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Exploring the Impact of COVID-19 on the Accounting Profession

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John Carroll University

Exploring the Impact of COVID-19 on the Accounting Profession

Ellyse Noon

Honors Capstone

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Introduction:

We can all agree that life has changed dramatically since the start of the COVID-19 pandemic in early 2020. Many aspects of our daily routines and norms of life were forced to change drastically due to work from home orders throughout the country and various changing expectations on employees. One of the greatest and most profound changes to come from the pandemic was the stay-at-home order placed on people across the globe. With the necessity of staying home came the dilemma of how to continue with one's job while not being able to go into the office. Countless professions had to find ways to adapt to the new work from home situation, and accountants are no exception. This study examines the various impacts of the COVID-19 pandemic on working in the accounting profession, specifically on their experiences working from home.

I chose to pursue a degree in accounting because I am interested in the numbers and background information of businesses, along with the business world in general. It is also evident that the demand for accounting is the highest it has ever been, so the job security aspect is very appealing to me. As an accounting major at John Carroll University, I have been exposed to a plethora of networking opportunities with accounting firms; big and small, private and public, who are in constant search of qualified candidates to fill internship positions which will hopefully lead to full time jobs upon graduation. During the Summer of 2021 I was fortunate enough to intern at PricewaterhouseCoopers (PwC), one of the Big Four public accounting firms. With the COVID-19 pandemic precautions still in full swing throughout 2021, I was unsure about how the internship would transpire. Upon receiving news that the internship would be completely remote, I was forced to cultivate an office space at home that would allow me to

work as if I was at the office in downtown Cleveland. Throughout the internship, I experienced many drawbacks of working remotely, including communication barriers, networking challenges, and an overall lack of community. While these were just a few of the downfalls of working from home, I did experience a lot of benefits, such as the elimination of commuting to and from work, the ability to take breaks as needed, and more intentional and efficient working throughout the day. Completing my first internship with a Big Four accounting firm exposed me to some of the impacts that working from home has had on the accounting profession as a whole. As a result, I started to wonder just how profound the COVID-19 pandemic impact will be on the accounting profession.

While I am completely appreciative of all that I learned while interning at PwC, I took up another opportunity to intern at Deloitte during the Summer of 2022 in the audit and assurance practice. This gave me the chance to work for two of the Big Four accounting firms, meet a variety of people, get a feel for the company culture, and even work in person with other professionals. Throughout the eight week internship at the Deloitte Cleveland office, I built strong connections, traveled to Texas for a training at Deloitte University, and even got a glimpse of my first busy season. Most of the people I worked with had just started consistently commuting to the office again since the pandemic started in 2020. The office, which sits in Cleveland's Key Tower, was quiet most days with the occasional rush of employees on Tuesdays, Thursdays, or Cleveland Guardians home baseball game days. While working on a summer busy season client, I worked in the office and at the client's site for the majority of my internship. This was a stark contrast to my prior internship the summer before. Through working in person with clients and coworkers I was able to continuously network and build relationships

with those around me, which was a stark contrast to my experience working a fully remote internship.

While the accounting profession continues to evolve, I have no doubt that the COVID-19 pandemic will leave lasting effects on various aspects of the profession. Although I have yet to enter the real world with a full time job, I understand that my experience in public accounting will likely not be the same as in the pre-pandemic world. My experience as an intern sparked my interest in exploring the impact of COVID-19 on the accounting profession. By obtaining real world insight from professionals, I hope to gain a deeper understanding of the new realities of public accounting.

During the Fall semester of 2022, I enrolled in an independent study course which focused on conducting research for the senior capstone project through the Honors Program. My main goal in conducting this research was to learn from JCU accounting alums about their experiences working during the pandemic. This was a challenging task because there is not a streamlined way to connect with such a large alumni group. However, after contacting the JCU Alumni Office, I was able to send my 22 question capstone survey to all JCU accounting undergraduate alumni (after obtaining Institutional Review Board approval). The survey was live for the entire fall 2022 semester. While 277 people clicked on the survey link, only 225 people actually participated in the study to some capacity. These 225 people provided detailed responses, including multiple personal emails of stories alums were willing to share about what they experienced with regard to working throughout the pandemic, how they handled change, and what their professional career looks like now. While there is no doubt that the work from home environment had many impacts, the ones most apparent from the 225 responses included

culture, mental health and burnout, work-life balance, and productivity. All of these common themes were influenced and impacted because of the work from home order placed throughout the United States. In this study, I analyze the impact that COVID-19 had on accounting professionals within each of these themes.

Survey Demographics:

With over 200 responses, comes a wide range of demographics. This section introduces the statistical data relating to the sample surveyed with regard to age, college graduation year, undergraduate major, CPA credentials, primary area of focus professionally, current job title, years of experience in the accounting field, and a foreseeable amount of years continuing working in the accounting field. Summarized demographic information on participants appears in Figures 1, 2, and 3. Question one and two focused on the age and graduation year of participants. The ages of participants ranged from 20-25 year olds to those 65 or older. The biggest age groups are 26 to 40 year olds, 41 to 50 year olds, and 51 to 64 year olds, making up 43.69 percent, 23.87 percent, and 23.87 percent of the sample, respectively. Only 2.25 percent of the sample is within 20 to 25 years of age. This is worth noting because those who are older are more likely to have more experience working in the profession before the onset of the pandemic, which can help when comparing the impact of the pandemic on the profession and their personal experiences working. Participants then shared their college graduation year (undergraduate). Six percent graduated between the years 1960 and 1980, 38 percent between 1981 and 2000, 32 percent between 2001 and 2010, and 24 percent between 2011 and 2018.

Next, questions three and four focused on the declared majors each person graduated with from John Carroll University. This question served as a qualifying question in the study to ensure that the participants were John Carroll accounting graduates, as this was the initial intent during the onset of the study. Of the 225 responses, 3 people were not accounting graduates. Therefore, all of the percentages in this study are reflective of the 222 total responses. Question five asked participants if they are a Certified Public Accountant. 176 people, or 79.28 percent of the population holds a CPA license.

Questions six and seven ask respondents to share their primary area of focus in their professional career, along with their current job title. From most common to least common areas of focus, participants work in financial accounting/reporting (27.27%), tax (21.36%), external audit (18.64%), managerial accounting (12.27%), consulting/advisory (11.82%), internal audit (5.00%), and systems (3.64%). Then, people were able to share their current job title. This was an open ended question, so the results were unique for each person. Of the responses, there are 38 managers, 34 directors, 19 CFOs, 17 controllers, 17 partners, 5 senior accountants, 3 staff accountants, and 3 people who have recently retired. The remaining 86 respondents carry unique titles such as chief compliance officer, coordinator, and financial analyst.

Questions eight and nine centered around years of experience the participants have in the accounting field and how much longer they foresee themselves working in the field. 29.33 percent of the respondents have worked between 0 and 10 years in the field, 30.22 percent between 11 and 20 years, 18.22 percent between 21 and 30 years, and 18.22 percent with more than 30 years of experience. The other 4.01 percent of respondents did not provide their years of experience. Participants were then given five options in relation to how long they foresee

themselves continuing their accounting career. The options, and their respective results are as follows: for the rest of their career (70.67%), for awhile, but not for the rest of their career (12.89%), for only 1-3 more years (4.44%), already left the industry (6.67%), and other (5.33%). The people who responded with the “other” option said that they have recently retired or are unsure about what is to come in their future career.

Career Trajectory:

Before delving into the work from home experience and the four main previously mentioned themes that were impacted by the pandemic, I would like to highlight the responses to the question “Did the COVID-19 pandemic affect the trajectory of your career in accounting?” From this question, 16.22 percent of the survey population said that, yes, their career path was impacted by the pandemic. Those that responded “yes” were then asked to explain why. I received a large variety of explanations from the 16.22 percent, or 36 people, on how their career path changed as a result of the pandemic. Three respondents were laid off, six left public accounting to go into industry, and one even started their own practice. Those who went into industry said that they had planned to do this at some point in their career, but the pandemic accelerated the move; one respondent commented that “I left public accounting earlier than I would have probably otherwise.” Several respondents mentioned the importance of working from home. One wrote:

Prior to Covid and the remote/hybrid aspect that was introduced to the professional environment, the travel expectations of the public accounting profession was challenging. During this time, I changed from audit (9 years) to accounting advisory for the last 2

years. This has resulted in much more remote work while serving clients nationally but from my home / office, while gaining unique client experiences.

Another respondent commented “I am no longer considering a management position because I now enjoy working remote full time.” This is a remarkable comment because the accounting profession has historically been built around a hierarchical structure where getting promotions is the goal. Lastly, one respondent wrote about their many career changes throughout the pandemic, largely due to the challenges and uncertainties the pandemic yielded:

I have changed jobs twice since the pandemic broke out. I was with a consulting firm when it first hit. The uncertainties brought on by the pandemic prompted me to move into an industry position for more job security and more control over the work I was going to be doing (consulting is unpredictable at times). An opportunity arose to go back into public accounting (namely due to a lack of people wanting to do the work as they prefer more flexible work arrangements and balance). As a result, I moved my family across the country and got back into public accounting, which is something I never thought would happen.

While 83.78 percent of those surveyed did not see a tangible impact on the trajectory of their career, it is reasonable to assume that most experienced the impact(s) of the COVID-19 pandemic in some shape or form. The remainder of the paper works to illustrate those impacts.

Work From Home:

The accounting profession is infamous for its long working hours in the office. This is largely due to the ability and ease of collaboration and teamwork when in person with coworkers, which is not replicable from a remote work setting. Also, working with clients

requires accountants to meet face to face at the client's site. Another reason the profession typically operates in an office setting is because of the use of physical papers and documentation of confidential client information. Many accounting firms have storage bins full of client information because document retention policies are strict and cover various documents such as accounting records, employment records, and legal records. According to the American Institute of Certified Public Accountants (AICPA), most of these documents need to be retained for seven years, while some need to be retained permanently (AICPA 2021). However, as there is now a shift to digitalizing the work done by accountants, these concerns may become less apparent.

With this information in mind, I centered most of my research on the change to hybrid and fully remote work within the profession. I asked "On average, how many days a week did you work in the office prior to the COVID-19 pandemic?" and "On average, how many days a week did you work in the office during the COVID-19 pandemic?" According to my survey results, before the pandemic 72.2 percent of respondents had worked fully from the office and only 5.38 percent worked fully remote. During the pandemic, 46 percent of respondents worked completely remote. This statistic was a surprise to me as I presumed that number would be much higher. According to the United States Census Bureau, "Between 2019 and 2021, the number of people primarily working from home tripled from 5.7% (roughly 9 million people) to 17.9% (27.6 million people)" (United States Census Bureau, 2022, para.1). One reason for this could be that the accounting profession generally did not have the work from home capabilities in place throughout the industry, so there was some time where companies were trying to figure out the technology and what procedures to implement in order to maintain the quality of work from its employees working remotely.

Next, I asked “Given the choice, currently how many days a week would you like to work in person in the office?” Only 31 of the 222 respondents, or 13.96 percent, said they would like to work completely remotely. 122 respondents, or 54.95 percent, said they would prefer somewhere between one and three days in the office, with the rest of the days of the week being remote. I believe that this is a pretty accurate representation of what people in the profession want when it comes to working remotely or in person. While working remotely certainly can have its benefits, there can also be many drawbacks. One respondent said, “The idea of working from home is the worst idea for young professionals. They miss too much of the intangible benefits necessary for a well rounded and disciplined approach toward becoming a true professional”. With this in mind, I posed the question “What challenges did you face while working during the pandemic? (Please choose all that apply).” See Figure 4 for a summary of responses. This question, and the responses that came from it, sparked a deep dive into the most prevalent issues identified through my survey: culture, mental health and burnout, work-life balance, and productivity.

Culture:

According to the AICPA, “In a professional services firm such as an accounting practice, the true culture is the overriding driver of performance” (AICPA, n.d., p.1). While interviewing for various internships and jobs in the accounting field, it is overwhelmingly apparent that the thing that sets firms apart from one another is the culture. A company’s culture is built by its people and the values and ideals put in place to make people feel connected; it is what guides its employees’ actions in alignment with a shared set of values and purposes. When deciding

between multiple job offers, the main driver in my decision-making process was the people I spoke with and how they conveyed the culture of the firm to me. Now, it is understandable that a prospective employee may not get a full grasp on a company's culture just through the interview process. Still, it is important that employees understand the culture of the company they are working for, and that the culture resonates with them. If not, it makes the job less meaningful and can make employees feel disconnected.

As someone who has just recently been through the job search and interview process, I was often told how important company culture is when considering which accounting firm to work for. According to my survey results, 70.22 percent said that a lack of in-person contact with coworkers was a challenge for them during the pandemic. In addition to this lack of in-person communication, many firms were failing to uphold and promote their culture with their employees during the pandemic. According to Forbes, "pre-Covid cultures have been vastly altered, in some cases beyond recognition" (Settle, 2022, para. 12). With my understanding of how important culture can be, I posed this question: "One key attribute of a company is its culture. In your opinion, was your company's culture negatively compromised because of the COVID-19 pandemic? How or how not?" The responses to this open-ended question varied widely, ranging from "My company made an effort to promote its culture of building a better working world offering virtual opportunities to volunteer, seek therapy, network and develop" to "We lost team building, training efficiency, and lost touch with several employees".

While it is inevitable that there will be varying impact on company cultures, one concern that was mentioned several times is the importance of taking advantage of working in the office as young professionals are beginning their careers. Starting a new job comes with its own set of

challenges, but adding on the aspect of working remotely makes it even more challenging. It is highly encouraged that new employees work in the office as much as possible with the hopes that doing so will increase their networking skills, allow them to meet people of all different levels at the company, and set themselves apart from others. One respondent said that their company's motto was "Want a job, work from home. Want a career, work from the office". Another wrote "The idea of working from home is the worst idea for young professionals. They miss too much of the intangible benefits necessary for a well rounded and disciplined approach toward becoming a true professional". These stood out to me because I believe that working from the office allows employees to gain a better understanding of the values and principles of a company, which can help them to uphold those values and principles throughout their everyday lives.

So, the question is, how can companies maintain their culture in a profession where working remotely has become inevitable? A company must stay true to its values and principles that make up the foundation of what it stands for. This being said, companies should invest in their most valuable assets: their people. There is not a universal solution to this issue, but rather it is unique to every firm. Looking forward, it will be evident as to which companies are evolving and adapting to the hybrid work models in a forward thinking way to uphold their culture throughout all levels of the organization.

Mental Health and Burnout:

Next, the topic of mental health and burnout was a prevalent theme throughout the survey responses. From my survey, 38.67 percent of respondents identified burnout and/or additional

stress as a challenge they faced during the pandemic, while 16 percent of respondents indicated mental health struggles during the pandemic. Employee burnout and mental health problems are hard to break once they occur, especially when the employees are working remotely. Burnout specifically can lead to “ineffectiveness, decreased job satisfaction, reduced commitment to the organization, a disruption to the team and, ultimately, the company” (AmTrust Financial, n.d., para.6). During the pandemic employees often found themselves in a never ending cycle of sleeping, eating, and working, with little to no interaction with others. People all over the world were experiencing feelings of uncertainty surrounding the COVID-19 pandemic, which can lead to stress and anxiety. This uncertainty can even seep into one’s professional career, which was evident as one respondent wrote that they felt replaceable even as a top performer due to the nature of the work environment.

From my survey, some participants suggested ways to combat the issues of mental health and burnout for workers in the accounting profession. From the open ended question that asked “In your opinion, what was/is the best way for companies to retain their employees during and after the COVID-19 pandemic?” there were 222 detailed responses, and 100 of those 222 responses, or 45.05 percent of respondents, mentioned flexibility to some extent. Flexibility from employers can come in many forms. The *Journal of Accountancy* recently reported that “flexible work arrangements can include options such as flex time, reduced workloads, compressed workweeks, job sharing, and flex space (telecommuting)” (Knight, 2020, para. 1). Furthermore, the AICPA provides that “some CPAs cite flexibility as a key reason that they chose the accounting profession in the first place” (AICPA, n.d., para. 1), however it is clear that this is not a universal feeling throughout the profession. On the other hand, there were numerous responses

about how flexibility was actually achieved by employers throughout the pandemic, and still today. Over half of the respondents said that flexibility throughout the workday was a positive outcome while working during the pandemic. I think that accounting firms understood early on during the pandemic that in order to retain employees, there needed to be mutual respect and trust between both parties. A balance between flexibility and accountability is key for employers.

The issues surrounding mental health and burnout for employees during the pandemic comes as no surprise largely due to the circumstances and changes to “normal” life. Respondents offered their opinions on how to battle against the burnout, stress, and mental health issues that grew during the pandemic. Possible solutions included offering mental health days, benefits such as paid parental leave and paid professional development, and wellness programs with the attention to mental health for all employees.

Work-Life Balance:

Next, the topic of work-life balance was a prevalent concern for accounting professionals during the COVID-19 pandemic. The challenge with finding a balance between one’s career and personal life is not a new idea, and has long been an area of concern within the accounting profession. However, this became even more difficult to manage with the work from home orders during the pandemic. Accountants working remotely deal with “the expectation that if you are working from home, you are always available and can take on more work. Some workers feel overwhelmed by the additional workload, working additional hours and lack of downtime” (AmTrust Financial, n.d., para. 8). 92 people, or 41.44 percent, of respondents found it difficult to find a work-life balance during the COVID-19 pandemic. Some issues with this include the

increased workload and what some called a “never ending busy season”. Question 12 asked “Did the Covid-19 pandemic affect how many hours you work at your job per week?” 42.67 percent of respondents saw an increase in working hours throughout the pandemic, which helps to explain the increased challenge to establish and maintain a work-life balance throughout the pandemic. Additionally, some people found it difficult to disconnect after a full day of work since there is no clear separation between work and personal life. Working in the office allows for people to establish a more distinct separation from work due to the commute home after the work day.

This is a complex issue to “solve” because of the unavoidable reality of how many employers are allowing work from home for their employees. Of the 92 respondents who said finding a work-life balance was a challenge during the pandemic, only 52 say it remains a challenge after the COVID-19 pandemic. This is a sign that as the world has gone back to some sense or normalcy and COVID-19 restrictions have loosened, people are able to return to working in the office more as they choose. While as much as 74 percent of US companies choose to use a hybrid work model, people who struggle with finding a work-life balance can opt for working more in the office (McCain, 2023, para.1).

Productivity:

Lastly, the topic of productivity was a prevalent challenge that was talked about in my survey. 25.33 percent of respondents noted that they felt it was harder to be productive while working from home. On the other hand, 38.22 percent felt an increased level of productivity while working from home. The results and feedback show that this was a very divided area of

concern as some people are able to remain motivated and efficient while others may need more direction and guidance to do their best and most productive work. Working from home, or WFH, requires an increased effort in staying focused from the myriad of distractions that can come your way. Discipline is a key factor in this as well because there is no one watching over your shoulder to make sure you are on task while on the clock. One source says that “77% of those who work remotely at least a few times per month show increased productivity, with 30% doing more work in less time and 24% doing more work in the same period of time according to a survey by ConnectSolutions.” (Apollo Technical LLC, 2023, para. 8).

For those concerned with maintaining productivity among employees, one way to help ensure employees are productive is by scheduling a daily team meeting. This can be in person or virtually, and can serve as a checkin for everyone and allow for expectations to be communicated clearly. Furthermore, one respondent said “Do not mandate in person or remote - just leave it up to the employee to work appropriately in a manner that maximizes productivity”. This is not a one size fits all answer, as everyone works best in different settings and situations.

What the COVID-19 Pandemic Taught Professionals:

Thus far this paper has largely addressed the negative impacts of the COVID-19 pandemic on accounting professionals. However, the survey was able to collect a gamut of impacts and affects from the pandemic. Question 13 states “What positives came from the COVID-19 pandemic in relation to your job? (Please choose all that apply).” The top three selected answers for this question were more flexibility throughout the workday (68.44%), more time saved from not having to travel to work (67.11%), and saving money from not traveling to

work and other expenses related to the in-person workday (56.89%). See Figure 5 for a summary of responses to this question.

Question 20 asked “What, if anything, did you learn about yourself through the COVID-19 pandemic in regards to your professional career and workstyle?” Some respondents provided brief answers about what they learned: the importance of personal interaction, the need for flexibility in the workplace, and which leadership style works best for them. Others opted to share what they learned by using adjectives to describe themselves: resilient, dedicated, adaptable, and motivated. Responses to this question covered a vast range of topics, and I was able to include these in the previous sections about working from home, culture, mental health and burnout, work-life balance, and productivity.

The last question of the survey asked “Do you have anything else that you would like to share about your experience working throughout the COVID-19 pandemic?” 77 respondents chose to share additional insight that they found fit. Among the answers included:

Its impacts will take years to see the full effects but it has transformed the public accounting sector dramatically. The younger generation has used it to make a significant shift in workplace expectations, culture and benefits for the good of all employees.

In-person interaction is essential. It's essential to career development, relationship building and individuals' well-being. At least in public accounting, people learn better and teams perform better when they have the ability to interact in person; to ask

questions, listen to conversations taking place among executives and on-the-job coaching is much more effective when done in person

I would say that working remotely doesn't benefit new employees entering the workforce right out of college. They really need that time to be in an office and work with colleagues. It would be a shame for anyone to miss out on that experience so young in their career.

I am concerned that the COVID-19 pandemic likely stunted the development of an entire group of accounting professionals.

Do not be casual about your career, make a commitment.

Conclusion:

Overall, it is clear that the COVID-19 pandemic has had varying impacts on people within the accounting profession. The work from home order put the accounting profession on its head, forcing firms to adapt to the changing needs of its employees, or ultimately suffer from decreased product quality and employee retention. One respondent said “Let go of old mindsets that worked pre-pandemic. Let go of the idea that we'll get back to the way things were pre-2020; be open to new ways of doing things and operating in business”. This completely encompasses my findings from this capstone project: change is inevitable and adaptation is imperative.

Survey

Q1- Age

20-25

26-40

41-50

51-64

65+

Prefer not to answer

Q2- College Graduation Year (Undergraduate)

Before 1960

1960-1980

1981-2000

2001-2010

2011-2018

Prefer not to answer

Q3- Did you major in accounting?

Yes

No

Q4 - If no, what did you major in?

Q5 - Are you a CPA?

Yes

No

Q6 - Which of the following best describes the primary area of focus in your accounting career? (Please choose all that apply)

External Audit

Internal Audit

Tax

Managerial

Financial Accounting/ Reporting

Consulting/ Advisory

Systems

Q7 - What is your current job title?

Q8 - How long have/had you been working in the accounting field?

Q9 - How long do you foresee yourself working in the accounting field?

For the rest of my career

For a while, but not for the rest of my career

For only 1-3 more years

I already left the industry

Other_____

Q10 - Did the COVID-19 pandemic affect the trajectory of your career in accounting?

Yes

No

Q11 - If yes, explain

Q12 - Did the COVID-19 pandemic affect how many hours you work at your job per week?

Yes, Significant Increase

Yes, Slight Increase

No

Yes, Slight Decrease

Yes, Significant Decrease

Q13 - What positives came from the COVID-19 pandemic in relation to your job? (Please choose all that apply)

More Flexibility throughout the workday

More time saved from not having to travel to work

Better use and understanding of technology

Increased productivity while working from home

Saving money from not traveling to work and other expenses related to the in-person work day

Accelerated learning curve

Other _____

Q14 - What challenges did you face while working during the pandemic? (Please choose all that apply)

Lack of in-person contact with coworkers

Difficulty finding a work-life balance

Made less money due to a decrease in hours worked

Mental health struggles

Harder to be productive while working at home

Adjusting to new technology (i.e. Zoom, Microsoft Teams, etc.)

Inability to take vacations

Difficulty to get promotions

Burnout and/or additional stress

Other _____

Q15 - Which, if any, of the previously identified challenges continue to remain after the COVID-19 pandemic?

Lack of in-person contact with coworkers

Difficulty finding a work-life balance

Made less money due to a decrease in hours worked

Mental health struggles

Harder to be productive while working at home

Adjusting to new technology (i.e. Zoom, Microsoft Teams, etc.)

Inability to take vacations

Difficulty to get promotions

Burnout and/or additional stress

Other _____

Q16 - One key attribute of a company is its culture. In your opinion, was your company's culture negatively compromised because of the COVID-19 pandemic? How or how not?

Q17 - On average, how many days a week did you work in the office prior to the COVID-19 pandemic?

5 days

3-4 days

1-2 days

Never

Q18 - On average, how many days a week did you work in the office during the COVID-19 pandemic?

5 days

3-4 days

1-2 days

Never

Q19 - Given the choice, currently how many days a week would you like to work in person in the office?

Q20 - What, if anything, did you learn about yourself through the COVID-19 pandemic in regards to your professional career and workstyle?

Q21 - In your opinion, what was/is the best way for companies to retain their employees during and after the COVID-19 pandemic?

Q22 - Do you have anything else that you would like to share about your experience working throughout the COVID-19 pandemic?

Figure 1:

Q1 - Age

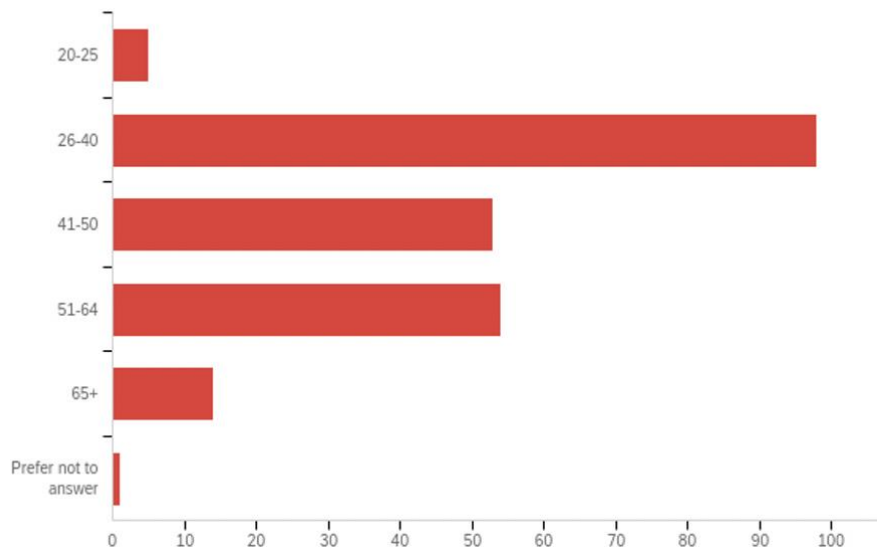


Figure 2:

Q2 - College Graduation Year (Undergraduate)

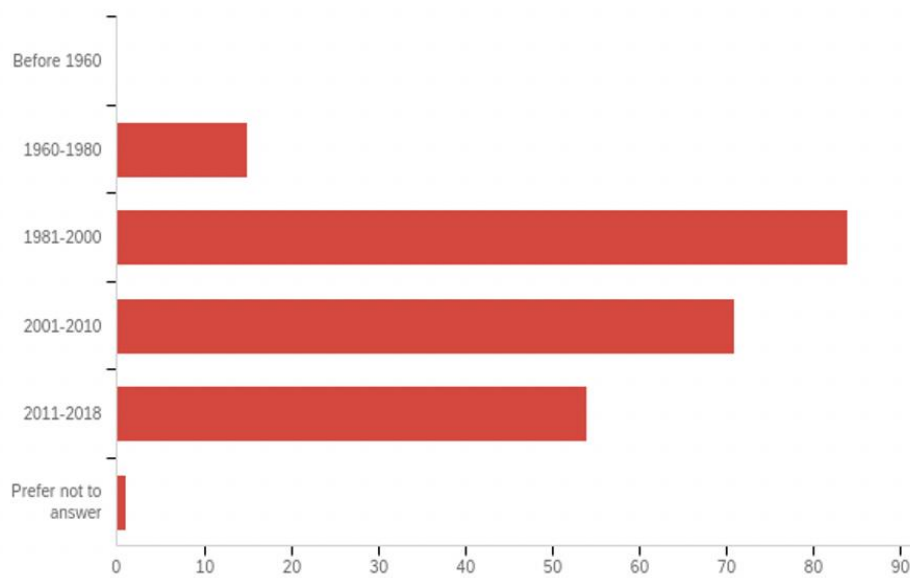


Figure 3:

Q6 - Which of the following best describes the primary area of focus in your accounting career? (Please choose all that apply)

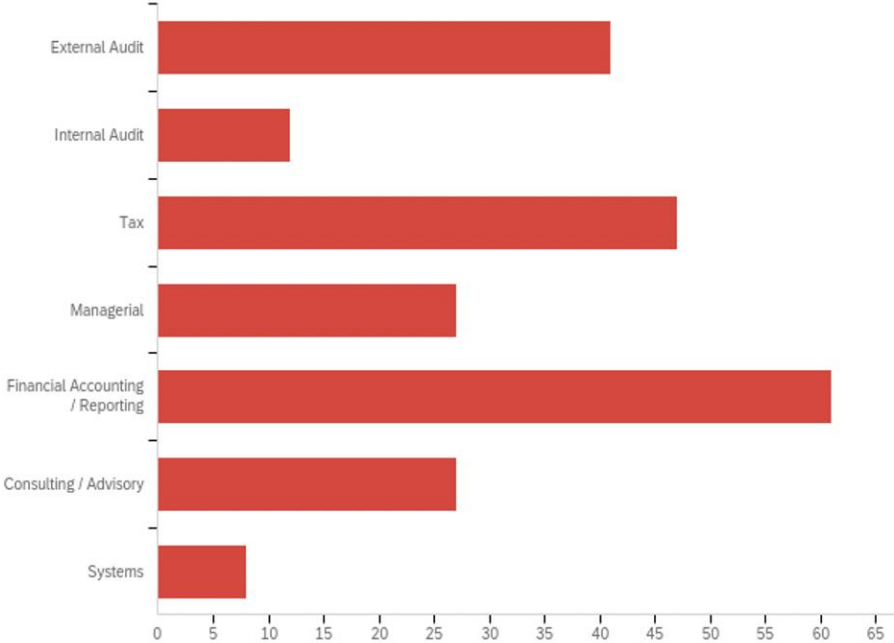


Figure 4:

Q14 - What challenges did you face while working during the pandemic? (Please choose all that apply)

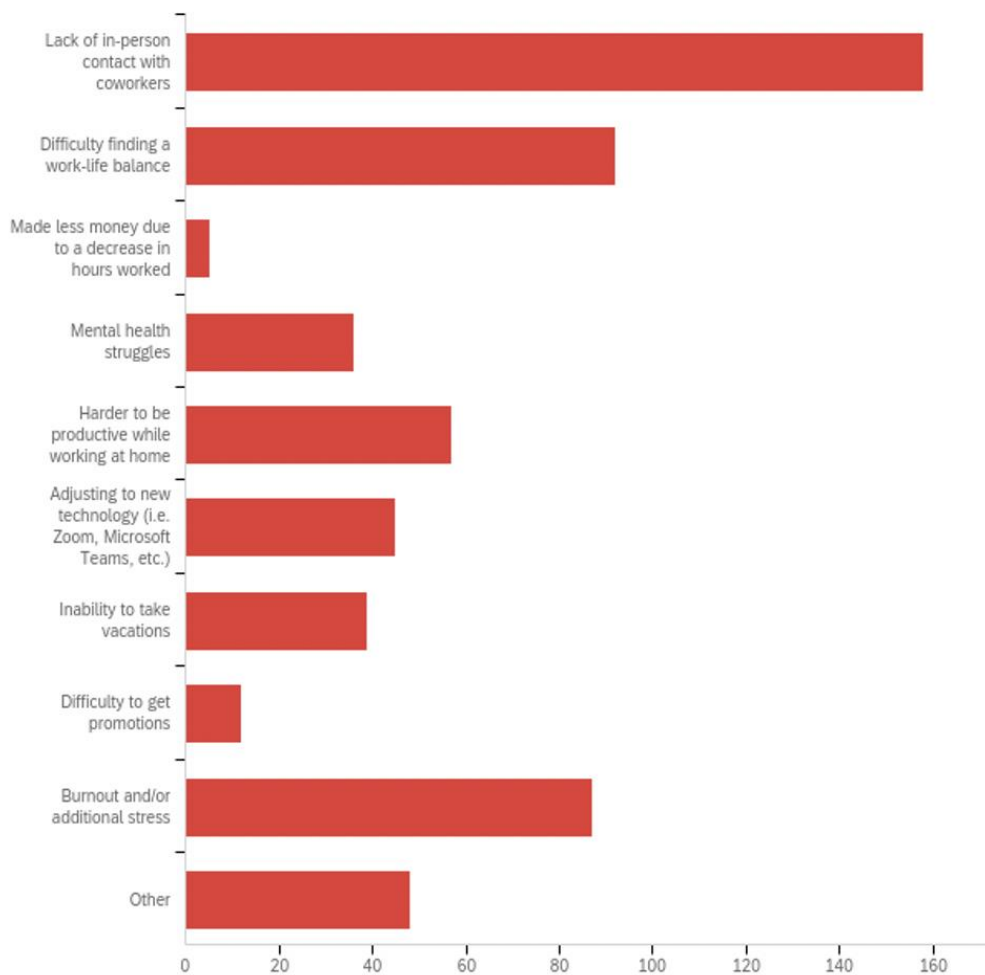
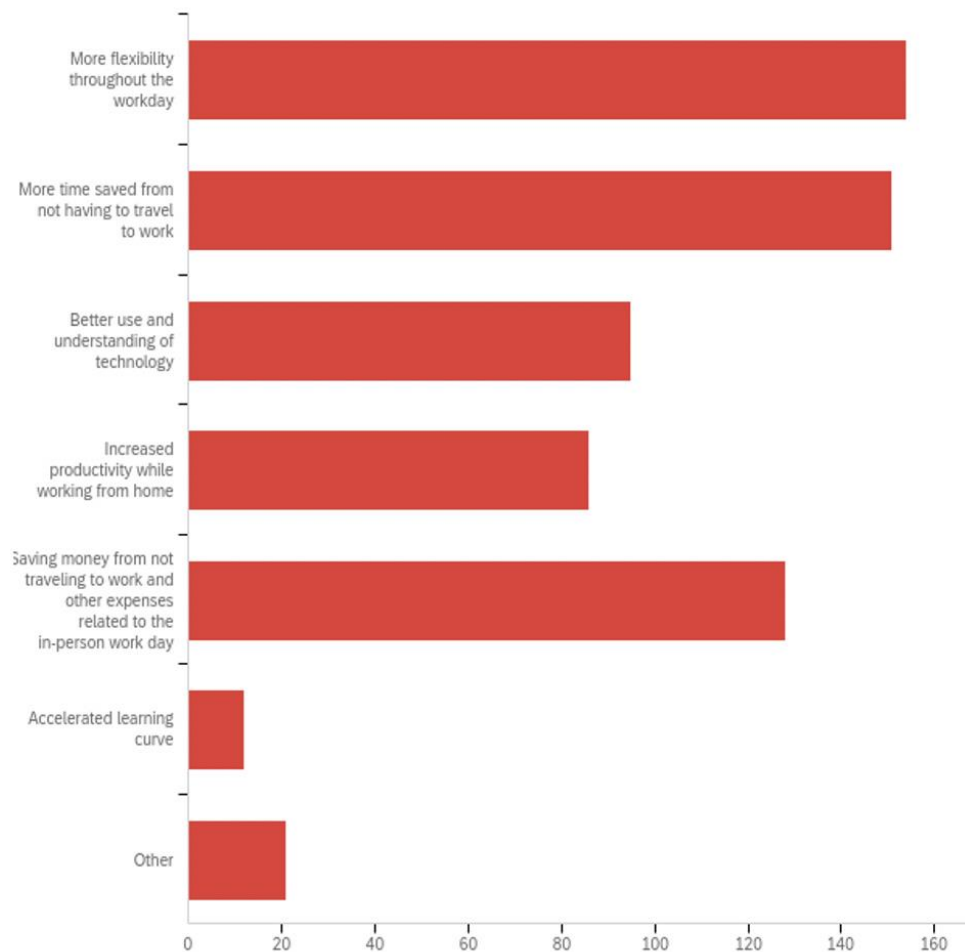


Figure 5:

Q13 - What positives came from the COVID-19 pandemic in relation to your job? (Please choose all that apply)



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