

The Importance Of Accounting Professional's Motivation In Relation To Teleworking

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ABSTRACT

The various transformations marked by social, economic and political life in the last decades, have given a prominent place to telework in many fields being accounting one of them. In times of uncertainty, many accounting firms have implemented telework arrangements to provide flexibility and support for employees who seek an acceptable balance between career and family. It is also in this scenario that teleworking comes to assume a fundamental role for the development of accounting itself. Teleworking thus arises as a response to the pandemic situation experienced in our country since March 2020, raising the question of the motivation of accounting professionals in the face of adaptation, motivation and experiences related to teleworking. Through an exploratory-descriptive investigation with a qualitative approach based on the application of a scale of motivation for professionals (adapted), it was our intention to assess the levels of motivation expressed by the accounting professionals in view of the change from in person to online attendance (telework) due to the Covid-19 pandemic.

Keywords: Teleworking; motivation; accounting; professionals.

TELEWORKING

The process of global restructuring of the economy, leveraged by scientific and technological development, provided an acceleration in the development of relationships in the virtual world, announcing a new social organization, in which the development of various activities depends increasingly on technology (1).

In this context, ways of life and work are redesigned, imposing a new pace of development with regard to human activities. Labor relations take on a new dimension, imposing a redefinition of time and space. Recognition of the working relationship characterized by the use of information and communication technology in the development of its activities has become inevitable (2).

In the context of the European Employment Strategy, the European Council invited social partners to negotiate agreements to modernize the organization of work, including flexible working arrangements, with the aim of improving the productivity and competitiveness of companies and ensuring the necessary balance between flexibility and security.

As described in Ramalho (2019)(2), this new way of working breaks with the Aristotelian unity of place, time and work, allowing for the revitalization of rural centers, the possibility for workers to organize their own working hours and reach autonomously your goals. On the other hand, teleworking, now with the use of electronic means, which translates into repetition, can represent lower wages and invasion of private life.

ADVANTAGES AND DISADVANTAGES OF TELEWORKING

Jack Niles is regarded as the creator of teleworking, having advanced with the idea of reversing the classic relationship between workplace and worker about forty years ago, calling himself. Initially, as telecommuting, evolving the concept to telework (2).

Teleworking appears, then, as a result of the natural evolution that supposes the integration and mass implementation of new technologies to certain activities, focusing on the way of organizing work, being visible the effects on the structure of the company, which passes from a centralized, inherited organization. from the industrial revolution, to flexibility, with many advantages, but also some drawbacks (3). It is possible to state that, from the moment the term teleworking was created, teleworking has always had staunch supporters and great critics, with the former tending to hyperbolize its benefits and the latter to accentuate its disadvantages (4).

For the worker

Teleworkers, especially those who work at home, generally spend less time producing at home what they would produce at the office. In addition to saving time that was previously spent traveling, the teleworker stops suffering from the stress and anxiety caused by traffic. This has effects not only on increasing productivity, but also on reducing stress and anxiety and spending on transport, food and clothing. Thus, we can conclude that one of the great advantages of teleworking is that it saves travel time to the company, and the fact that activities are carried out without interruption, and is also associated with a reduction in stress and anxiety and also in everyday expenses. Another advantage of telecommuting is the flexibility of working hours. According to Gallardo (1998), teleworking presents itself as a release from the inconveniences of the old industrial work: the rigidity of schedules, the short time for leisure, rest, leisure and the lack of personal autonomy in the development of tasks, among others. As disadvantages of teleworking, we can mention the risk of social isolation and the demand for enormous self-discipline for time management and the separation of professional and personal life.

For the company

With regard to companies, the main advantages are related to the reduction of costs with the physical structure, organizational efficiency and greater productivity. In addition to hourly flexibility, teleworking also allows geographic flexibility and gives the company the opportunity to operate 24 hours a day, globally, and the possibility to deal with contingencies of the most varied nature, eg, epidemics, terrorist threats, transport strikes and storms, which reduces the risk of production interruption. In turn, the disadvantages for the beneficiary of the activity normally associated with home teleworking are: the installation of a climate of uneasiness between teleworkers and non-teleworkers, namely that non-teleworkers think that hierarchical superiors forget teleworkers at the time of distribution of tasks and that teleworkers do not work as much as non-teleworkers; the weakening of team spirit; the absence of informal learning, which "takes place

by the water cooler, at lunch or in the corridors”, and the difficulty in transmitting the culture of the organization of the activity's beneficiary (5).

For the society

According to Abrantes and Silva (2016)(6), telework can create jobs for society, as it allows the opening of new jobs, due to the possibility of implementing projects in view of the world market. Another important issue is the reduction of congestion in cities, the decrease in the need to build new road infrastructures; the reduction of air pollution; energy saving from fossil fuels; the slowdown in heating global and increased job opportunities for certain categories of citizens, e.g., citizens with disabilities, citizens who are caregivers and citizens living in rural or economically undeveloped areas. As for the disadvantages for society usually associated with home teleworking, they are the weakening of professional solidarity and the decrease in the capacity for social interaction, which can give rise to disruptive behaviors (7).

Notwithstanding the advantages and disadvantages that teleworking entails, this is seen as a phenomenon that imposes adaptations on companies, workers and society.

THE MOTIVATION

The Portuguese population has shown a wide variety of concerns regarding the need to adjust to the radical changes that the COVID-19 pandemic caused in the organization of our day-to-day lives. Parents, or guardians, are a segment of this population that has faced a significant demand to adapt to new family, educational and professional dynamics on an uninterrupted basis. The realization of diverse roles simultaneously and in the same physical and psychological space, reveals a state of overcoming and permanent reinvention. In this sense, there was an urgent need to adjust plans, roles, spaces and time in relation to readjusting professional and family activity (8,9).

By taking the perspective of professionals in this investigation, we intend to contribute to a more in-depth knowledge of their interests and motivations in view of the need and motivation inherent in adapting to the modality of telework due to Pandemic Covid-19. Therefore, it is important to understand and know how professionals are facing the telework modality and its adaptation to it, in addition to pointing out possibilities for improving organizational management.

OBJECTIVE, SAMPLE AND METHODOLOGY

Study Objective

The objective of the present work was to analyze, through the application of a motivation scale, the perception of professionals in the field of accounting, in function exercises through the telework modality, about the difficulties they face in their professional practice, in view of the change to telecommuting due to the Covid-19 Pandemic. In particular, we intend to understand the motivation of these professionals in relation to distance working through teleworking.

Methodology

According to Ferreira (n.d.) (10), there are few instruments for assessing motivation in an organizational context. The design adopted in the present investigation is of the exploratory-descriptive type with a quantitative approach based on the application of a questionnaire, aiming to assess the motivation adapted to the type of telework created by the pandemic.

The questionnaire used was the following:

Work Motivation Questionnaire adapted to telework (due to the Covid-19 pandemic) - (11).

Theoretical sampling did not start with a defined number of participants, but with the harvest directed to a group, that of accounting professionals.

A questionnaire composed of two parts was applied: I - Sociodemographic related data, and II - Specific questions composed by the adaptation of the Work Motivation Scale by Lorber and Skela Savič (2012), in view of the need to adapt to telework due to the Covid-19 pandemic. Thus, questions 1-6 correspond to the scope of personal development; questions 7-10 regarding the leadership style; questions 11-17 on the scope of motivation and concern for the team's well-being; and questions 18-21 regarding cooperation and interpersonal relationships.

The objective of the questionnaire was to obtain information taking into account the object of study of the present investigation.

Data collection

For systematic data collection, 60 questionnaires were distributed, of which we obtained 43 responses.

Sample characterization

In the present study, we used a convenience sampling process, which is not a random sample, focusing on accounting professionals who are working through teleworking.

DATA ANALYSIS AND DISCUSSION

Given that we are dealing with the analysis of questions, based on a scale, we chose to proceed with a qualitative analysis.

Thus, regarding the first question, *Taking into account the teleworking situation, I am very satisfied with the work I do*, 49.4% of the participants referred to the moderate correspondence option, followed by 39.5% with total correspondence, 9.1% with a lot of correspondence and 2% with little correspondence.

Regarding the second question, *Taking into account the teleworking situation, I am very satisfied with the promotion opportunities that arise in the organization for which I work*, the vast majority of teachers did not identify with the question (49.2%, none correspondence), 28.1% of respondents opted for the moderate response, 11.6% little correspondence, 7.3% much correspondence, and only 3.8% of respondents fully identified themselves with the question (total correspondence).

With regard to the third question, *Taking into account the teleworking situation, I am very pleased with the opportunities to specialize that I receive*, the answers are divided into moderate correspondence (36.8%) and no correspondence (20, 4%), 18.8% little correspondence, followed by 15.4% with total correspondence and 8.6% with much correspondence.

Regarding the fourth question, *Taking into account the situation of teleworking, I am very satisfied with the level of autonomy for decision-making that I have*, most of the interviewed teachers identifies with the question, focusing the answers in moderate and total correspondence. (43.1%

and 17.2%, respectively). 21.4% identified themselves with the option little correspondence, 15.2% with no correspondence and only 3.1% with the option very correspondence.

Regarding the fifth question, *Taking into account the teleworking situation, I am very satisfied with my work in general*, most of the respondents identified themselves with the question, with the responses being in moderate and total correspondence (45.3% and 19.4%, respectively). 19.4% identified themselves with the option little correspondence, 10.2% with no correspondence and only 5.7% with the option very correspondence.

In the sixth question, *Taking into account the teleworking situation, I am very satisfied with the recognition and confidence that the organization demonstrates about my work*, again most of the interviewed professors identify themselves with the question, focusing the responses in moderation. and total correspondence (37.4% and 30.2%, respectively). 13.1% identified themselves with the low correspondence option, 10.2% with no correspondence and only 9.1% with the high correspondence option.

Regarding the seventh question, *Taking into account the teleworking situation, I am very satisfied with the management of the organization for which I work*, 53.9% of the participants mentioned the moderate correspondence option, followed by 40.3% with total correspondence, 11% with a lot of correspondence and 3.8% with little correspondence.

Regarding the eighth question, *Taking into account the teleworking situation, I am very satisfied with the leadership style of my supervisor*, 45.6% of the respondents reported no correspondence, not identifying with the question, followed by moderate correspondence with 35.5%, little correspondence with 12.7%, much correspondence with 3.8% and total correspondence with 2.4%. Regarding the ninth question, *Taking into account the teleworking situation, I am very satisfied with the way my supervisor provides me with feedback on my work*, 57.6% of the teachers opted for the moderate response, 22.5% total correspondence, 12.4% much correspondence, 5% little correspondence and only 2.5% no correspondence.

In the tenth question, which concerns *With regard to the teleworking situation, I am very satisfied with the type of control that the organization for which I work uses to guide and accompany me*, 53.8% of the participants referred to moderate correspondence option, followed by 40.4% with total correspondence, 11% with a lot of correspondence and 3.8% with little correspondence.

Regarding the eleventh question, *Taking into account the teleworking situation, I am very satisfied with the salary I currently receive*, most of the respondents did not identify themselves with the question, opting for the answer no correspondence (36.3%), followed by the moderate correspondence option with 35.1%, total correspondence with 11.3%, little correspondence with 9.8% and much correspondence with 7.5%.

Regarding the twelfth question, *Taking into account the teleworking situation, I am very satisfied with the feeling of job security and stability that the organization I work for transmits to me*, 56.4% of the respondents did not identify with the question, having responded with the option no correspondence, followed by moderate correspondence with 16.7%, little correspondence with 14.1% and total correspondence with only 7.7% and a great correspondence with 5.1%.

In the thirteenth question, *Taking into account the teleworking situation, I am very satisfied with the status I have in the organization for which I work*, 41.8% answered with moderate correspondence, followed by the option no correspondence with 22, 7%, with only 12.7% identified themselves with the total correspondence option, 15.2% with little correspondence and 7.6% with a lot of correspondence.

In the fourteenth question, *Taking into account the teleworking situation, I am very satisfied with the way I am motivated to develop at a professional level*, 67.1% of the participants identified with the option no correspondence, 12.7 % moderate correspondence, 11.4% little correspondence, with only 5.1% responding to total correspondence and 3.7% much correspondence.

According to the fifteenth question, *Taking into account the teleworking situation, I am very satisfied with the ways that the organization I work for motivates me*, 55.3% of the participants indicated the moderate correspondence option, while the rest they were divided between total correspondence (15.9%), a lot of correspondence (13.9%), and 8.9% reported no correspondence. Only 6% indicated the option little correspondence.

Regarding the sixteenth question, *Taking into account the teleworking situation, I am very satisfied with the concern for the well-being of all employees shown by the organization for which I work*, the vast majority of participants (48.7%), reported not identifying with the question (no correspondence), while 20.5% indicated the answer little correspondence and only 5.1% total correspondence. The remaining 25.7% reported moderate correspondence.

In the seventeenth question, *Taking into account the teleworking situation, I am very satisfied with my workload*, 58.2% of the respondents answered with moderate correspondence, 24.3% total correspondence, 7.3% little correspondence, 6,4% a lot of correspondence and 3.8% no correspondence.

Regarding the eighteenth question, *Taking into account the teleworking situation, I am very satisfied with my colleagues and my co-workers*, 48.1% of the participants answered with moderate correspondence, while 26.6% identified themselves totally with the question. There is little or no correspondence, both with 10.1% responses and 5.1% with a lot of correspondence.

According to the nineteenth question, *Taking into account the teleworking situation, I am very satisfied with the professional relations between the employees of the organization for which I work*, the answers are divided into moderate correspondence (36.7%) and none correspondence (21.5%), 17.7% little correspondence, followed by 16.5% with total correspondence and 7.6% with much correspondence.

Regarding the twentieth question, *Taking into account the teleworking situation, I am very satisfied with the number of activities I perform and the amount of work I have to do*, 53.4% of the teachers answered that they identify themselves moderate, with the question. This is followed by 22.7% of the participants who chose the option little correspondence, 12% no correspondence, 6.7% much correspondence and only 5.2% reported total correspondence.

In the twenty-first question, *Taking into account the teleworking situation, I am very satisfied with the general conditions of my work*, 48.1% of the participants answered with moderate correspondence, while 26.6% fully identified themselves with the question. There is little or no correspondence, both with 10.1% responses and 5.1% with a lot of correspondence.

CONCLUSION

After analyzing the results obtained, it was possible to conclude that the vast majority of the interviewed accounting workers demonstrated a good adaptation to the new modality of teleworking, referring the support obtained by the companies to which they work both in the level of autonomy given in decision-making, as well as the level of trust and recognition shown by the companies, as well as the capacity of organization and management of work by the accounting professionals questioned. The team and collaboration spirit developed among the workers is also highlighted. In general, the accounting professionals surveyed are satisfied with their adaptation to teleworking, as well as with the general conditions that were provided to them to carry it out.

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