

## Analysis of the effects of homework carried out by accounting firms

### Análisis de los efectos del trabajo domiciliario realizado por los despachos contables

OCAMPO-ARÉVALO, Janoy Emir†\*, IRETA-LÓPEZ, Hugo y GONZÁLEZ-LÓPEZ, Olga Yeri

*Universidad Juárez Autónoma de Tabasco. Av. Universidad S/N, Magisterial, 86040 Villahermosa, Tabasco. México.*

ID 1<sup>st</sup> Author: *Janoy Emir, Ocampo-Arévalo /*

ID 1<sup>st</sup> Co-author: *Janoy Emir, Ocampo-Arévalo / ORC ID: 0009-0004-3003-1913*

ID 2<sup>nd</sup> Co-author: *Hugo, Ireta-López / ORC ID: 0002-2312-6429, Researcher ID Thomson: S-8676-2018, CVU CONAHCYT ID: 947616*

ID 3<sup>rd</sup> Co-author: *Olga Yeri, González-López / ORC ID: 0000-0002-4157-8840, Researcher ID Thomson: T-1683-2018, CVU CONAHCYT ID: 336574*

DOI: 10.35429/JLA.2023.18.7.10.26

Received July 15, 2023; Accepted December 30, 2023

#### Abstract

The present investigation includes the topic of the development of home work that was carried out during the pandemic by the accounting offices in the city of Villahermosa called Home office; covering explicit content such as origins, advantages and disadvantages, and the relationship that can be obtained between this modality and accounting firms, from the events that occurred regarding COVID-19; This is in order to achieve the objective of understanding if the "Home Office" modality provides any benefits to accounting firms and their collaborators as opposed to working in person in their offices. This article has a methodology towards a quantitative research approach indicating the fact that the data collected during the research helped inform the type of research by describing the situations and events generated by teleworking and that were subjected to the analyzes carried out. Significant impact on the industry, the recognized advantages and benefits for workers in supporting the labor transition seeking the future of the home office, the initial challenges overcome, the pending concerns such as the lack of legal regulation and appropriate business policies for the Teleworking, the viable and beneficial modality. These results indicate that the home office has had a positive impact on both accounting firms and the lives of workers, although there are still challenges and concerns that must be addressed in the future.

#### Resumen

La presente investigación comprende el tema del desarrollo del trabajo domiciliario que se realizó durante la pandemia por los despachos contables en la ciudad de Villahermosa denominado Home office; abarcando el contenido explícito como los orígenes, las ventajas y desventajas, y la relación que se puede obtener entre esta modalidad y los despachos contables, procedente de los eventos sucedidos referentes al COVID-19; esto con la finalidad de lograr el objetivo de comprender si la modalidad "Home Office" brinda algún beneficio a los despachos contables y sus colaboradores a diferencia de estar trabajando presencialmente dentro sus oficinas. Dicho artículo tiene una metodología hacia un enfoque de investigación cuantitativo indicando el hecho de que los datos recabados durante la investigación ayudaron a informar el tipo de investigación describiendo las situaciones y eventos generados por el teletrabajo y que fueron sometidos a los análisis efectuados. Impacto significativo en la industria, las ventajas reconocidas y los beneficios para los trabajadores en el que apoyan a la transición laboral buscando el futuro del home office, los desafíos iniciales superados, las preocupaciones pendientes como la falta de regulación legal y políticas empresariales adecuadas para el teletrabajo, la modalidad viable y beneficiosa. Estos resultados indican que el home office ha tenido un impacto positivo tanto en los despachos contables como en la vida de los trabajadores, aunque todavía existen desafíos y preocupaciones que deben abordarse en el futuro.

**Telecommuting, Home office, Pandemic**

**Teletrabajo, Home office, Pandemia**

**Citation:** OCAMPO-ARÉVALO, Janoy Emir, IRETA-LÓPEZ, Hugo y GONZÁLEZ-LÓPEZ, Olga Yeri. Analysis of the effects of homework carried out by accounting firms. Journal of Law Applications. 2023. 7-18:10-26.

\*Correspondence to Author (E-mail: janoy68664@outlook.com)

† Researcher contributing as first author.

## Introduction

In the past, a pandemic caused by a mutant strain of coronavirus, SARS-CoV-2, spread throughout the world, generating chaos and a severe economic, labour, health and social crisis, never before seen on such a scale. In Mexico, as commented by (Escudero, Guarner, & Galindo Fraga, 2020) "On 24 March, with 475 confirmed cases, a Phase 2 "health contingency" was decreed, with stricter measures of social distancing, confinement and work restriction".

Due to the events arising from COVID-19, many of the companies had to face the closure of their work establishments and move them to workers' homes; in some cases they had to close temporarily to reopen again when the situation improved. As stated by (Díaz González, 2020):

'The sectors are affected in the first place because consumers decrease their demand for goods due to the confinement or social separation, which is the first measure adopted to avoid the spread of the contagion that, in the absence of that measure, would grow exponentially.' (p. 10).

Specifically talking about the professional sector of the public accounting firms, all employees were sent to work at home, some moved their tools and equipment they had at the firm to their homes, while others had the possibility of having a computer at home and sharing the office equipment with those co-workers who did not have one.

Because the study population was not a minority and not from a single region, data collection from individuals no longer presents any obstacles in this respect, as the differences between the two types of working arrangements (Face-to-Face/Telework) can be easily and accurately pointed out. To mention one of these differences is traffic and accidents in their commute to work, which can cause workers to be late for work:

The interest of the study was to observe how people's commuting behaviour changed in the context of the pandemic, analysing whether mobility restrictions, social segregation, socio-economic stratum or another factor affected their structures and the conformation of functional geographical regions; we sought to observe the behaviour of the population before the Epidemiological Traffic Lights, with the purpose of checking whether people presented a similar behaviour throughout the country, zone or region. (Conexion Cinvestav, 2022)

Today we know that finding a balance between personal and professional life makes people happier, which increases productivity and, most importantly, the satisfaction that each individual must possess to have a full existence, as stated by (Aquiye Niño de Guzmán, 2018) "the home office is "a modality of remote work that aims to generate a balance between the work and personal life of workers, increasing their quality of life and positively impacting on their efficiency."(p. 337).

This experienced a new work model not only for established workers, but also for young people to get a telework, opening new opportunities for many who in their learning phase as students, took distance learning classes during the confinement of the pandemic and also to the creation of new laws both fiscal and labour and related to home office, an example of this is the NOM-035 the right to digital disconnection; aimed at identifying and promoting favourable working environments.

## Justification

Due to the pandemic that took place, sanitary measures were decreed in the Mexican Republic, such as work restrictions for those that are not of vital importance, generating an impact on the usual work environment. As a result, work schemes had to be modified and adapted to achieve a balance between the quality of life of those who work in the companies. Because of this, changes will be observed in the economy, psychology, attitudes, productivity, etc., in the workers of the companies. It is therefore important to analyse this information in order to assess whether the telecommuting model is the most convenient for the Mexican population, and to propose it to organisations.

The measures taken by national or local governments in the countries of the region to contain infections in the context of the COVID-19 pandemic include quarantines, confinements and reduction or cessation of economic activities, and have had an impact on production levels and human mobility. (UN.ECLAC, 2020).

### **Problem statement**

Due to the pandemic, many institutions had to temporarily close the doors of their establishments due to state-issued health guidelines. Some of the options that these organisations have sought is to maintain their work by working remotely depending on the technological tools available to these entities and also based on their needs.

As pointed out by (Tellez, 2007): nowadays the work environment has become changing and evolves rapidly and continuously, with technological advances, sources of work have been lost, but also many new ones have been created, all this in search of a reduction in costs and increase in the profits of companies (p. 729).

In the case of accounting firms, they work with computers, printers, monitors, keyboards, among other work instruments that can be moved easily and without complications. To which they have adapted to the working environment, so that they modified their offices and moved them to the homes of each of their employees. In this way they kept working remotely, using technologies such as video calls, messaging applications, e-mails, among other tools; in this way they save expenses and administration costs in the rent of premises or offices, cleaning products, cleaning workers' fees, services such as electricity or drinking water, etc.

(Maldonado Tellez, Roldán Sanchez, Patiño Garcia, Pérez Ramirez; Martínez Sedglach, 2016) states:

'Most of the problems associated with home-work and work-home commuting are due to a large number of environmental and social factors. The consequences of the mobility and transport model affect us for different reasons, on the one hand, we have the problems related to vehicular traffic, which materialise in lost time in the daily commute, it is known that more than 15% of employees spend more than 1 hour going to work, coupled with this accumulates many hours lost in the commute and that in most cases must be recovered by extending their schedule (p. 1).

On the other hand, the authors (Maldonado Tellez, Roldán Sanchez, Patiño Garcia, Pérez Ramirez; Martínez Sedglach, 2016)

... "also argues that another factor involved in the effectiveness of workers is the stress and fatigue they suffer daily because of the transfers they have to make to reach their workplaces, due to the pace and work activity that this generates, causing as a result that employees lower their productivity both individually and as a group". (p. 1).

### **Questions**

Taking into consideration the above, we ask ourselves the following questions:

What are the advantages of being in these situations and events generated by telework?

What is the most cost-effective way of working for companies?

What are the benefits of introducing this type of working model?

Does teleworking have any tax benefits over face-to-face work?

What are the costs of companies that transferred workers with the advent of teleworking?

### **Objective general**

To analyze the effects of the Home Office and its benefits to the professional sector of accountancy firms in order to open up the opportunity to implement this model in these organizations.

**Objectives particulars**

- To observe the impact of the costs in the company while implementing remote working.
- Determine which working modality is more convenient for both the organisation and the employees.
- To discover improvements that can be implemented by economic entities to intensify productivity based on the investigated facts.

**Methodological description***Approach*

This work refers to a quantitative research approach, because as Ortiz García, 2006, says:

The quantitative approach, based on the positivist paradigm (founded on the philosophical system that promulgates that knowledge should arise from the correlation of empirical evidence), refers to the fact that the data collected during the research, are treated to test the hypotheses established on the basis of numerical measurement and statistical analysis, in order to derive patterns of behavior of the selected variables. (p. 534).

**Theoretical-conceptual-referential framework***Background of the home office*

According to (Sierra Castellanos, 2014) states that "telework emerged in the 1970's due to the oil crisis that occurred in the United States. This modality of work was seen as an opportunity to reduce production costs". (page 59).

From that time onwards based on (Garcia; Javier, 2020), commented that "The development and expansion of the platform economy has driven the emergence of a new labour modality called platform work, which is performed through digital work platforms." (p. 10).

*The home office boom*

Due to the pandemic many of the companies have opted for home office work, but before these events that changed the lifestyle of many people. According to (Opalin, 2021):

The emergence of the Covid-19 pandemic precipitated companies that used home office to expand it and those that had not implemented it are adapting to this work system in record time so as not to put their productive activities and even their existence at risk. (Paragraph 4).

*The future of the home office*

According to what is mentioned by (Hernández Armenta, 2020):

Working remotely for some has been a dream come true and for others it has been a disappointment, showing them that it is not an option that makes them happy. At least this is documented in a report by the firm Bumeran carried out in Mexico, Ecuador, Argentina, Panama, Peru and Chile (paragraph 3). The survey was answered by 51% of people between 41 and 55 years old, 22% by people between 31 and 40 years old and 13% by individuals between 18 and 30 years old (Paragraph 5). (Paragraph 5).

In the region, 81% of respondents believe that after the pandemic, telecommuting will be incorporated or generalised by the majority of companies. This signals a change in workers' perspectives. However, some communication and team organisation techniques will have to be relearned, as 60% of Latin Americans think that in the office there are more possibilities to discuss projects, group goals and generate more ideas. (Paragraph 6).

According to (Expansión, 2020)

Teleworking is one of those formulas of independent work activity that we associate with new models such as project-based employment, or other more radical ones, such as the possibility of never going to the office, which is much more than working remotely. It implies a new relationship between employee and employer that provides opportunities but also raises new legal and professional conflicts. (Paragraph 5).

Based on the results of the Kokatu survey, 60% of employees say that a hybrid working model should be encouraged, where face-to-face working days are established and continue to be combined with teleworking days. (Human Capital Factor Editorial Office, 2021) (Paragraph 9).

Analysis of staff mobility and its consequences:

One of the factors to consider is the lost time that workers in Villahermosa spend commuting to work.

According to the Big Data platform (Sin Trafico, n.d.) and figures from (Instituto Mexicano para la Competitividad A.C. (IMCO), n.d.) indicate that "each person within the 32 cities loses 100 hours per year trapped in traffic congestion, which is equivalent to having 11 days of holiday per year!

These two organisations were therefore able to measure the cost of congestion to citizens as well as the hours, on average, that adult citizens of that city have lost in their lifetime caught in traffic. (<http://sintrafico.com/congestion/>).

City	Total cost of congestion from auto travel (\$ Millions)	Total congestion cost for public transportation trips (\$ Millions)	Overall total cost (\$ Millions)	Traffic index	Weighted per capita cost	Weighted per capita hours	Total hours spent in congestion
San Luis Potosín-Soledad	\$ 344 M	\$ 756 M	\$ 1,100 M	1.2179	\$ 2,126	52.17	27,015,405
Tepic	\$ 50 M	\$ 119 M	\$ 169 M	1.0848	\$ 775	20.53	4,498,343
Tijuana	\$ 1,128 M	\$ 1,646 M	\$ 2,774 M	1.3179	\$ 3,102	75.54	67,557,929
Tlaxcala-Apizaco	\$ 32 M	\$ 137 M	\$ 170 M	1.1045	\$ 857	29.24	5,812,795
Toluca	\$ 684 M	\$ 2,059 M	\$ 2,743 M	1.4386	\$ 3,482	116.07	91,469,053
Tuxtla Gutiérrez	\$ 78 M	\$ 317 M	\$ 396 M	1.1322	\$ 1,228	36.60	11,808,094
Valle de México	\$ 10,809 M	\$ 10,809 M	\$ 47,034 M	1.4702	\$ 5,827	146.45	1,182,328,881
Villahermosa	\$ 258 M	\$ 734 M	\$ 993 M	1.3227	\$ 2,650	79.85	29,930,320

**Figure 1** Congestion cost per city

Source: Own work based on (Sin Trafico, s.f.)

For (Sin Trafico, n.d.) and (Instituto Mexicano para la Competitividad A.C. (IMCO), n.d.) comments that:

Road congestion impacts the majority of trips made by motorised vehicles, public and private transport, so it takes people longer to travel. This generates very high costs in terms of time, quality of life, competitiveness and economic development (Paragraph 18).

As we can see in Table 1, workers in the city of Villahermosa spend an average of \$2,650.00 Mexican pesos per year each; and on average they spend 79.85 hours in traffic on a trip.

(Maldonado Tellez, Araceli Montserrat; Roldán Sanchez, Joaquín; Patiño Garcia, Oscar; Pérez Ramirez, Arturo; Martínez Sedglach, Eduardo, 2016) states:

Mobility to work has very clear impacts on the health of employees, although these have not been seriously analysed, they are problems that are reflected in working conditions, employees suffer accidents; traffic jams are a cause of additional stress, this generates less hours of rest increasing anxiety, pressure and other factors that negatively affect mental and physical health. Not to mention that pollution from commuting to work contributes to the deterioration of air quality in our urban environment (p. 1).

As mentioned by: (Maldonado Tellez, Araceli Montserrat; Roldán Sanchez, Joaquín; Patiño Garcia, Oscar; Pérez Ramirez, Arturo; Martínez Sedglach, Eduardo, 2016):

Argues that similarly, there are other elements to which the city of Villahermosa is not exempt, these can be marches, street closures for construction or road improvements, lack of public transport, among others, which could be called unavoidable eventualities and that generate delays in punctuality, causing the collaborator to lose productivity and have to postpone activities that had already planned (p. 1).

Similarly, it is not the only reality that intervenes in our city, there are natural factors that intervene in the mobility to work, as an example of this are the rainy seasons that cause road accidents causing slow traffic, or flooding in several streets where public transport travels, causing cities to become chaotic.

#### Accounting firms and teleworking

In relation to (maab, n.d.) he mentions that, "As an accountant, this profession can be carried out quietly at home and without the need to go out; and if once the quarantine is over you decide to stay and continue with the home office, it is a good option". (Paragraph 12).

Similarly, he comments that "Among the main benefits of you and your team carrying out your activities from home are the savings in travel time, minimising risks, reducing operating costs and under good conditions, better concentration and increased productivity. (maab, n. d.) (Paragraph 13).

According to (maab, n.d.):

In research on home office for a company in Mexico City (company identity withheld by request to the thesis writer) the following conclusions were reached:

- The appropriate frequency of home office for this company is three days a week.
- There is a 30% reduction in the cost of services such as water, electricity, Internet, cleaning and parking.
- 39% of the people increased their performance and this was evaluated as high.
- The investment made to provide computers and mobile phones was recovered in the fourth month.

Also (Ramírez Bonilla, 2019) mentions:

According to the magazine *Empresas & Management*, 2015, a person who works from home two days a week in Costa Rica has a saving of 1,125 dollars, stops emitting 800 kg of CO<sub>2</sub> and saves 250 hours of commuting.

According to (Huidobro, 2021) certain requirements are needed so that "the administrative and accounting area adapts perfectly to the demands of teleworking" (Paragraph 5).

### *Digital communication*

As stated by (Huidobro, 2021):

Nowadays, there are fabulous internal and external communication tools for companies to deal with suppliers, customers or the Administration. The most modern software on the market, for example, allows for a more professional and fluid flow of connectivity between the accounting department and the rest of the areas. (Paragraph 12).

It could be said that accounting has broken down barriers in the performance of its daily tasks. Issuing electronic invoices, filing taxes electronically, creating budgets or ledgers... The efficiency of accounting and financial activities does not decrease remotely, but is enhanced, thanks to the different channels and management solutions that the era of teleworking offers. (Paragraph 13)

### *Virtual meetings for a smoother activity*

Based on (Huidobro, 2021), he states:

The tools that make virtual meetings possible (such as Skype or Google Hangouts) have many advantages for accounting and sales:

- Travel costs are reduced.
- Discussion topics are focused on what is really important, so meeting time is maximized.
- There is the possibility to invite more people to the meeting, be it other team members or a specialist, who can bring valuable information to the meeting, regardless of where they are located.
- It is possible to "visit" distant customers.
- The exchange of ideas is much quicker and smoother (Paragraph 14).

### *Good support for teleworking*

According to (Huidobro, 2021), he comments that:

In both the accounting and sales sectors, having data storage and management tools is essential to reach targets. In addition, there are currently state-of-the-art ERPs that also increase the productivity of these areas in times of teleworking, providing the following advantages:

- Issuance of notifications and reminders to keep up to date with all legal and financial obligations.
- Exporting data in electronic formats to be shared and discussed throughout the department.
- Preparation of vital reports for financial decision making, which have a direct impact on the company's accounts, such as the income statement, cash-flow statement, etc. (Paragraph 15).

*Advantages of the home office*

## Quality of family life

According to (Bonilla Prieto, Liliana Andrea; Plaza Rocha, Diana Carolina; Soacha de Cerquera, Gladys; Riaño-Casallas, Martha Isabel, 2014):

Women heads of household, who, having the distribution of their own time, enter the labour market through this modality of work, giving priority to their family, and in this way facilitate their living conditions, the flexibilisation of working conditions, which to a certain extent diminishes the impact between work and family. (P. 41).

Increased interaction with people in the household.

Based on the research study conducted by (López Jiménez, Daniel Fernando; Fondevila Gascón, Joan Francesc; Sainz, Jorge, 2009), state that:

Teleworking allows to dedicate moderately more time to the personal and family...there is a tendency to dedicate more time to the children when working from home, from an office different from the one where they work and even from another city. ...women who tend to spend moderately more time with their spouse when working from home or with other family members when working from another office. (Page 15).

*Stress reduction*

According to (Rodríguez García, 2020), "the home office reduces the stress caused by certain functions of the worker, as well as anxiety". (p. 95).

*Greater accessibility to a job*

Based on studies by (Rodríguez García, 2020), "the home office also allows greater accessibility, helping to break down the structural barriers that people with disabilities face in accessing employment." (P. 95).

*Disadvantages of the Mexican home office*

The Mexican home office encounters elements that can hinder work efficiency and the worker's concentration. According to (Redacción., 2021) "the platform of spaces for rent, Kokatu.com, before the pandemic, companies and offices considered that the main distractions were chatting among colleagues, going to the shop and/or taking time to smoke". (Paragraph 2).

Now some of these components that influence the home office modality are mentioned (Redacción Factor Capital Humano, 2021) as follows: "Environmental noise, care tasks, family members, pets, technical failures and even the technological tools themselves are some of the distractions that Mexicans face when working from home, especially those who live in large cities" (Paragraph 3). (Paragraph 3).

Based on the survey conducted, the most outstanding distractor is children with 23.8%, the second place is due to home deliveries (supermarket, food, courier): 22%, and the third distractor is produced by pets with 17.5%. (Redacción., 2021) The next predominant participating elements are those of mattresses and old iron with 9.5% followed by vendors with the tamale cart with 3.7%. (Redacción Factor Capital Humano, 2021).

*Tips on how to do a good job in the home office*

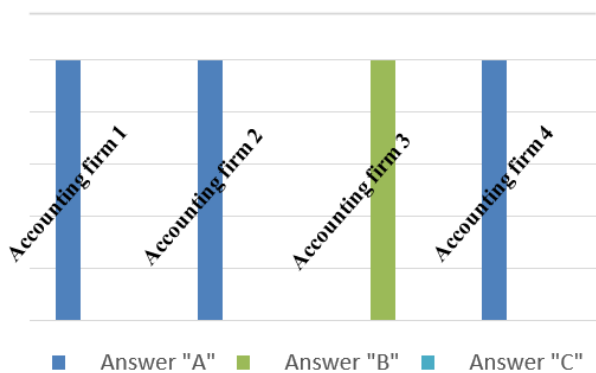
As we already know, the pandemic has changed the daily activities that we used to do, the agendas of getting up early, perhaps having a light breakfast, and getting ready to move to the office or workplace, have been eradicated for the moment; changing the scheme to a home office model. Generally speaking, it could be said that our jobs have moved to the comfort of our homes, however, the home office is not free of stressful problems if we do not take into consideration some factors that disrupt the right working environment to carry out our activities. These factors according to (Alejo, 2020) are presented below:

- Fixed place of work.
- Respect your working hours.
- Time to eat.

- Body in movement.
- Ergonomics.
- Food supplements.
- Laugh.
- Choose good music to relax.
- Spend time with your pet.

**Results**

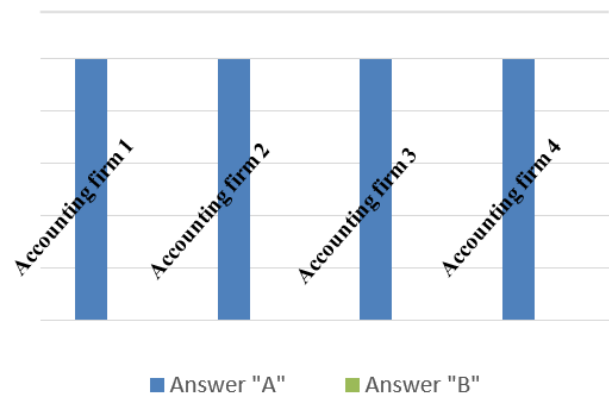
Questions to ask the owner



Note: Most of the accounting firms are aware of the home office

**Graphic 1** Do you have knowledge of the home office?

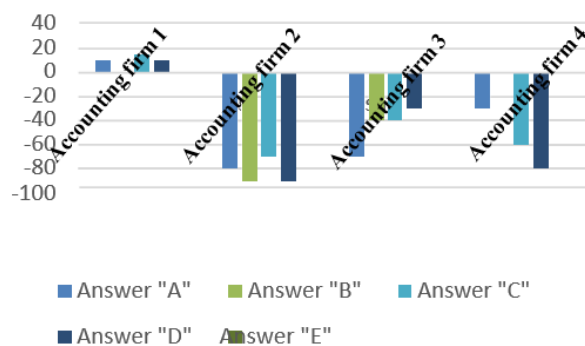
Source: Own elaboration



Note: All firms were forced to apply the home office mode in their business

**Graphic 2** Did you use the home office during the pandemic?

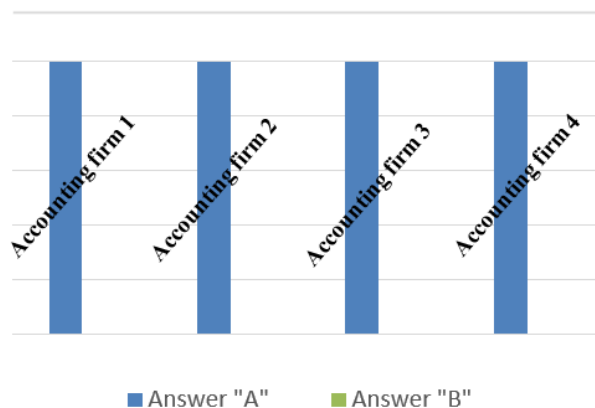
Source: Own elaboration



Note: As can be seen during the home office event, the companies' costs decreased considerably

**Figure 3** In relation to the impact on costs during the telework model, did they increase or decrease?

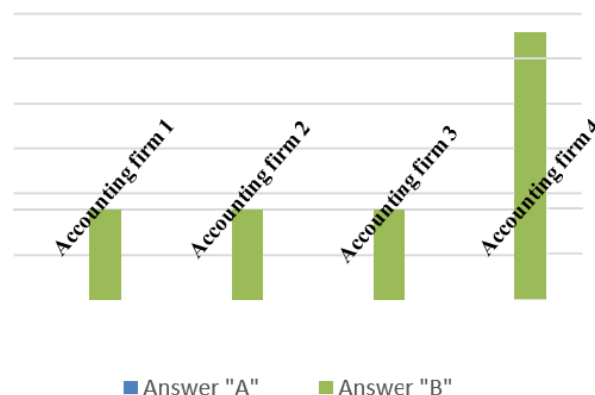
Source: Own elaboration



Note: All firms agree that the home office modality is a good strategy to allow them to expand their business

**Graphic 4** If yes, do you think you can expand your business, to open operations in other cities, branches in smaller markets, following the same working model?

Source: Own elaboration

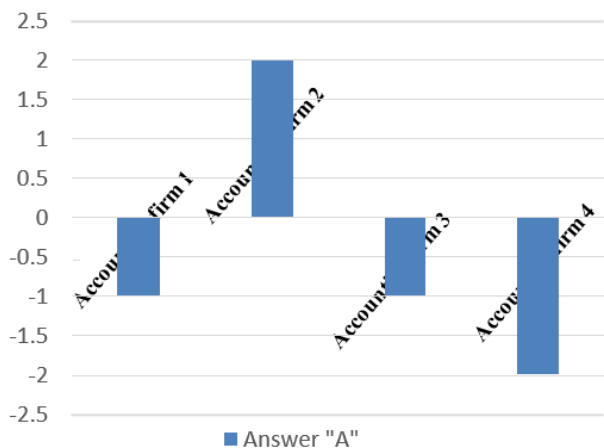


Note: Firms claim that the fact that their costs went down does not mean that their prices will go down as well, at least not by more than 10%

**Graphic 5** If you answered q costs decreased, will you be able to provide a better service in terms of improving your prices to the customer?

Source: Own elaboration

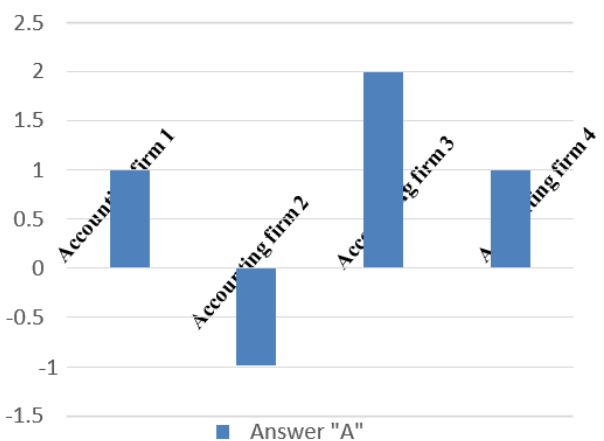




Note: During the pandemic, some firms increased their clients because there was less competition, while others decreased their clients because they went out of business or could not pay the firm

**Graphic 6** Did your client base decrease or increase during the pandemic, and why?

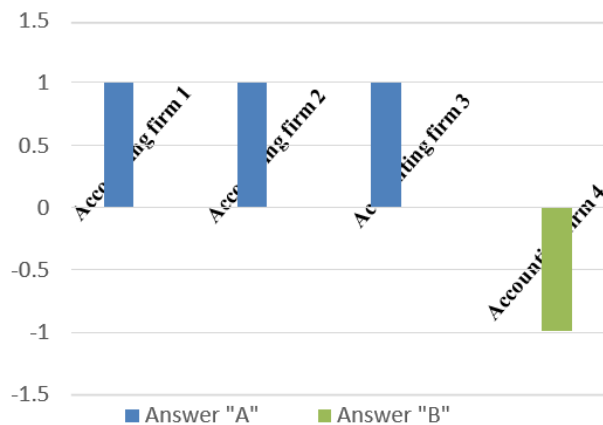
Source: Own elaboration



Note: Firms agree that hiring people outside their demographic would not be a problem with their academic preparation, however, it would be a risk if this worker delivers their results in a timely manner, and they also see a problem with communication

**Figure 7** Would you consider that employing people from outside the region would affect the quality of work?

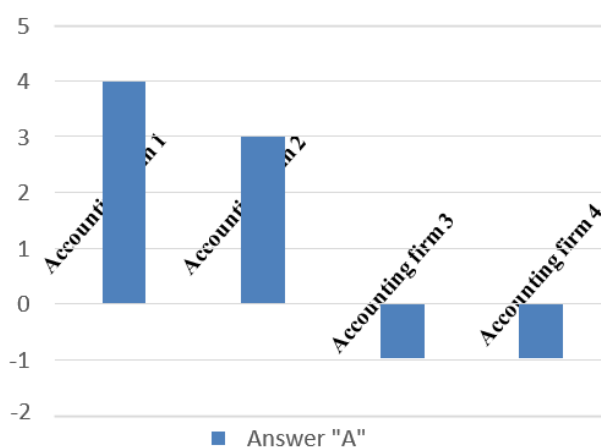
Source: Own elaboration



Note: The owners like the idea of getting customers through virtual means, while there are others who prefer face-to-face customer service

**Figure 8** Would you be open to implementing telework as a new work scheme?

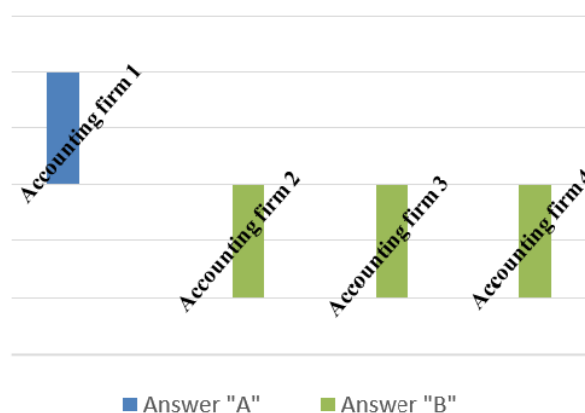
Source: Own elaboration



Note: Office owners do not consider implementing home office despite its advantages, while others plan to implement a hybrid system

**Graphic 9** If you do not agree with the full implementation of telework, how many times do you think it is acceptable?

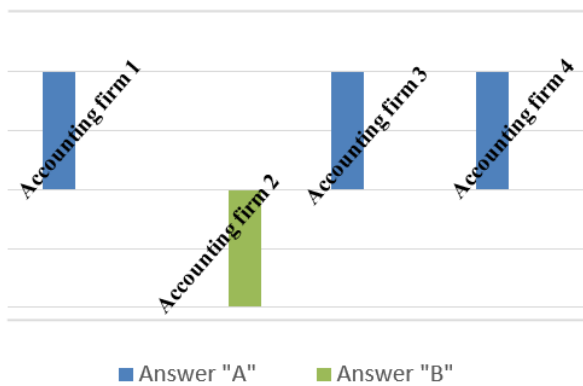
Source: Own elaboration.



Note: Most of the accountancy firms had to work for the first time in the home office modality and had problems of work pressure and stress

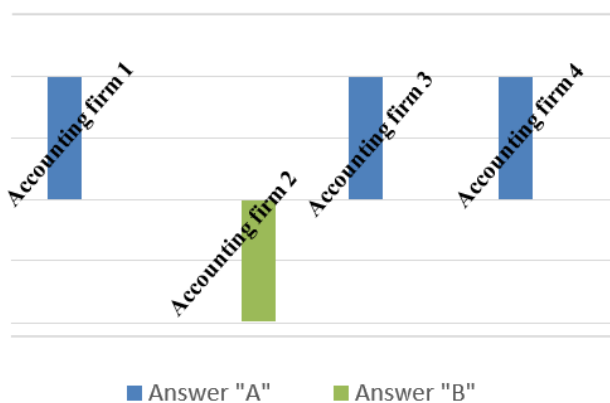
**Graphic 10** Did you reach your targets as you did before the pandemic?

Source: Own elaboration



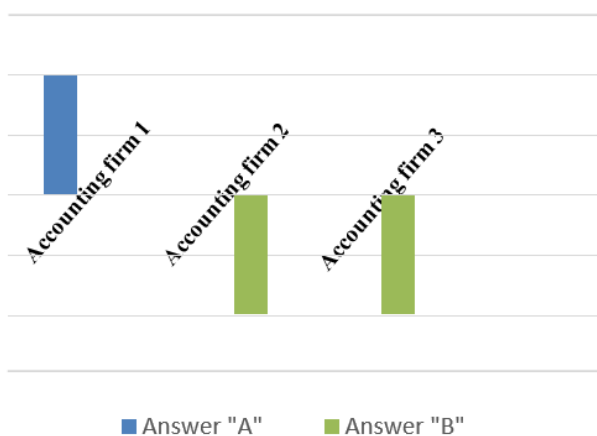
Note: Despite the bad first impression of the home office, most of the firms confirm that this modality is ideal for this type of business

**Graphic 11** Do you think telework is ideal for this type of economic sector?  
Source: Own elaboration



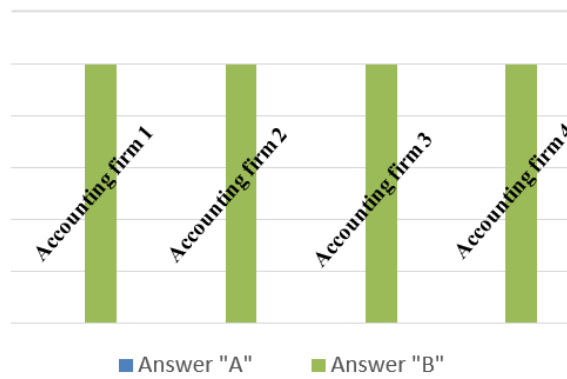
Note: Despite the bad first impression of the home office, most of the firms confirm that this modality is ideal for this type of business

**Graphic 12** Do you think that changing policies and a target-by-goal scheme makes teleworking feasible?  
Source: Own elaboration



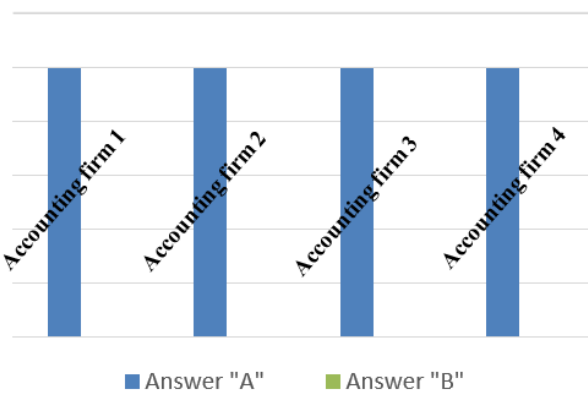
Note: Many owners believe that in order to officially implement home office, laws are needed to protect teleworking

**Graphic 13** Do you think the laws are adequate to protect the worker in a telework model?  
Source: Own elaboration



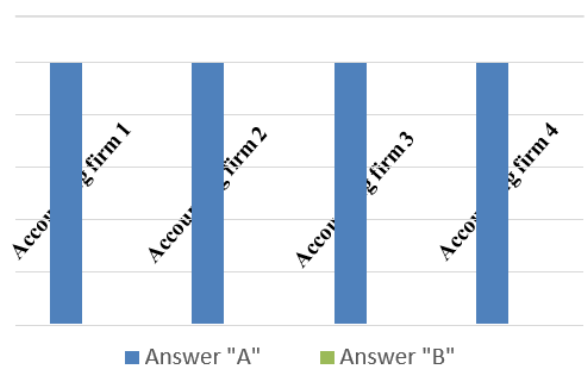
Note: As well as thinking that there is a lack of legal regulations, they also consider that company policies are not adequate for teleworking

**Graphic 14** Do you consider that the company's policies are good enough for teleworking?  
Source: Own elaboration



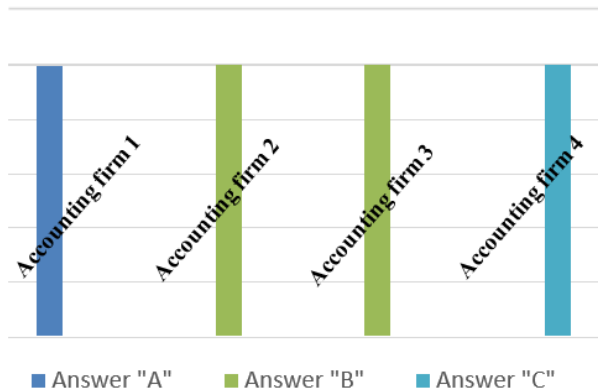
Note: The owners see a potential of the home office to hire people with disabilities that prevent them from moving to the workplace

**Graphic 15** Do you agree that telework can be a big change for people with disabilities to be able to move around and access employment?  
Source: Own elaboration



Note: The evolution of ICTs and generations means that young people are the preferred ones for home office work

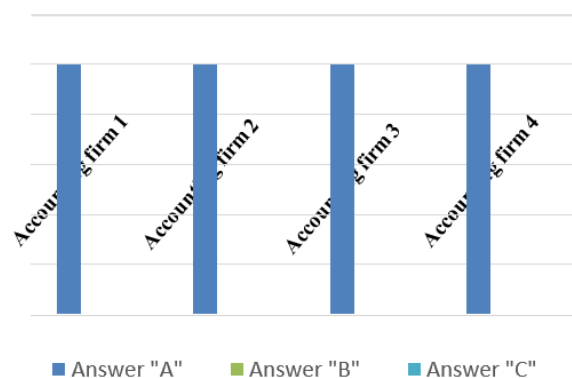
**Graphic 16** With regard to the evolution of ICTs, do you agree that the new generations are the ones who benefit the most from this new work model?  
Source: Own elaboration



Note: Some are concerned about this work model, while others would support the idea of implementing it in their businesses

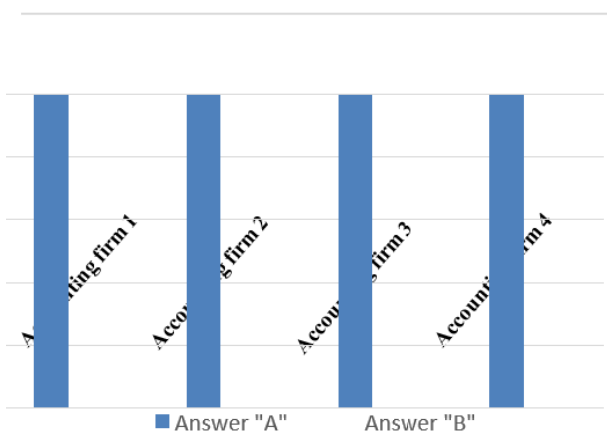
**Figure 17** In the future, would you support the idea of implementing this work model in work that could be adapted? Source: Own elaboration.

Questions to the employee



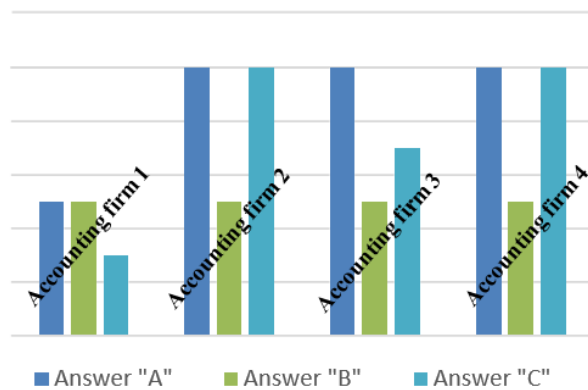
Note: All workers have knowledge about home office

**Graphic 18** Do you have knowledge of the home office? Source: Own elaboration



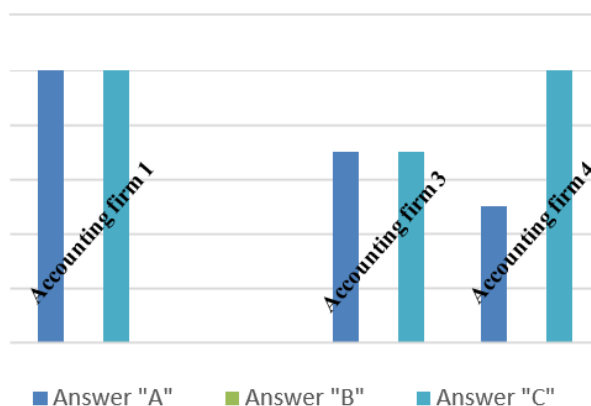
Note: All workers were forced to apply the home office modality

**Graphic 19** Did you use the home office during the pandemic? Source: Own elaboration



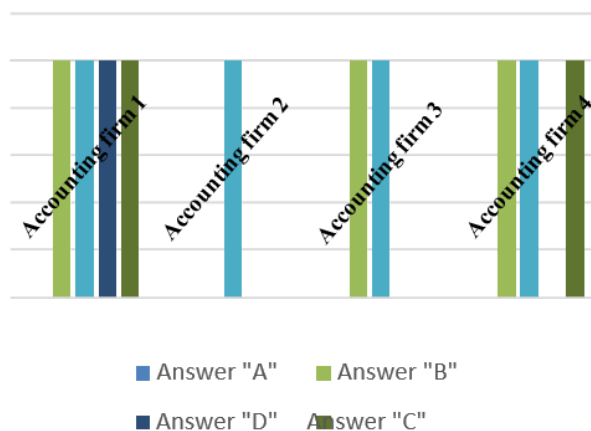
Note: Workers saw a decrease in their day-to-day expenses compared to working in person

**Graphic 20** List the percentage of personal expenditures that decreased in this pandemic Source: Own elaboration



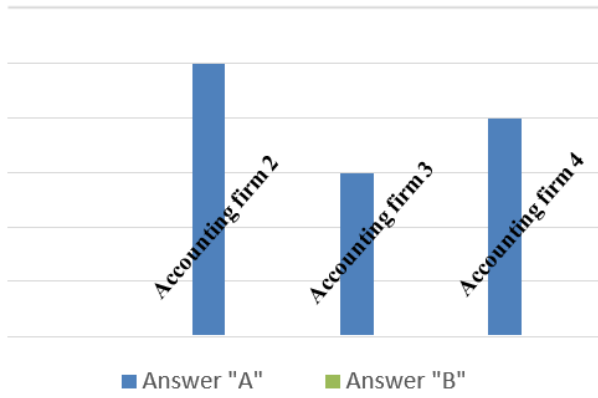
Note: While some people's expenses were increased in order to perform their jobs, others were supported with these expenses

**Graphic 21** Please indicate the percentage of your salary in relation to your personal expenses that increased in your remote work activity Source: Own elaboration



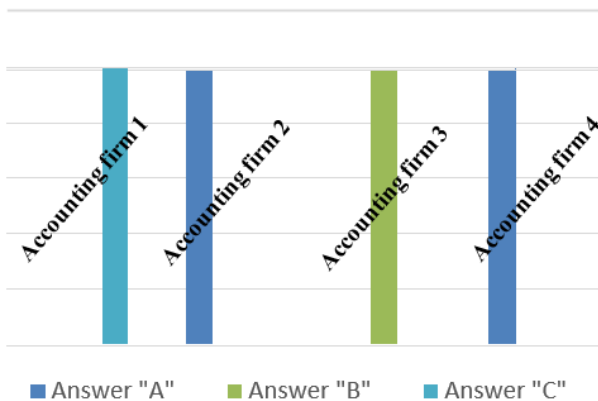
Note: The companies supported the workers with equipment and materials to carry out their work

**Graphic 22** The company provided the necessary elements to continue working Source: Own elaboration



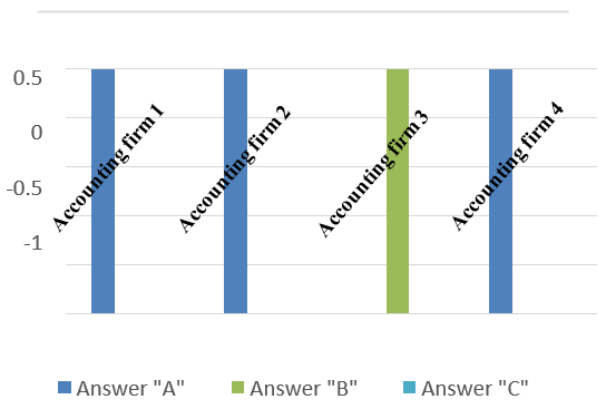
Note: As we observed, many workers who were not adapted to ICTs found their work more difficult

**Graphic 23** Did your working hours increase or decrease at these events and approximately how many hours?  
Source: Own elaboration



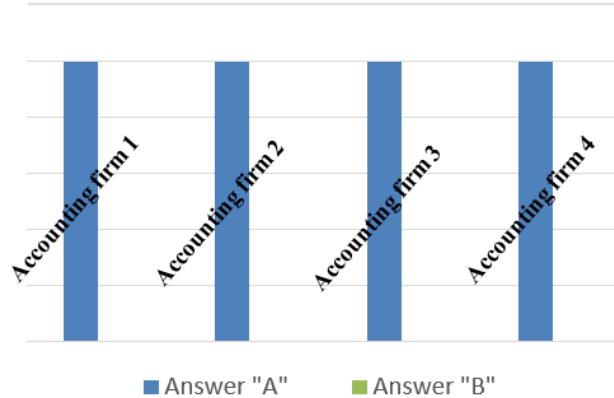
Note: The workers noticed that communication among their colleagues increased during the events that took place, except for those who had problems that affected their contact

**Graphic 24** How do you observe productivity in your peers?  
Source: Own elaboration



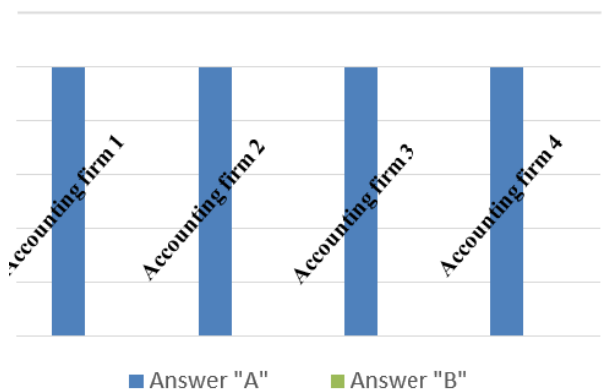
Note: One of the improvements in the quality of life of the workers was that they were able to dedicate more time to rest in the evenings

**Graphic 25** With regard to the elimination of transport mobility, how did you observe your quality of life?  
Source: Own elaboration



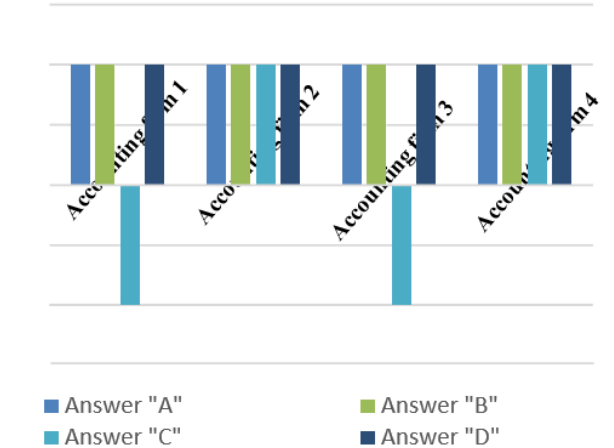
Note: Workers like the idea of firms implementing home office as the main modality

**Graphic 26** Do you consider that teleworking generates benefits for workers in accountancy firms?  
Source: Own elaboration



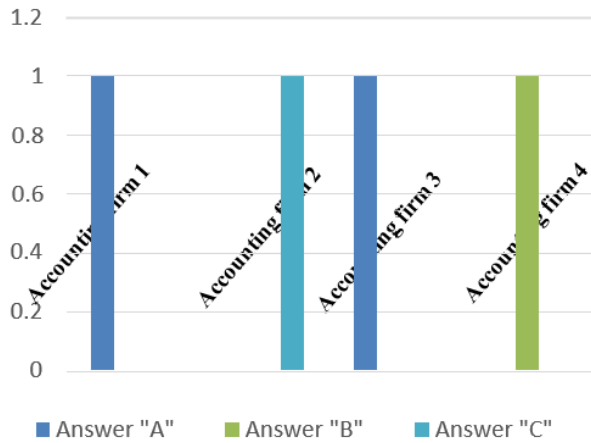
Note: Another benefit observed by workers was that they were able to spend more time with their families and pets

**Graphic 27** Since you have been working as a home office/teleworker, has your interaction with the people in your household improved?  
Source: Own elaboration



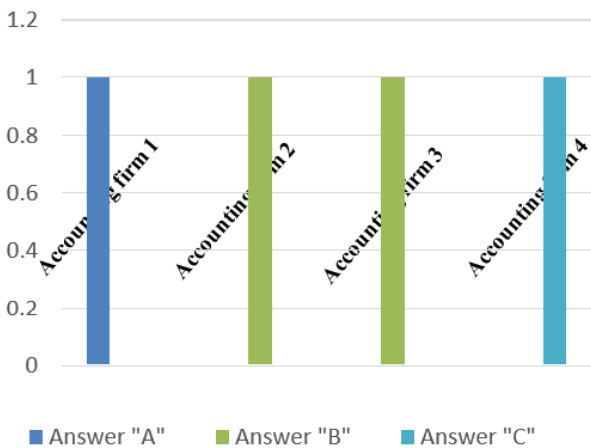
Note: The benefit of the home office modality for workers is notable, causing them to increase their productivity

**Graphic 28** Mention whether you agree or disagree with the benefits of teleworking  
Source: Own elaboration



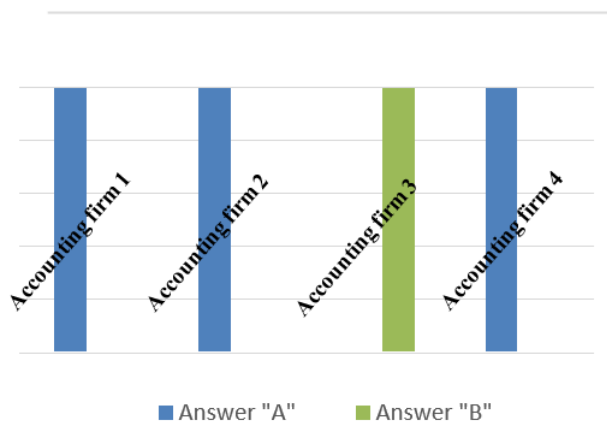
Note: The workers appreciated the benefit of being able to spend more time with their families, because they no longer had so much stress

**Graphic 29** At the time you implemented home-based work, did you notice that you were able to spend more time with your family?  
Source: Own elaboration



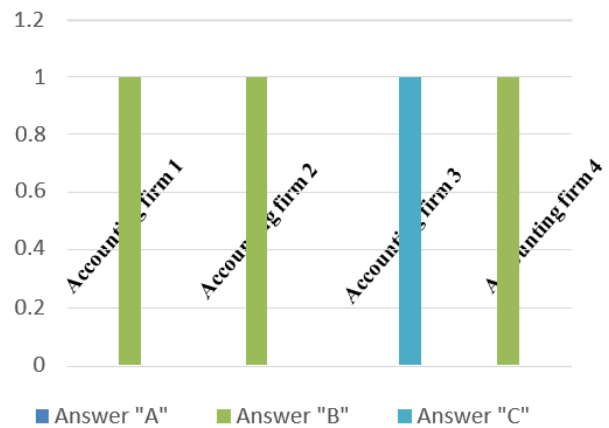
Note: The stress level of the workers was reduced, although with others it decreased little, due to the lack of adaptation to this modality

**Graphic 30** Was the level of stress/anxiety reduced?  
Source: Own elaboration



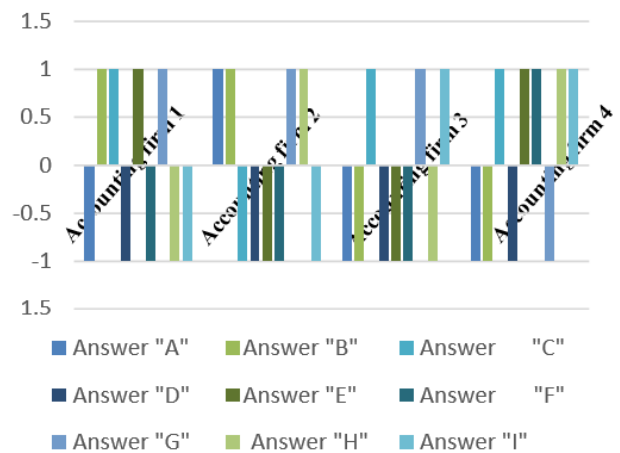
Note: As we can see, many workers were able to have more time to dedicate to their families.

**Graphic 31** When you worked in the home office/telework mode, did you improve your interaction with the inhabitants of your household?  
Source: Own elaboration



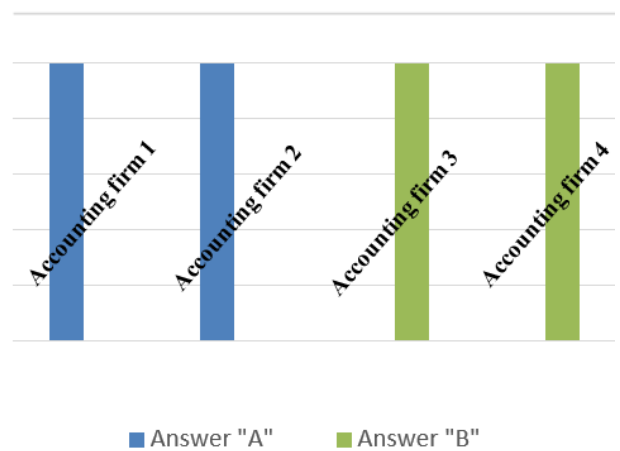
Note: Corroborating with the above, having more time with the family, the feeling that proliferated the most was that of joy

**Graphic 32** Which emotions did you notice decreased?  
Source: Own elaboration



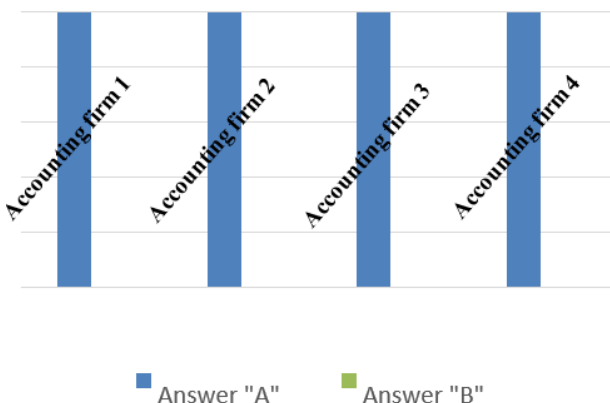
Note: As we can see, there are more distracters that harm workers' productivity when working in the face-to-face mode

**Graphic 33** Select the factors that are detrimental to efficiency and are a distractor  
Source: Own elaboration



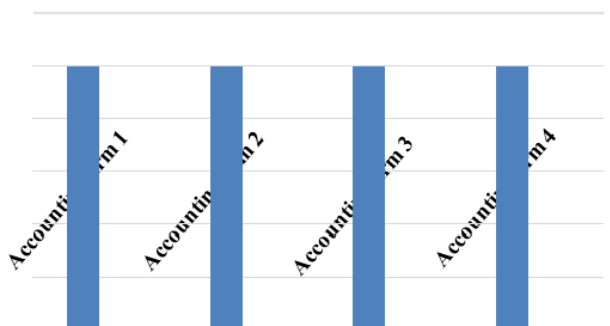
Note: Workers were able to control their work effectiveness, but still suffered from pressure and stress

**Graphic 34** Were the targets achieved as they were before the pandemic?  
Source: Own elaboration



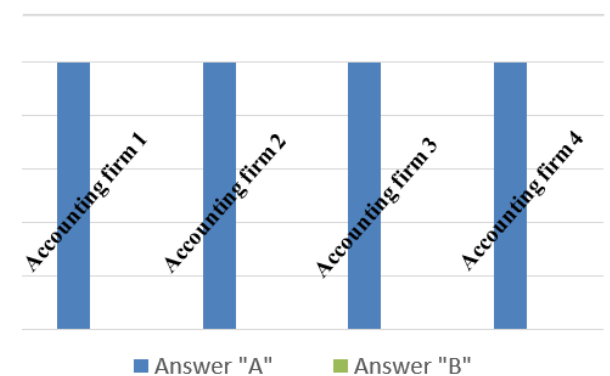
Note: Workers believe that teleworking is ideal for accountancy firms and would agree that they should implement it

**Graphic 35** Do you think telework is ideal for this type of economic sector?  
Source: Own elaboration



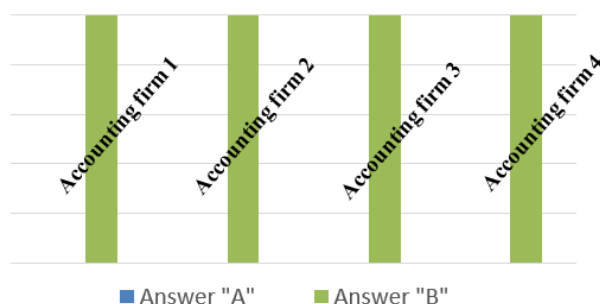
Note: Workers like the idea that firms implement home office as the main modality

**Graphic 36** Do you think that changing policies and a target by goal scheme makes teleworking feasible?  
Source: Own elaboration



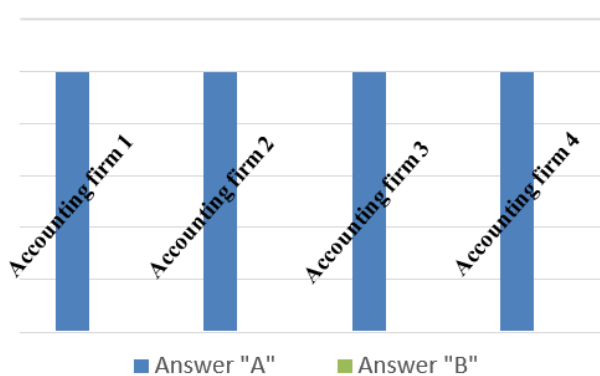
Note: Workers like the idea of firms implementing home office as the main modality

**Graphic 37** Do you think the laws are adequate to protect the worker in a telework model?  
Source: Own elaboration



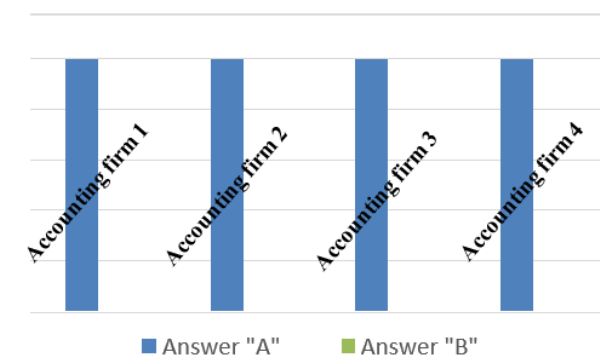
Note: All workers agree that the firms need to make modifications in their work policies to implement home office

**Graphic 38** Do you think the company's policies are good enough for teleworking?  
Source: Own elaboration



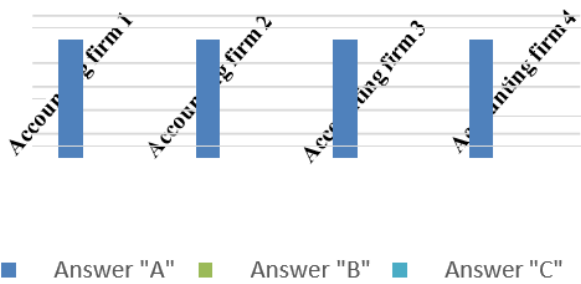
Note: Workers see that home office could be a great change for hiring people with disabilities that prevent them from moving to the workplace

**Graphic 39** Do you agree that telework could be a big change for people with disabilities to be able to move around and access employment?  
Source: Own elaboration



Note: Those who work in the firms think that the most beneficial and ideal for teleworking are the new generations

**Graphic 40** With regard to the evolution of ICTs, do you agree that the new generations are the ones who benefit the most from this new work model?  
Source: Own elaboration



Note: Workers agree in supporting the idea of home office as the main modality of work

**Graphic 41** In the future, would you support the idea of implementing this work model in work that could be adapted?

Source: Own elaboration

## Conclusions

From the data collected in this research on the implementation of the home office in accountancy firms, it can be affirmed that this modality of work has generated a significant impact on the industry. Despite the initial resistance and challenges experienced, most firms have recognised its advantages. The reduction of business expenses and the possibility to expand the business are aspects highlighted by the participants.

Similarly, workers noted a decrease in their daily expenses compared to face-to-face work, which improved their quality of life by allowing them to spend more time resting and spending more time with their families. In addition, most noted an increase in productivity and communication with colleagues, which contributed to a more positive working environment.

Workers are enthusiastic about the idea of firms implementing home office as the main working mode and are willing to support this transition. However, they recognise the need for companies to make changes to their work policies and provide support to ensure the success of telework.

Despite these concerns, the findings of this research reveal that the implementation of home office had a positive impact on workers' lives and perceptions of work. Despite some initial challenges, such as unfamiliarity with information and communication technologies (ICTs), most workers experienced noticeable benefits.

However, some concerns remain, such as the lack of adequate legal regulation and company policies for telework, as well as uncertainty about employees' ability to fulfil their responsibilities and maintain effective communication.

In summary, although challenges and uncertainties remain, most accountancy firms have recognised the feasibility and advantages of the home office in the current context, and some plan to adopt a hybrid approach in the future. This suggests that this mode of working will continue to be a relevant issue in the accounting industry in the coming years.

Overall, this research supports the idea that home office is a viable and beneficial work arrangement that can significantly contribute to improving their quality of life and job satisfaction. Furthermore, the opportunity presented by the potential of the home office to employ people with disabilities is highlighted, along with the preference of the younger generation, who support this way of working.

## References

- Alejo, J. (December 13, 2020). 9 actividades para disminuir el estrés mientras realizas home office. Obtenido de Meridiano.mx: <https://meridiano.mx/seccion/curiosidades/67193/9-actividades-para-disminuir-el-estres-mientras-realizas-home-office>
- Aquije Niño de Guzmán, C. P. (2018). HOME OFFICE COMO ESTRATEGIA PARA LA MOTIVACIÓN Y EFICIENCIA ORGANIZACIONAL. Perú: Universidad de Palermo.
- Bonilla Prieto, Liliana Andrea; Plaza Rocha, Diana Carolina; Soacha de Cerquera, Gladys; Riaño-Casallas, Martha Isabel. (2014). Teletrabajo y su Relación con la Seguridad y Salud en el Trabajo. *Ciencia & Trabajo*, 38-42.
- Conexion Cinvestav. (February 21, 2022). Analizan la movilidad de la población mexicana durante la pandemia. Ciudad de México: Conexion cinvestav. Obtenido de <https://conexion.cinvestav.mx/Publicaciones/analizan-la-movilidad-de-la-poblacion-mexicana-durante-la-pandemia>

Díaz González, E. (2020). Efectos económicos del Coronavirus COVID-19 en la economía de México. Departamento de Estudios Económicos, El Colef.

Escudero, X., Guarner, J., & Galindo Fraga, A. (2020). La pandemia de coronavirus SARS-CoV-2(COVID-19): situación actual e implicaciones para México. *Cardiovascular and Metabolic Science.*, Vol. 31.

Expansión. (February 20, 2020). Coronavirus propicia el experimento de home office más grande de la historia. *EL ECONOMISTA. Factor Capital Humano.* Obtenido de <https://factorcapitalhumano.com/mundo-del-trabajo/coronavirus-propicia-el-experimento-de-home-office-mas-grande-de-la-historia/2020/02/>

García, J. A., & Javier, K. (2020). Los trabajadores de plataformas digitales en la República Dominicana. Santiago: Naciones Unidas.

Hernández Armenta, M. (June 12, 2020). El desencanto del home office: trabajar a distancia no es lo que todos esperaban. *Forbes México.* Obtenido de <https://www.forbes.com.mx/tecnologia-desencanto-homeoffice/>

Huidobro, A. (February 17, 2021). Sage. Obtenido de [sage.com: https://www.sage.com/es-es/blog/teletrabajo-vi-contabilidad-y-ventas-entre-los-sectores-mejor-adaptados/](https://www.sage.com/es-es/blog/teletrabajo-vi-contabilidad-y-ventas-entre-los-sectores-mejor-adaptados/)

Instituto Mexicano para la competitividad A.C. (IMCO). (s.f.). [imco.org.mx](https://imco.org.mx/). Obtenido de <https://imco.org.mx/>

López Jiménez, Daniel Fernando; Fondevila Gascón, Joan Francesc; Sainz, Jorge. (2009). *EL ESTADO DEL TELETRABAJO EN LA BANCA COLOMBIANA Y SUS EFECTOS EN LA VIDA FAMILIAR. RAZÓN Y PALABRA*, 1-27.

maab. (s.f.). El Home Office y los Contadores. Retrieved on 05/22/2021, from: [maab.com.mx: https://www.maab.com.mx/home-office-para-contadores/](https://www.maab.com.mx/home-office-para-contadores/)

Maldonado Tellez, Araceli Montserrat; Roldán Sanchez, Joaquín; Patiño Garcia, Oscar; Pérez Ramirez, Arturo; Martínez Sedglach, Eduardo. (2016). *Modelo de trabajo a distancia aplicando la inteligencia de negocios.* Instituto Politécnico de Nacional.: Ciudad de México.

NU.CEPAL. (July 2020). CEPAL. Retrieved from [cepal.org: https://www.cepal.org/fr/node/51887](https://www.cepal.org/fr/node/51887)

Opalín, L. (March 01, 2021). La Pandemia y el Home Office. *El financiero.* Obtenido de <https://www.elfinanciero.com.mx/opinion/leon-opalin/la-pandemia-y-el-home-office/>

Ortiz García, J. M. (2006). Guía descriptiva para la elaboración de protocolo de investigación. (Vol. vol 12.). Villahermosa, México.

Ramírez Bonilla, R. (01 de Octubre de 2019). Contaduría Pública. (IMCP, Editor) Obtenido de [contaduriapublica.org.mx: https://contaduriapublica.org.mx/2019/10/01/el-impacto-financiero-del-home-office-en-las-organizaciones/](https://contaduriapublica.org.mx/2019/10/01/el-impacto-financiero-del-home-office-en-las-organizaciones/)

Redacción Factor Capital Humano. (May 11, 2021). “¡Se coompran colchones!”: Los principales distractores del home office mexicano. *EL ECONOMISTA. Factor Capital Humano.* Retrieved from <https://factorcapitalhumano.com/mundo-del-trabajo/se-coompran-colchones-los-principales-distractores-del-home-office-mexicano/2021/05/>

Redacción. (04 de Mayo de 2021). Inteligente pero distraído: Encuesta revela distractores en Home Office. *CDMX EN LA RED.* Retrieved from <https://cdmxenlared.com/2021/05/02/encuesta-revela-distractores-en-home-office/>

Rodríguez García, O. (November 2020). Home Office en la nueva normalidad: Retos y futuro del Home Office. (U. L. México, Ed.) *Revista Latinoamericana de Investigación Social*, vol. 3(No. 3), 1-99.

Sierra Castellanos, Y. (2014). Trabajo en casa y calidad de vida: una aproximación conceptual. Bogotá., Colombia.: Universidad El Bosque.



Sin Trafico. (s.f.). sintrafico.com. Obtenido de <http://sintrafico.com/congestion/>

Tellez, J. (2007). TELETRABAJO. En Ensayo sobre la inconstitucionalidad por omisión (págs. 729-739). Ciudad de México: UNAM.