Reyhanoglu (2025); Lorentzon et al. (2024); Graves et al. (2026)
Social interaction, knowledge sharing and professional development	Reduced social presence, informal learning and bonding; organizational support can facilitate knowledge sharing and socialization	Beau & Jerman (2024); Barr-Pulliam & Flint (2025); Mansour & Mohanna (2024); Graves et al. (2026)
Audit performance and work-process adaptation	Remote work changes fieldwork, communication, efficiency and audit methodology; quality effects vary across contexts	Alessa & Shalhoob (2023); Khalil et al. (2024); Hsieh et al. (2025); Saeed et al. (2026)
Organizational and technological conditions	Management support, organizational policies, controls, technology competency and institutional context condition remote-work outcomes	Odat et al. (2023); Carr & Jooss (2023); Hsieh et al. (2025); Mansour & Mohanna (2024)

3.2.1 Individual Work Outcomes and Well-Being

The first theme concerns the consequences of remote working for accountants' individual work experiences. The evidence reveals both benefits and costs rather than a uniformly positive or negative effect.

Flexibility and work–life balance emerge as important benefits. Lorentzon et al. (2024) find that remote auditing improves perceived work–life balance by providing greater flexibility, autonomy, job control, and more efficient use of time. These benefits, however, coexist with reduced social contact and communication challenges. Graves et al. (2026) similarly report that post-pandemic hybrid working is viewed positively in terms of flexibility, work–life balance, well-being, job satisfaction, and retention, while simultaneously creating concerns about training and staff development.

The psychological consequences of remote work are similarly complex. Akin and Reyhanoglu (2025) show that anxiety among accountants required to work from home is associated with greater workload and work stress. Interestingly, anxiety is also positively associated with job satisfaction in their mandatory work-from-home context, illustrating that psychological responses to remote working during a crisis can be paradoxical.

These findings suggest that the individual consequences of remote working may vary with the circumstances under which remote work is implemented, including whether it is mandatory or voluntary, as well as the demands and resources associated with the work environment.

3.2.2 Social Interaction, Knowledge Sharing, and Professional Development

The second theme concerns the relational and developmental dimensions of accounting work. Physical separation changes opportunities for informal interaction, socialization, knowledge exchange, and professional learning.

Beau and Jerman (2024) find that intensive remote working individualizes auditors' work experiences, reduces spontaneous mutual support, and weakens social bonding within Big Four firms. At the same time, remote work can improve perceived work–life balance, demonstrating a trade-off between individual well-being and collective professional experience. Lorentzon et al. (2024) similarly identify reduced social presence and communication as potential disadvantages of remote auditing.

Professional development is particularly sensitive to this reduction in physical interaction. Barr-Pulliam and Flint (2025) find that alternative-work policies and organizational socialization practices shape internal auditors' satisfaction, identification with the internal-audit function, turnover intentions, and professional development. Supportive policies can strengthen satisfaction and retention, whereas restrictive arrangements can produce dissatisfaction and turnover intentions. Graves et al. (2026) likewise identify reduced audit-room learning, staff development, and training as important challenges associated with hybrid work.

However, remote working does not necessarily prevent knowledge exchange. Mansour and Mohanna (2024) find that organizational support for innovation positively influences job crafting and knowledge sharing among professional accountants, with these relationships being stronger among teleworkers than office workers. Thus, the effect of physical separation on knowledge sharing appears to depend substantially on the organizational resources available to remote professionals.

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3.2.3 Audit Performance and Work-Process Adaptation

The third theme concerns how remote working changes the execution, efficiency, and quality of accounting and audit work. The reviewed evidence again shows considerable variation across contexts.

Saeed et al. (2026) find that limited physical access and remote-work challenges reduced internal-audit efficiency and productivity in their UAE setting. Audit quality varied across organizations: firms with stronger risk frameworks were better able to maintain or improve quality, while weaker oversight was associated with poorer outcomes. Remote auditing also shifted fieldwork and communication online and increased the importance of auditors' IT skills.

Khalil et al. (2024) similarly demonstrate that organizational adaptation differs across institutional settings. Their GCC evidence indicates that remote working, internal-audit reassurance, agility, and strategic design were more strongly incorporated into internal-audit methodology in UAE firms than in the Saudi Arabian and Qatari settings.

Audit quality appears particularly dependent on technological preparedness. Hsieh et al. (2025) document deterioration in accrual quality following the transition to remote auditing but find that this adverse effect is less pronounced in client firms with greater workforce technology competency. This evidence suggests that the relationship between remote auditing and audit quality varies with the technological capabilities of the organizations involved.

More broadly, Alessa and Shalhoob (2023) show that the remote-work environment had both positive and negative implications for accountants' performance during the pandemic in Saudi Arabia. Their findings also highlight the role of government and professional-body support in helping accountants adapt to changing work requirements.

Taken together, the evidence does not support a simple conclusion that remote working either improves or impairs professional performance. Its consequences vary according to the nature of the work, technological preparedness, organizational capabilities, communication processes, and institutional setting.

3.2.4 Organizational and Technological Conditions

The fourth theme captures the organizational and technological conditions that enable or constrain remote working. Across the reviewed studies, organizational support, management practices, policies, technology, and professional competencies repeatedly emerge as important contextual factors.

Odat et al. (2023) show that organizational culture, management support, organizational policies, perceived ease of use, and subjective norms influence accountants' acceptance and use of remote-working technologies. Mansour and Mohanna (2024) likewise demonstrate that organizational support for innovation facilitates job crafting and knowledge sharing, particularly among teleworkers.

Remote working also requires changes in organizational control. Carr and Jooss (2023) show that Big Four firms adapted their management-control arrangements as work shifted from office-based to remote and subsequently hybrid models. Personnel and cultural controls were particularly affected, including onboarding, learning, and the maintenance of organizational norms. Barr-Pulliam and Flint (2025) further demonstrate that the consequences of alternative work arrangements depend on how employees interpret organizational policies and socialization practices, rather than simply on whether remote work is available.

Technology therefore functions as more than an operational tool. Hsieh et al. (2025) identify client firms' workforce technology competency as a moderating condition that mitigates adverse audit-quality effects under remote auditing, while Saeed et al. (2026) show that digital auditing requirements strengthened internal auditors' IT capabilities. Together, these findings highlight the complementary importance of technological capacity and organizational support in remote-working environments.

3.3 Summary of Key Findings

Across the four themes, remote working emerges as an ambivalent and context-dependent transformation of accounting work. Greater flexibility, autonomy, and work–life balance can coexist with reduced social interaction, informal learning, and professional bonding, while potential efficiency gains coexist with challenges in communication, staff development, audit execution, and audit quality. These outcomes vary across professional tasks, organizational arrangements, technological capabilities, and institutional settings.

The synthesis also highlights several gaps. Existing evidence is concentrated in auditing and public accounting and remains strongly shaped by pandemic-induced remote work. Organizational support, technological competency, professional experience, socialization, and institutional conditions are examined across separate research streams, while longitudinal evidence on institutionalized post-pandemic hybrid work remains limited.

4. DISCUSSION

The reviewed evidence suggests that remote working in the accounting profession is better understood as a reconfiguration of professional work than as a uniformly beneficial or detrimental arrangement. Its implications span individual, relational, professional, and work-related dimensions and vary according to organizational practices, technological capabilities, professional context, and the conditions under which remote work is implemented.

4.1 Remote Work as a Professional Trade-off

One of the clearest patterns across the reviewed studies is a trade-off between individual flexibility and collective professional interaction. Remote and hybrid arrangements can provide accountants and auditors with greater flexibility and autonomy and may improve work–life balance (Lorentzon et al., 2024; Graves et al., 2026). However, these individual-level benefits may coexist with changes in the social experience of professional work.

This tension is particularly evident in Beau and Jerman (2024), who show that remote working in Big Four firms can individualize auditors' work experiences, reduce spontaneous mutual support, and weaken social bonding. Their findings suggest that some perceived improvements in well-being may be obtained at the expense of the collective relationships traditionally embedded in audit work. This is consistent with Lorentzon et al. (2024), who identify reduced social presence and communication as disadvantages accompanying the flexibility associated with remote auditing.

These findings are significant because accounting work, particularly auditing, involves not only the execution of individual technical tasks but also interaction among professionals. The reviewed studies concerning socialization, training, and professional development suggest that reduced physical interaction may alter the mechanisms through which professional knowledge and workplace relationships are developed (Barr-Pulliam & Flint, 2025; Graves et al., 2026). Thus, greater individual flexibility does not necessarily imply equivalent benefits for team interaction or professional development.

The review also highlights the importance of distinguishing different forms of remote working. Akin and Reyhanoglu (2025), for example, examine accountants who were required to work from home during COVID-19 and report interconnected relationships among anxiety, workload, work stress, and job satisfaction. Their setting represents mandatory work from home introduced under exceptional crisis conditions rather than a deliberately designed long-term remote-work arrangement. This distinction is important when interpreting the literature because outcomes observed during pandemic restrictions may partly reflect the conditions surrounding emergency remote work rather than remote working per se.

4.2 Organizational and Technological Conditions

A second important insight is that remote-work outcomes appear to be contingent on the organizational and technological environment in which remote work occurs. The reviewed studies repeatedly identify organizational support, policies, management practices, socialization mechanisms, and technological capability as factors associated with the experience and effectiveness of remote working.

Odat et al. (2023), for example, show that organizational culture, top-management support, organizational policies, perceived ease of use, and subjective norms are associated with accountants' adoption of remote-working technologies. Mansour and Mohanna (2024) similarly find that organizational support for innovation facilitates job crafting and knowledge sharing, with stronger relationships among teleworkers than office workers.

The organizational implications extend beyond technology adoption. Carr and Jooss (2023) show that Big Four firms adapted management-control arrangements as work shifted between office, remote, and hybrid configurations. Barr-Pulliam and Flint (2025) similarly demonstrate that alternative-work policies and organizational socialization practices are associated with different behavioral responses among internal auditors. Taken together, these studies indicate that the consequences of remote work are closely associated with the organizational systems through which remote work is governed and supported.

Technological capability is particularly important in the audit context. Hsieh et al. (2025) find that audit quality deteriorated following the COVID-19 outbreak, but that the negative effect associated with remote auditing was less pronounced among client firms with greater workforce technology competency. This provides relatively direct evidence that technological capability can act as a moderating condition in remote auditing rather than merely serving as operational infrastructure.

The combined evidence therefore suggests that remote-work outcomes are conditional rather than universal. However, given the heterogeneity of the reviewed studies, these organizational and technological factors should not yet be interpreted as a single established causal model. Instead, they represent recurring conditions across the literature that may help explain why apparently similar remote-working arrangements produce different outcomes across professional and institutional settings.

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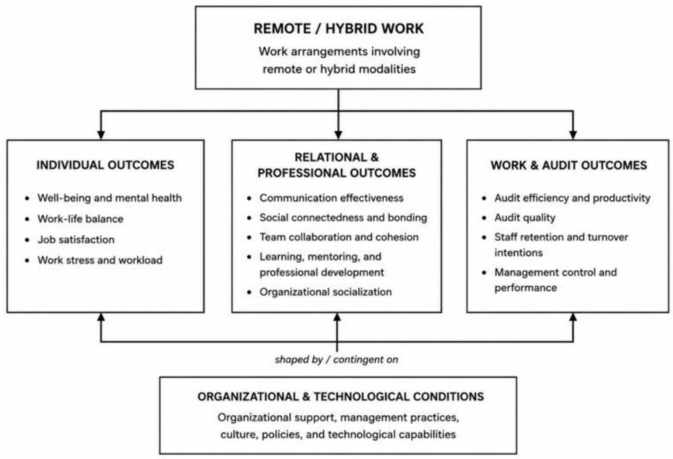

Figure 2. Conceptual Synthesis Of Remote And Hybrid Working In The Accounting Profession

Figure 2 summarizes the conceptual synthesis emerging from the reviewed literature. Remote and hybrid work is associated with three interconnected domains of outcomes: individual, relational and professional, and work and audit outcomes. These outcomes may be beneficial or adverse and appear to vary according to organizational and technological conditions, including organizational support, policies, socialization mechanisms, and technology competency. The framework should therefore be interpreted as a synthesis of recurring relationships identified in the literature rather than as an established causal model.

4.3 Implications for the Accounting Profession

The findings have several implications for accounting organizations considering remote and hybrid work as longer-term arrangements. Most importantly, the evidence suggests that the relevant organizational question extends beyond whether accounting professionals should work remotely. Attention should also be given to which professional activities are suited to remote working and what supporting conditions are required.

Remote arrangements can facilitate flexibility and task-oriented work, but professional processes such as social bonding, training, development, and organizational socialization remain more dependent on interaction and communication (Beau & Jerman, 2024; Barr-Pulliam & Flint, 2025; Graves et al., 2026). Organizations therefore need to consider how these processes are maintained when physical interaction is reduced.

For professional development, this implies a need for deliberate mechanisms for mentoring, feedback, knowledge exchange, and socialization rather than assuming that office-based practices will transfer automatically to remote settings. Beau and Jerman (2024), for example, show that remote interaction does not necessarily reproduce the spontaneous mutual support generated through physical proximity.

Similarly, technological investment alone may be insufficient. The findings of Hsieh et al. (2025) demonstrate the importance of client firms' workforce technology competency for remote audit quality, while Odat et al. (2023) show that technology adoption is embedded within broader organizational conditions. Effective remote-work design therefore appears to require both technological capability and organizational arrangements that support communication, learning, and professional interaction.

These findings support a more differentiated approach to hybrid work. Rather than treating office presence and remote work as competing alternatives, accounting organizations could consider how different configurations support different professional activities. The present evidence does not yet establish an optimal configuration or number of remote-working days; instead, it indicates that the appropriateness of remote work is likely to vary according to professional tasks, organizational context, technological capability, and developmental needs.

4.4 Research Gaps and Future Research Directions

The review identifies several limitations in the existing evidence that provide directions for future research. First, the literature is strongly concentrated in auditing and public-accounting contexts. This concentration means that current knowledge of remote working in accounting is disproportionately shaped by professional environments characterized by teamwork, client interaction, evidence collection, and formal quality requirements. The implications of remote and hybrid working for management accountants, financial accountants, tax professionals, controllers, and other accounting roles remain comparatively underexplored.

Second, the literature needs a clearer distinction between emergency remote work and institutionalized remote or hybrid work. Several studies in the review examine arrangements introduced under COVID-19 restrictions. Findings from such settings cannot necessarily be attributed exclusively to remote working because professionals were also

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experiencing health concerns, mobility restrictions, household disruption, and rapid organizational change. Future studies should therefore distinguish mandatory crisis-driven work from voluntary and deliberately designed post-pandemic arrangements.

Third, future research could examine more systematically the conditions under which remote working produces different outcomes. The reviewed studies identify several potentially important factors—including organizational support, socialization practices, technological competency, professional context, and work characteristics—but these factors have generally been examined separately. Hsieh et al. (2025), for example, provide direct evidence of a moderating role for client firms' workforce technology competency in the relationship between remote auditing and audit quality. Comparable research could investigate whether organizational support, professional experience, task characteristics, or remote-work intensity similarly condition other outcomes such as well-being, knowledge sharing, professional development, and retention.

Fourth, the theoretical landscape remains fragmented. The included studies employ perspectives ranging from the Job Demands–Resources model and Affective Events Theory to Social Presence Theory, Social Exchange Theory, technology-adoption frameworks, and management-control approaches. Rather than suggesting that one of these perspectives should replace the others, the review indicates potential value in examining remote accounting work across multiple levels: individual resources and demands, interpersonal and professional relationships, organizational support and control, and technological capability.

Finally, more longitudinal and post-pandemic evidence is needed. Much of the existing literature captures perceptions or outcomes during or shortly after the disruption caused by COVID-19. Longitudinal studies could examine whether changes in socialization, professional learning, organizational identification, well-being, and work quality persist as hybrid work becomes institutionalized.

The literature therefore points toward a more specific research question: when, for whom, for which professional activities, and under what organizational and technological conditions does remote working produce particular outcomes? This perspective shifts attention from remote work as a binary workplace arrangement toward the conditions shaping its effectiveness within the accounting profession.

5. CONCLUSION

This study reviewed the emerging literature on remote and hybrid working in the accounting profession. The 12 studies included in the review indicate that changes in working arrangements affect multiple dimensions of accounting work. Flexibility, autonomy, and work–life balance are among the benefits commonly reported, while reduced social interaction, challenges in professional development and communication, and concerns regarding audit execution and quality also emerge from the literature.

Considerable variation, however, exists across professional and organizational settings. Organizational support, work policies, socialization practices, and technological competency are frequently associated with how accountants and auditors experience and perform remote work. Remote and hybrid working therefore involves more than a change in work location, as it also changes professional interaction, organizational practices, and the technological environment surrounding accounting work.

From a practical perspective, designing remote and hybrid arrangements requires attention to the characteristics of different professional activities. Flexibility needs to be considered alongside the interaction, learning, communication, and technological requirements associated with accounting work. At present, the literature provides insufficient evidence to prescribe a particular configuration of remote and office-based work across the profession.

Several limitations constrain the interpretation of this review. The final evidence base consisted of 12 accessible studies and was concentrated largely in auditing and public accounting, with much of the evidence developed during or in response to the COVID-19 pandemic. Coverage was further restricted by the use of Scopus as the sole bibliographic database and limitations in full-text accessibility. Future studies could extend the literature to other accounting roles and institutional settings, examine established post-pandemic hybrid arrangements, and use longitudinal designs to investigate changes in professional development, well-being, work processes, and work quality over time.

Rather than providing a simple assessment of remote work as beneficial or detrimental, the available evidence points to differences in outcomes across professional and organizational circumstances. Examining when, for whom, and for which accounting activities remote and hybrid arrangements work effectively remains an important direction for future research.

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