

# The Shifting Dynamics of Work-Life Balance for Accounting Lecturers: Insights from Remote and Hybrid Teaching Models

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## Keywords:

Remote Work; Accounting  
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## Abstract

*This study seeks to address to finding a balance between work, family, and personal well-being is not only crucial for the professional success of faculty members but also for their mental and physical health by examining how the shift to remote and hybrid work models impacts the work-life balance of accounting lecturers. This study used a qualitative online survey to gather a wide range of perspectives and experiences from accounting lecturers that employed a 'Big Q' approach, using open-ended questions to encourage detailed and reflective responses. To identify common themes and patterns within the data, thematic analysis was used. The findings suggest that remote work has profound implications for both the personal and professional lives of accounting lecturers, affecting their work-life balance, productivity, and overall work dynamics. While remote work offers considerable benefits, such as increased flexibility and improved work-life balance, it also presents challenges that must be carefully managed to maximize its positive impact. The findings of this study complement accounting literature that has mainly focused on the traditional work paradigm, requiring in-person presence. The authors identify potential challenges emanating from accounting lecturer work and propose solutions for university to improve work-life balance in a work setting. While this study provides valuable insights, future research should focus on longitudinal studies to better understand the sustained effects of remote work on academic performance, job satisfaction, and career longevity.*

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## INTRODUCTION

### 1. Introduction

This research investigates the effects of remote work and its effect of lecturers' work and their work-live balance. Lecturers need to familiarize themselves with using technology in their research, lecturing, service to aid lecturer discipline and assist lecturers in the execution of positions (Uzorka et al., 2023). Although universities are generally fast in adopting new technology platforms, for a variety of reasons, The utilization of technological tools to augment the teaching and learning process is presently progressing at a gradual pace (Ahmed & Opoku, 2022). The phenomenon during the COVID-19 pandemic, which had an impact on every facet of life, including college life, encouraged more lecturers to work remotely and interact with the academic community through video conferencing and other technologies (Susi, 2020). Work-related burnout, which has been shown to be detrimental to the physical and mental health of lecturers, may be caused by work-life disruption or imbalance (Boamah et al., 2022). The purpose of this study is to qualitatively examine how lecturers' work-life balance is affected by working remotely. Our definition of "working remotely as a lecturer" refers to the incorporation of technology into

the lecturer's work process, and allows for the use of technology in all aspects of the lecturer's work process, including teaching, research, and community service. Similarly, the study's definition of "lecturer work" includes on-campus support work as well as teaching, research, and community service activities.

Given the rapid acceleration of remote work during the pandemic and its consequent implementation in numerous professional contexts, the present study is of particular pertinence (Shirmohammadi et al., 2022). Academic literature (Helsa et al., 2022; Lorenzo-Lledó et al., 2021; Mourtzis et al., 2020) shows that some campuses are considering permanent remote and hybrid work alternatives. The recent call (Sarea et al., 2021) to study the impact of remote and hybrid work options on lecturers is a major driver for this study.

Universities need to understand how remote work affects the work-life balance of faculty as they attempt to balance their community responsibilities with remote and hybrid employment. In this context, "work-life balance" describes how personal and professional lives interact and influence each other. For lecturers, work-life balance is still a major concern that affects their overall job satisfaction and quality of work (Boamah et al., 2022; Juwita & Pancaningrum, 2020). Employees with poor work-life balance tend to be more stressed and tired (Anderson et al., 2002). As MacEwen and Barling (1994) have demonstrated, individuals with reduced concentration capacity exhibit diminished energy levels (Frone et al., 1996). Furthermore, these individuals report a lower overall satisfaction with their professional roles, as evidenced by the findings of Burke and Greenglass (1999). Achieving a healthy work-life balance necessitates the establishment of boundaries between work and personal life, effective time management, and deliberate prioritization of tasks.

In light of the aforementioned, the present study examines how lecturers' work and work-life balance are affected by remote work practices. The present study offers a descriptive perspective on the dynamics of work and work-life balance in lecturers' remote work arrangements. This perspective is based on survey data collected from current Indonesian lecturers. The data set is comprehensive, having been collected from a group of experienced lecturers, 48% of whom have been teaching for more than ten years. This group of experienced lecturers is qualified for this study due to their extensive knowledge, contextual awareness, experience, credibility, and useful suggestions that can improve the research findings. The interpretation of the research findings was informed by the theoretical framework of social presence theory (SPT). The utilization of the in-depth descriptive approach in this study aligns with Gow et al. (2016), as it enables researchers to attain a more profound comprehension of institutions and behaviors.

The results of this study add to the body of knowledge in the field of education, which mostly focuses on the traditional work paradigm that often requires face-to-face interaction. For colleges or universities interested in improving the work-life balance of lecturers in a remote working environment, the researcher also identified potential barriers and disadvantages of remote working and offered solutions. This study contributes to the extant literature by positing that, in contradistinction to the prevailing lecturer employment model, remote work enhances lecturers' work-life balance by providing them with greater flexibility, autonomy, and job control. The study's analysis of work-life balance in the context of a remote lecturer work environment differentiates it from previous research in the lecturer context. By offering a distinctive viewpoint on the work-life balance in various remote lecturer work environments, our research addresses a significant gap in the existing literature.

## 2. Literature Review and Theoretical Framework

### 2.1. The Effect of Remote Work on the Work-Life Balance of Accounting Lecturers

The use of technology in the classroom, often referred to as technology-enhanced learning or e-learning, is referred to as distance learning in education (Sarea et al., 2021). Although not a new phenomenon, before the COVID-19 epidemic, distance learning had supplanted traditional teaching methods. Its effectiveness depended on a number of factors, including the university's technology infrastructure and the digital literacy of both faculty and students (Ober & Kochmańska, 2022). However, as lecturers used digital tools to review other topics and communicate with students, the epidemic made distance learning environments more common.

Since it is assumed that lecturers are more effective when they are physically present at the university, questions about the quality of distance education arise. However, there is conflicting empirical evidence. According to some research, distance learning lowers the quality of education (Islam & Abiona, 2023; Kennedy et al., 2022), this leads to poorer academic performance due to time management issues, lack of personal engagement, and limited access to resources (Islam & Abiona, 2023). Using information from seven different nations' Responses to Education Disruption Survey (REDS) student questionnaire, Kennedy et al., (2022) found evidence of variation in the quality of distance education across countries, with certain countries scoring significantly lower on the distance learning quality scale than others in the sample. In contrast, distance learning is successfully applied in education and improves students' learning environment and performance (Haleem et al., 2022). In addition, the close link between technology and distance learning could improve the quality of learning. Empirical evidence suggests that distance learning does not reduce the quality of learning (Nugroho et al., 2021) but can save time, enable studying at universities regardless of their geographical location, allow combining work and study, and reduce travel costs (Ober & Kochmańska, 2022). Furthermore, remote learning improves efficiency through increased flexibility, time savings, and the availability of digital learning resources.

One component of alternative work arrangements, often integrated with several other work arrangements, is remote learning. Specifically, it offers greater flexibility when incorporated into a flexible work schedule, as it enables lecturers to work from different locations with adjustable hours. During periods of heightened professional demands, remote work enables lecturers to extend their working hours, particularly when tasks can be executed through digital platforms. Consequently, remote work, when utilized in conjunction with other work settings, has the potential to enhance flexibility, thereby leading to improved job satisfaction and enhanced work-life balance.

Achieving organizational goals and improving the quality of lecturers' work depends on work-life balance (Burke and Greenglass, 1999; Boamah et al., 2022). Work-life balance is defined in different ways. According to Delecta, (2011), it is "an individual's ability to meet his or her work and family obligations, as well as other non-work responsibilities and activities". Work-life balance is typically understood to mean that there is no conflict between an employee's family, work, and other responsibilities (Delecta, 2011). Faculty members at universities face problems with heavy workloads, which contribute Linked to decreased career satisfaction and increased turnover (Boamah et al., 2022) and a decline in lecturer quality (Juwita & Pancaningrum, 2020). The phenomenon is attributable to elevated levels of work-family conflict and work conflict (Juwita & Pancaningrum, 2020), and employee burnout (Karima, 2023). The negative effects of burnout and

stressing to faculty work levels also impacts assignment levels, Potential impact on quality of teaching (Zhao et al., 2022).

Research indicates that alternative work arrangements, including flexible schedules, part-time employment, remote work, and workload management, can contribute to the mitigation of work-family conflict and lecturer burnout in academic institutions (Juwita & Pancaningrum, 2020). The association between these alternative work arrangements and improved work-life balance, job satisfaction, reduced burnout, enhanced mental well-being, and decreased intention to resign has been demonstrated (Juwita & Pancaningrum, 2020; Karima, 2023; Thriveni P & Dr. Linus Benedicta D' Souza, 2024). For these alternative work arrangements to be successful, higher education institutions must go beyond the language of work-life balance to support the process. However, there may be drawbacks to these arrangements, such as reduced productivity (Kossek et al., 1999), team cohesiveness, feelings of isolation and communication (Yildizhan et al., 2023). Therefore, the subsequent investigation will examine the impact of these alternative work arrangements on work-life balance and work outcomes of lecturers in higher education depends on a variety of factors, including the needs, preferences, and nature of the work. In order to match the needs of lecturers with the requirements of universities and to increase production, cooperation between universities and lecturers is necessary.

Mohd Noor (2011) investigated the relationship between perceived satisfaction with the work life balance of lecturers at the institutions of higher education and their desire to leave the organization. Research on work-life balance in lecturers who work from anywhere shows that lecturers have a better sense of independence and scheduling flexibility (Lubis et al., 2023). However, remote work can also disrupt the work-life balance of lecturers due to unclear and blurred boundaries between work and family in the home. In addition, working from home requires managing some constraints, such as interference in the family (Ammons, 2013). Although some studies have found less work-family conflict, however, Delanoeije et al. (2019) identified a higher prevalence of work-family tensions among part-time workers on days on which they work from home. This discussion raises the first research question:

*RQ1.* How does remote working affect the work-life balance of lecturers?

## **2.2. Social Presence Theory (SPT)**

Although there is a great deal of research on work-life balance, little is known about the conditions under which lecturers work remotely, despite recent empirical research showing that the number of lecturers working remotely in education is increasing (Sarea et al., 2021). Social presence theory is used in this thesis to fill this gap. A critical consideration in the remote work paradigm pertains to the limitation it imposes on interaction between colleagues and students in a physical setting. This interaction is a cornerstone of effective evaluation and communication, which are indispensable components of academic and professional interactions (Islam & Abiona, 2023; Kennedy et al., 2022). A recent study by Ober & Kochmańska (2022) emphasized that the university's technological infrastructure (conveying social cues such as facial expressions and body language) and the digital competence of lecturers and students as important factors contributing to the efficiency of distance learning. Social presence theory is very important in lecturer-student communication, influencing students' educational process, lecturer-student discussion, lecturer-student relationship and learning evaluation. Therefore, this study adopts social presence theory. Properly evaluate the results given that this study is based on remote work, which requires less physical presence than regular work.

Social presence theory is driving a significant amount of educational research on communication in educational settings. Social presence theory defines social presence as the state of awareness of people communicating with others (Short et al., 1976). Short et al. (1976) developed a theory to compare face-to-face communication with telephone communication, which lacks visual cues. Audio communication has been demonstrated to exhibit higher levels of social presence in comparison to textual communication, with face-to-face engagement being regarded as the most pronounced form of social presence (Short et al., 1976). According to this theory, face-to-face interactions enhance social presence by allowing the analysis of physical cues such as body language and facial emotion, which have the capacity to significantly alter the meaning of auditory information. As social presence increases, individuals become more attuned to their social connections, which in turn affects their behavior, including cooperation, attentiveness, and persuasiveness (Short et al., 1976; Kreijns et al., 2023). Consequently, social presence theory offers a comprehensive theoretical framework for examining the effects of communication components such as synchrony, interaction, and audio-visual cues in the context of remote work.

Recent research shows that remote learning has had a significant impact on education (Islam & Abiona, 2023), accounting lecturers have a positive perception of teaching methods and transformation to online distance learning (Sarea et al., 2021). Sarea et al., (2021) observed that because less time is spent each week on lectures and preparation than with traditional learning, lecturers can manage their time more effectively when using online learning. From the students' perspective, Islam & Abiona (2023) observed that the accessibility and flexibility of online learning may help some students achieve higher grades. Others, however, may struggle with time management, lack of personal interaction, and limited access to resources, which can lead to lower academic performance. Individual students' learning preferences, level of self-control, and availability of necessary equipment and support networks often determine how well distance learning works for them. Islam & Abiona (2023) and Sarea et al., (2021) state that remote work or distance learning has both benefits and challenges for lecturers and affects lecturers' work. The second research question follows from this research:

*RQ2.* How does remote work affect the lecturers' work?

Social presence theory has been used extensively in research on lecturer-student communication, but it has not yet been used in research on lecturers' work-life balance, particularly in research on remote work. Because social presence is significantly limited in asynchronous settings such as remote work, The present study adopted the aforementioned theoretical framework with the objective of elucidating the findings and addressing the lacuna in extant educational literature concerning the effects of work-life balance.

### **3. Method**

#### **3.1. Research design**

We employ a qualitative online survey approach, an underutilized method, that effectively addresses diverse research questions and captures varied views and experiences (Braun & Clarke, 2012). Despite the lack of flexibility in terms of the ability to elicit information in a more open-ended manner, such as that which is possible through interviews, surveys offer particular advantages for prompting and exploring topics of interest (Frith & Gleeson, 2004). The survey design strategy employed is consistent with the "Big Q" approach (Braun & Clarke, 2012; Terry et al., 2017), as opposed to the "Small Q" perspective, which places more emphasis on issues such as

generalizability, interrater reliability, bias avoidance, and trustworthiness. The Big Q approach, which involves the formulation of extensive, open-ended inquiries, is particularly well-suited to this objective. This method was selected because it facilitates a comprehensive exploration of phenomena, including the impact of the pandemic on educational developments. Moreover, the educational landscape is undergoing rapid transformation due to the emergence of new technologies. The Big Q qualitative technique enabled us to obtain immediate feedback from a geographically dispersed population regarding the impact of remote working on lecturers' work and work-life balance.

The utilization of inter-rater reliability and comparable coding procedures as a criterion of quality is particularly discouraged by the type of thematic analysis employed (Braun & Clarke, 2012; Terry et al., 2017). This perspective is rooted in ontological and epistemological assumptions that are incongruent with the principles of thematic analysis (Braun & Clarke, 2012). Our participants exhibited a high level of motivation and provided comprehensive responses to the survey questions. However, it should be noted that qualitative survey data may not always capture the depth and complexity of interview data (Braun & Clarke, 2012). The selection criteria for study participants were derived from a comprehensive evaluation of tenured lecturers at Indonesian institutions.

### 3.2. Data Collection

A structured online survey was used to collect information from 131 lecturers. Between July 2023 and August 2024, tenured lecturers received a link to a survey. The demographic composition of the sample included 45.8% male and 54.2% female, with the majority aged 31-40 years (38.5%) and having more than 10 years of teaching experience (48%). Of the total participants, 62.5% were from private universities. Table 1 summarizes the demographics and highlights how representative the sample is in terms of gender, age, experience, and institutional affiliation. Experienced lecturers possess a wealth of background information and a profound understanding of the education sector, the demands of teaching, and the intricacies of work-life balance. Consequently, they are well-suited candidates for our study, as their extensive expertise contributes to the validity and reliability of our findings. In addition, although we made the survey instrument available to both public and private universities, the fact that the majority of participants (56.6%) were state university lecturers was an unintended consequence. Private universities operate in niche markets and cater to the same student base as public universities, but adopt different strategies based on size. The selection of private universities in this study is significant, as it provides a broad perspective on work-life balance in education across many institutional types. This diversity is crucial for capturing the varying challenges and opportunities faced by lecturers in both public and private institutions. The inclusion of private universities is essential to provide a more complete picture of the educational landscape, even though public universities dominate educational research because of their greater resources.

***Table 1. Respondent Demographic Information***

Attribute	Frequency	%
<b>Gender</b>		
Male	60	45,8
Female	71	54,2
<b>Total</b>	<b>131</b>	<b>100</b>
<b>Age Group</b>		

Attribute	Frequency	%
1. < 30	3	2,6
2. 31-40	48	37
3. 41-50	50	38,5
4. 51-60	25	19,3
5. > 60	4	2,6
<b>Total</b>	<b>131</b>	<b>100</b>

Experience		
1. < 5 Years	25	19
2. 6-10 Years	43	33
3. 11-15 Years	21	16
4. 16-20 Years	20	15
5. > 21 Years	22	17
Total	131	100

Type of College		
• Public	74	56,6
• Private	57	43,4
<b>Total</b>	<b>131</b>	<b>100</b>

Source: Data processed (2024)

### 3.3. Data Analysis

As this research is among the first in the field of education, we prioritized the attainment of a comprehensive and holistic understanding of work-life balance in a distance education environment. Because the questions were exploratory and open-ended, this method allowed us to capture a broader perspective without delving into specific demographic or experiential differences. Irrespective of the institution's size, adopting this holistic approach facilitated the identification of overarching trends, shared experiences, and prevailing perspectives within the lecturing profession. Consequently, by identifying broad trends that facilitate the formulation of actionable recommendations for higher education and establish a foundation for future research endeavours, this study establishes the foundation for subsequent investigations of subgroup disparities.

An online survey was used. Fourteen experienced lecturers from public universities participated in our survey pilot. We made changes based on their suggestions and responses, ensuring that the reflection questions met the overall goals of the study. A survey was conducted to ascertain the impact of remote work on work-life balance. The participants' responses encompassed a range of lengths, from succinct statements to comprehensive accounts. The resultant information reflects a variety of perspectives on the impact of remote work on lecturers' productivity and work-life balance.

The data were analyzed using the thematic analysis approach developed by (Braun & Clarke, 2012; see also Terry et al., 2017). The semantic components of the data, which are directly related to the language of the respondents the latent features were found to be influenced by the underlying concepts, are the main focus of this study. Essentially, this study uses an inductive methodology in which themes and codes are extracted from the data. As the analysis of the research is based on a social constructionist theoretical framework, it adopts a critical stance (Smith

et al., 2009) and does not take the opinions of the respondents for granted (Burr, 2003). The objective of this research endeavor is twofold: first, to provide a comprehensive reflection of the respondents' interpretations of their experiences, and second, to methodically assess the validity of their assumptions and the systems of understanding they have developed.

Data analysis entails the process of familiarizing oneself with survey responses through repeated readings. This is followed by the iterative coding process, in which codes are reviewed and refined as the study progresses. The subsequent stage of the analysis entailed the categorization of codes into themes based on their frequency and the identification of patterns across the dataset (Braun & Clarke, 2012; Terry et al., 2017). The data, coding, and coded data were all carefully reviewed by the researcher. The development of themes was also collaborative and iterative. Each theme is centered on a fundamental organizing concept that functions as the underlying principle for the thematic interpretation of the data (Terry et al., 2017). It should be emphasized that the quotes shown are examples of the issues in question and do not necessarily represent the full range of respondents' comments.

#### 4. Result

This study underscores the significant impact that digitalization and the shift to remote work have had on the work-life balance and work efficiency of accounting lecturers. The findings reveal that while digital tools and remote work contribute to greater flexibility and efficiency in managing academic responsibilities, they also bring challenges related to communication and collaboration. Despite these hurdles, remote work offers opportunities for more adaptable and effective work arrangements. The results are categorized into key themes, with relevant sub-themes presented in the tables below to provide a clear and organized overview.

##### 4.1. Work-Life Balance of Accounting Lecturers and Digitalization

The adoption of digital tools and technologies has notably influenced how accounting lecturers manage their work-life balance. Overall, digitalization has been viewed positively, as it increases flexibility and efficiency in remote work environments. The integration of digital technologies has allowed lecturers to streamline tasks, minimize commuting time, and better manage their professional responsibilities, all of which contribute to an improved work-life balance. These findings are summarized in Table 2.

***Table 2. Interview Results of Flexibility and Efficiency in Remote Learning Environment***

Type of Institution	Experience (Years)	Summary
Private University	9	More efficient working from home due to fewer distractions.
Public University	15	Work becomes more flexible, and travel time is reduced, increasing efficiency.
Private University	5	Students and lecturers save time, task automation is more efficient.
Public University	>20	Better planning opportunities, better reflection, unnecessary travel avoided.



Private University	>20	Well-prepared technology setup for working digitally.
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Source: Data processed (2024).

Participants consistently highlighted that digitalization significantly improved task efficiency, reduced commuting time, and facilitated better planning. For example, one lecturer with nine years of experience at a private university shared that the home environment, with fewer workplace distractions, allowed for better focus and increased productivity. Similarly, lecturers with over 20 years of experience emphasized the advantages of using automation and digital planning tools, which enabled them to dedicate more time to high-value tasks. However, the study also revealed disparities in technological preparedness. While well-equipped home offices boosted productivity, inadequate setups led to frustration and inefficiency. These findings stress the critical need for institutional support to ensure that lecturers have access to the necessary digital tools and resources.

#### 4.2. Social Implications and Family Life

While digitalization has brought increased flexibility, it has also affected social interactions and family dynamics. Table 3 highlights the social implications and the perceived impact of remote work on family life.

**Table 3. Interview Results of Social Implications and Family Life**

Type of Institution	Experience (Years)	Interview Summary
Private University	15	Social interaction is disrupted, virtual meetings are not the same as physical ones.
Public University	16	Loss of social networks, feeling bored, missing direct interaction with colleagues.
Private University	4	Easier to combine work and family life.
Public University	15	Flexibility for breaks and exercise, increased work efficiency at home.

Source: Data processed (2024).

Many lecturers voiced concerns about the loss of social connections as a result of increased reliance on virtual platforms. For example, one lecturer with 15 years of experience at a private university noted that virtual meetings simply don't offer the same level of engagement as face-to-face interactions, leaving a sense of social disconnect. Another lecturer from a public university with 16 years of experience shared similar sentiments, expressing frustration over the decline of social networks and the growing sense of isolation and monotony from the lack of in-person interactions with colleagues and students.

On the other hand, some lecturers highlighted the positive aspects of remote work, particularly its impact on family life. A lecturer from a private university with four years of experience shared that working remotely made it much easier to balance professional responsibilities with family obligations. Similarly, a public university lecturer with 15 years of experience noted how remote work allowed for greater flexibility to schedule breaks and physical activities, which not only boosted work efficiency but also improved their overall well-being.

#### 4.3. Challenges in Task Complexity and Collaboration

The transition to remote work posed challenges in managing complex tasks and fostering collaboration. Table 4 outlines key findings related to these challenges.

**Table 4. Interview Results of Complex Tasks and Efficiency in Remote Learning**

Type of Institution	Experience (Years)	Interview Summary
Private University	20	Easier to involve practitioners in digital meetings.
Public University	12	Waiting time for task completion increases.
Public University	22	New relationships are better built physically.
Private University	15	Discussions and evaluations are more difficult to conduct digitally.

Source: Data processed (2024).

While digital platforms facilitated certain aspects of work, such as involving external practitioners in meetings, participants emphasized the limitations of remote communication. For instance, a lecturer with 15 years of experience highlighted difficulties in conducting meaningful evaluations and discussions online, citing the lack of non-verbal cues as a major barrier. Lecturers also noted the importance of physical presence in building relationships and fostering collaboration. A public university lecturer with 22 years of experience emphasized that new professional relationships were more effectively established through in-person interactions.

#### 4.4. Challenges in Task Complexity and Collaboration

Remote work brought mixed outcomes for academic responsibilities, particularly in supervising peers and integrating new lecturers. Table 5 highlights challenges in communication, collaboration, and distance learning.

**Table 5. Interview Results of Challenges in Communication, Collaboration, and Distance Learning**

Type of Institution	Experience (Years)	Interview Summary
Public University	10	Supervision is more difficult without face-to-face discussions
Public University	9	Challenges for new lecturers in orientation and group integration.
Private University	6	New lecturers need support that is hard to provide during remote work.
Public University	11	Knowledge transfer among lecturers declines without face-to-face interaction.
Public University	12	Difficult to gauge student understanding digitally, an important element in teaching.

Source: Data processed (2024).

Participants highlighted the challenges of mentoring and integrating new lecturers in remote settings. A lecturer with 10 years of experience noted that supervision was less effective without

informal, face-to-face interactions. Similarly, lecturers with six and nine years of experience emphasized that new instructors struggled to integrate into the academic community without adequate in-person guidance. The ability to gauge student understanding was another recurring concern. A public university lecturer observed that the absence of real-time, non-verbal feedback in remote settings hindered effective teaching and learning.

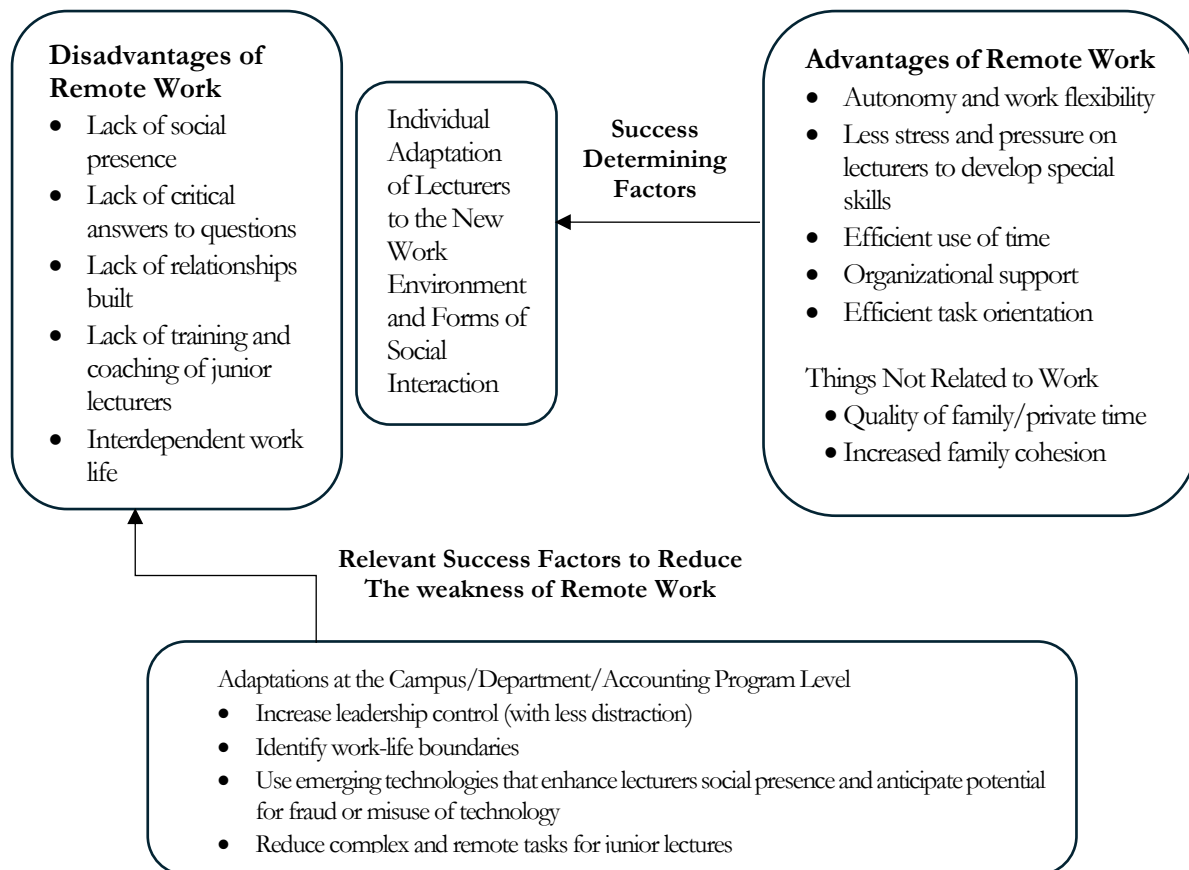
## 5. Discussion

The findings of this study provide a nuanced understanding of the complex and multifaceted impacts of remote work on accounting lecturers' work-life balance and work efficiency. Specifically, our results suggest that remote work offers accounting lecturers greater autonomy in managing their schedules, which plays a central role in fostering a more balanced work-life dynamic. These findings align with previous research advocating for flexible work arrangements, such as telecommuting and flexible schedules, to mitigate work-family conflict and reduce burnout (Juwita & Pancaningrum, 2020). By enabling lecturers to adjust their work hours to better fit their personal lives, remote work has emerged as a key factor in enhancing work-life balance in higher education.

The autonomy afforded by remote work appears to be a significant contributor to lecturers' ability to manage both professional and personal commitments. This supports the view of Thriveni P & Dr. Linus Benedicta D' Souza (2024) who emphasize that flexibility in work schedules is critical for academics to navigate the competing demands of their professional and personal lives. In a similar vein, (Handayani et al., 2018) who argue that autonomy is a critical enabler of work-life balance, allowing individuals to tailor their work schedules to their unique needs and circumstances. For accounting lecturers, this increased flexibility has been particularly beneficial, as it allows them to avoid the rigid structures of traditional in-person teaching models. Lecturers can now adapt their work schedules to accommodate personal responsibilities, such as childcare or caregiving duties, which were especially relevant during the pandemic. Moreover, this flexibility has been found to improve job satisfaction by granting lecturers greater control over their professional commitments. As remote work reduces the constraints imposed by commuting and rigid office hours, lecturers are better positioned to engage in reflective practices and prioritize tasks based on their personal and professional goals. This finding reinforces the argument that flexibility not only supports a better work-life balance but also enhances job satisfaction, as lecturers can more effectively integrate their professional duties with their personal lives.

However, Despite the positive effects of autonomy and flexibility associated with remote work, our study also revealed several challenges. Previous research has similarly highlighted that the lack of face-to-face interaction and the limitations of online communication can create barriers to effective collaboration and teaching (Mourtzis et al., 2020). While remote work offers increased flexibility, the absence of visual and emotional cues during online meetings can hinder the richness of academic interactions. Lecturers in our study expressed concerns about maintaining student engagement and providing the same level of interaction and support as in traditional classroom settings. These challenges underscore the need to balance the benefits of flexibility with the necessity of effective communication and collaboration in academic environments.

### ***Figure 1. An Integrative Model of the Impact of Remote Work on Accounting Lecturers' Work-Life Balance***



Furthermore, while lecturers appreciated the reduced commuting time and greater control over their schedules, the shift to remote work was not without its drawbacks. Many participants reported that the blurred boundaries between home and work life made it difficult to disconnect from work, a factor that, in some cases, exacerbated stress and contributed to burnout. This finding resonates with the work of by Juwita & Pancaningrum (2020); Karima (2023), who suggest that while flexible work arrangements can improve work-life balance, they can also create expectations of constant availability, leading to negative consequences such as burnout over time.

In this context, while remote work can enhance work-life balance by offering greater flexibility, it also introduces new stressors that require careful management. The blurred boundaries between work and personal life—particularly in home environments—can lead to an increase in work demands and challenges in maintaining personal well-being. These results emphasize the need for lecturers to establish clear boundaries between professional and personal time in order to prevent burnout.

Interestingly, despite these potential drawbacks, remote work has also contributed to reduced stress levels associated with traditional teaching responsibilities. The increased flexibility allowed by remote work, such as the ability to schedule work hours more efficiently and eliminate commuting time, has been a key factor in alleviating stress. These benefits demonstrate that, when managed effectively, remote work can provide a better work-life balance for lecturers, improving both their professional efficiency and personal well-being.

## 5. Conclusion

This study explored the effects of remote work on the work-life balance and work efficiency of accounting lecturers during the transition to digital learning environments, a shift that was significantly accelerated by the COVID-19 pandemic. The findings suggest that remote work has profound implications for both the personal and professional lives of accounting lecturers, affecting their work-life balance, productivity, and overall work dynamics.

First, the digitalization of academic tasks has notably enhanced flexibility and efficiency in the execution of teaching responsibilities. Lecturers reported that the adoption of digital tools and technologies facilitated better task automation, improved planning, and more effective time management, leading to increased productivity and reduced commuting time. However, despite these advantages, challenges in communication and collaboration were also evident. The lack of face-to-face interaction made it more difficult to maintain relationships, supervise peers effectively, and engage with new lecturers. Additionally, lecturers noted difficulties in gauging student understanding and fostering meaningful academic discussions in a remote environment, which highlights the limitations of digital platforms in supporting fully interactive and engaging learning experiences.

On a positive note, the study also emphasized the role of remote work in alleviating stress and providing greater autonomy to lecturers, which is essential for maintaining a healthy work-life balance. The flexibility to manage their work schedules allowed lecturers to seamlessly transition between professional and personal responsibilities, leading to enhanced job satisfaction. This autonomy, in turn, appears to have a positive effect on reducing burnout and turnover intentions, which have been significant concerns within the academic profession.

In conclusion, while remote work offers considerable benefits, such as increased flexibility and improved work-life balance, it also presents challenges that must be carefully managed to maximize its positive impact. The findings underscore the importance of balancing the flexibility of remote work with effective communication and collaboration to maintain strong professional relationships and ensure the quality of teaching. Future research could explore the long-term effects of remote work on academic careers, the role of digital tools in fostering collaborative learning environments, and strategies for mitigating the challenges associated with remote teaching.

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