



INSTITUTE FOR ACCOUNTING AND CONTROL

Accounting Research Workshop (ARW) – Winter Term 2021

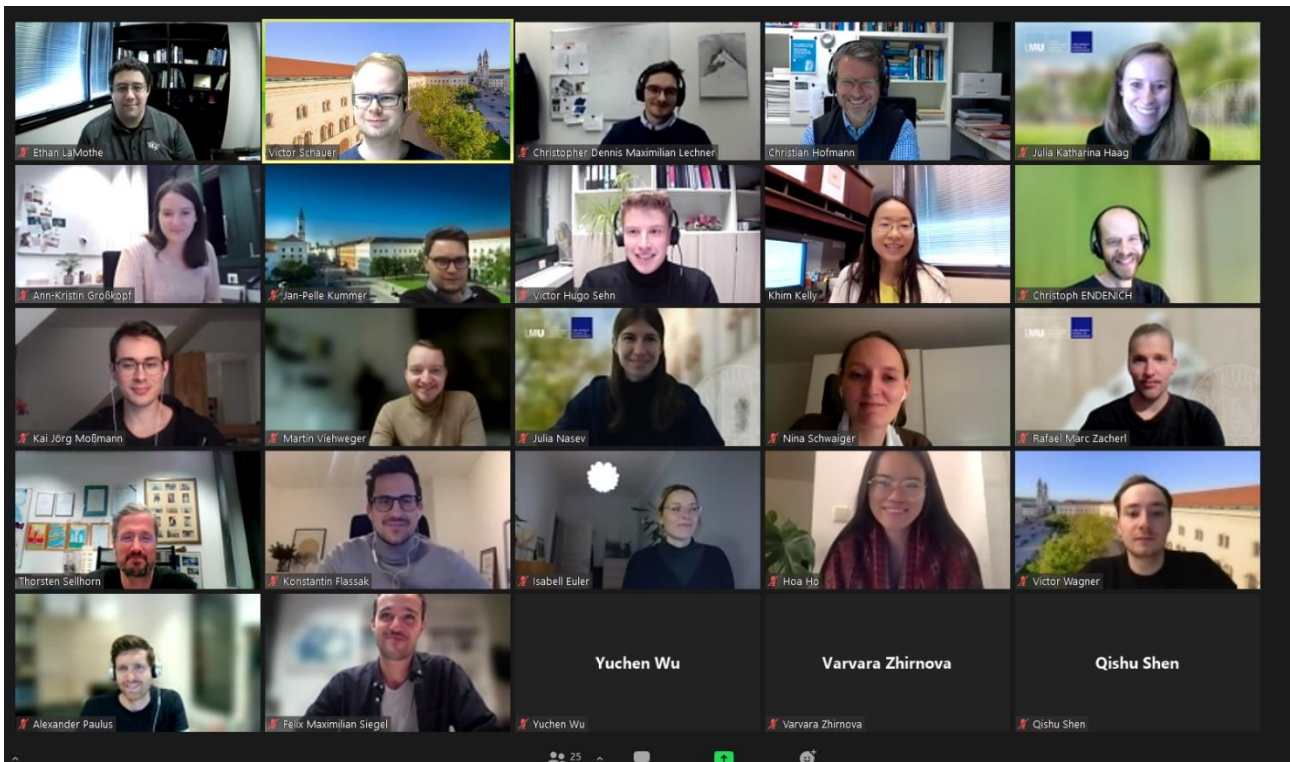
Speaker: Professor Khim Kelly

University: KPMG Professor of Accounting at the Kenneth G. Dixon School of Accounting, University of Central Florida

Date: December 14, 2021

Topic: “Increased Remote Work, Supervisory Control Tightness, Perceived Productivity Change, and Preference for Post-Pandemic Remote Work in the United States during the COVID-19 Pandemic”

Abstract: The COVID-19 pandemic resulted in a dramatic and involuntary shift to remote work for many workers, thereby presenting a unique opportunity to examine the effects of increased remote work in a setting less susceptible to self-selection and reverse-causality concerns. Using responses from a survey conducted in June 2020 of 592 MTurkers who work and live in the U.S, we examine the impact of increased remote work during the pandemic on perceived productivity change and preference for post-pandemic remote work, as well as the moderating effect of supervisory control tightness. We find that increased remote work and supervisory control tightness have marginal or significant positive associations with perceived productivity improvement, but that the combination of tighter supervisory control and increased remote work has a negative association with productivity improvement. Further, controlling for change in actual hours worked results in the main effect of increased remote work being no longer significant although supervisory control tightness continues to be a significant moderator of the effect of increased remote work. These results highlight the role of tighter supervisory control in constraining the positive productivity effect of remote work through increased autonomy; as well as the impact of remote work on increasing actual hours worked. We also predict and find that increased remote work and perceived productivity improvement during the pandemic are both positively associated with preference for post-pandemic remote work. Our results are robust to a number of controls including the extent of pre-pandemic remote work, demographic variables, and job characteristics variables.



We are very pleased that we could welcome Professor Khim Kelly at the Accounting Research Workshop at the LMU Munich School of Management. We wish him all the best for his research project.