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The Impact of Distributive Justice Perceptions on Alternative Work Arrangement Participation Intentions in Public Accounting

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Abstract

This study explores factors that impact alternative work arrangement (AWA) participation intentions using organizational justice perceptions. Using a sample of 135 public accountants and utilizing linear regression, distributive justice perceptions surrounding AWAs were found to be positively related to AWA participation intentions. This finding extends the current AWA literature and provides valuable information to public accounting firms. Specifically, this study finds that employees are paying close attention to the fairness of outcomes within AWA programs when making a participation decision. This result also informs firm leaders and human resource departments about the importance of equitable career outcomes when employees are considering AWAs. Procedural justice and interpersonal justice were not significantly related to AWA participation intentions. Firms can leverage the finding related to distributive justice to ensure performance evaluation metrics focus on specific, measurable employee outputs, which should help ensure that work-related outcomes are consistent between employees regardless of their work arrangement.

Keywords: alternative work arrangements, theory of planned behavior, organizational justice, distributive justice, procedural justice, public accounting.

I. INTRODUCTION

“Accounting firm turnover has been high for a number of years, with upwards of 20% of accounting talent lost per year for most firms, but the great resignation feels different and worse...What I see most often is someone leaving their firm for a remote job, often with another firm. In fact, we’ve never seen this high of a demand for remote jobs among candidates.” (Jeff Phillips, co-founder of recruitment platform accountingly and CEO of Padgett business services).

CPA firms have long struggled with high rates of turnover (AICPA, 2016; Platt Group, 2018), but managing the accounting workforce post-COVID-19 presents new and unique challenges, as suggested by the quote above (McCabe, 2022). Robert Half concurs, with an executive reporting that “the pandemic and inflation completely changed what people want from their company, and most employees want the ability to work from home” (Half, 2023). Recent studies support these claims. In a survey of executives, hiring managers, and employees from organizations across the United States, 80% of respondents said they wanted flexibility on where and when they work when

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asked what they want ‘more’ of in their professional lives (Half, 2023). KPMG’s survey of American workers in the summer of 2022 revealed similar results. While preferences surrounding the amount of remote work varied across survey participants, 72% reported that they desired to work remotely at least part of the time, with 26% desiring to be fully remote (KPMG, 2022a). This desire for flexible work is especially prevalent in Gen Z workers (born between 1997 and 2012) as this generation has a clear fondness for work flexibility compared to past generations (Deloitte, 2019). Collectively, these results are a signal to public accounting firms. Offering successful flexible work programs is not optional – it is a necessity in the post-COVID-19 work environment.

The need for successful flexible work programs is exacerbated by the declining interest in accounting as a profession (AICPA, 2022; Ellis, 2022), which is intensifying the accounting labor shortage. In the American Institute of Certified Public Accountants (AICPA) CPA Firm Top Issues Survey, staffing was at the top of the list of issues that practitioners believed would have the greatest impact on their firms over the next five years (2022). Resultantly, keeping employees satisfied is paramount, and flexible work programs are an important aspect of employee retention efforts. As employees clearly desire remote work, firms, now more than ever, need to understand what influences employee participation and perceptions of success in flexible work programs. If employees do not believe they can successfully participate in a flexible work program at their existing firms, they may be compelled to go elsewhere. This paper examines accounting firm employees’ intention of entering a flexible work program, also called an alternative work arrangement (AWA).

Even prior to COVID-19, CPA firms, in large numbers, implemented AWAs to help combat turnover issues within their firms. AWA options often include telecommuting, flexible hours, and compressed work weeks (Tysiac, 2017). Family considerations, gender, the opinion of work colleagues, and rank within the firm have been found to affect AWA participation intentions (Almer et al., 2003). However, these factors are typically not under a firm’s control and therefore do not provide firms with insights about how to influence AWA participation and perceptions of AWA program success. Other significant factors could be at play. Specifically, an employee’s perception of the distributive justice, procedural justice, and interpersonal justice aspects of AWAs could have a relationship with intentions to participate in these programs. Distributive justice is related to whether individuals feel the outcomes they receive are equitable to their inputs (Homans, 1961), while procedural justice measures the fairness of processes and policies that lead to the outcomes (Thibaut & Walker, 1975). Interpersonal justice refers to how a supervisor treats an employee who is following the procedures and policies (Colquitt et al., 2001). This study proposes that employees’ intentions to participate in AWAs can be significantly influenced by their perceptions of AWA policies, AWA-related outcomes, and interactions with authorities. Positive perceptions related to AWA policies, outcomes for participants, and interactions with authorities are hypothesized to increase the likelihood of employees considering AWA participation.

Based on survey responses from 135 accounting professionals in four regional public accounting firms in the southeastern United States, this study finds that employees’ distributive justice perceptions are positively related to their intentions to participate in AWAs. This finding has both practical and theoretical implications. From a practical perspective, this informs public accounting firm leaders about a factor that is important to AWA participation that is under their control; namely, work and career outcomes relative to effort and performance for AWA participants. This information can be leveraged to improve AWA program design and to ensure performance evaluation

metrics focus on employee outputs rather than hours or facetime. From a theoretical standpoint, this paper extends the AWA literature by examining factors that influence AWA participation beyond demographics and rank (e.g., Almer et al., 2003). The preponderance of AWA accounting research has focused on perceptions of AWA participants and career outcomes for AWA participants rather than factors that influence participation in the first place (e.g., Almer & Kaplan, 2000 and 2002; Cohen & Single, 2001; Frank & Lowe, 2003; Johnson et al., 2008; and Kornberger et al., 2010). This study highlights the relevance of distributive justice perceptions relative to AWA participation decisions. In conjunction with work from Johnson and Colleagues (2012), which finds that accountants form attitudes and beliefs specifically related to distributive justice issues surrounding AWA participation, these findings suggest that future AWA research should consider a distributive justice framework when addressing AWA issues.

The rest of this paper is organized as follows. The section immediately below includes the literature review and hypotheses development. Next, the study's methodology, analysis, and results of hypotheses testing are presented. The paper ends with a discussion of the study's results and concluding remarks.

II. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1. Alternative Work Arrangements

As a response to issues surrounding work-life balance, CPA firms have experimented with flexible work arrangements (FWAs) since the late 1970s and 1980s (Almer & Kaplan, 2002). The phrase FWAs was commonly utilized to capture firms offering flextime and the ability of employees to work from home (Almer & Kaplan, 2002). Now more frequently referred to as AWAs, these policies include several types of working arrangements, including flextime, compressed work weeks, reduced offseason hours, and telecommuting (remote work) (Almer & Kaplan, 2002; Johnson et al., 2008; and Tysiac, 2017). AWAs have become commonplace in all sizes of CPA firms in today's environment. Even prior to COVID-19, flextime was offered in 96% of firms with over \$10 million in revenue (Tysiac, 2017). Post-COVID-19, firms are embracing AWAs even more to combat turnover and keep employees satisfied. For example, PwC was the first of the big 4 to offer a completely flexible model to employees, allowing them to choose between virtual, hybrid, or in-person work arrangements (Cuadra, 2022). KPMG similarly launched its Flex with Purpose program in 2022, which allows for greater flexibility and more hybrid work options (KPMG, 2022b). The popularity of these programs stems from the benefits they provide to employees and the strong preferences for flexibility post-COVID-19 (Half, 2023).

Previous research has shown that both organizations and individuals experience numerous positive outcomes related to AWAs. Organizations can expect reduced turnover intentions in employees who participate in AWA programs (Dalton & Mesch, 1990; Azar et al., 2018). Almer and Kaplan (2002) found that CPAs who utilized AWAs exhibited lower turnover intentions than employees using traditional schedules. Organizational benefits also include increased productivity (Hill et al., 1998), a reduction in unplanned absences (McGuire et al., 2010), and increases in job performance (Mnif & Rebai, 2021). Regarding employee benefits, job satisfaction has been shown to be positively related to the use of AWAs in many industries, including accounting (Powell & Mainiero, 1999; Almer & Kaplan, 2002; Carleton & Kelly, 2019; and Mnif & Reabi, 2021). Further, work flexibility, which AWAs provide to employees, has been found to have a positive relationship with an employee's psychological well-being (Mnif & Reabi,

2021). Individuals who utilize AWAs are less likely to feel stress from their job or experience feelings of burnout (Kossek & Ozeki, 1998; Almer & Kaplan, 2002).

AWAs are not without costs. Pre-COVID-19 research has shown that AWAs can create a sense of unfair organizational culture between those who utilize AWAs and those who do not (Kornberger et al., 2010), and employees who participate in AWAs are likely to encounter resentment from those employees who are not utilizing AWAs (Hegtvedt et al., 2002; Nord et al., 2002; and Parker & Allen, 2001). AWA participants are also at risk of diminished advancement opportunities when compared with traditional employees (Nord et al., 2002; Butler et al., 2004), and have been shown to experience lower informal evaluations from their supervisors compared to employees using traditional schedules (Johnson et al., 2008). Further, Frank and Lowe's (2003, p. 149) research showed that AWA participation was related to: "1) a lower likelihood of being selected for special projects, 2) being perceived as having substandard performance in the future, 3) being assigned to less challenging tasks, and 4) having promotions delayed." While these costs need to be considered when trying to understand AWA perceptions, it is important to note that COVID-19 increased AWA use considerably, and firms invested in technology that facilitates easier interaction and communication among employees and clients (Bagley et al., 2021). Thus, much more remains to be seen regarding the benefits and costs of AWAs in the post-COVID-19 work environment.

For firms to experience the benefits (and costs) of AWAs, these AWA programs must be utilized, not just in place. The process of enrollment in AWAs includes the interaction of an employee desiring to be a part of the program as well as a manager/firm allowing the employee to enter into an AWA (Almer et al., 2003). This paper examines employees' intentions of entering an AWA program, through an organizational justice framework, to understand the factors that may prevent an employee that desires a flexible working arrangement from enrolling in an AWA. AWA programs continue to play an important role in the battle for post-COVID-19 talent (Half, 2023). Understanding the factors that influence participation can inform firms of potential AWA program or policy changes that may promote successful participation.

2.2. Participation in AWAs

A CPA firm implementing AWA policies and employees choosing to utilize these policies are fundamentally separate concepts. Pre-COVID-19, accounting studies found AWA participation rates of about 20% to 30% (Johnson et al., 2008; Knight, 2018). This is relatively low considering a survey of over 1,100 CPA firms found that approximately 80% of firms believed the utilization of AWAs was helpful in retaining employees, and half of the firms considered utilizing AWAs valuable in attracting new employees (AICPA, 2020). However, AWA participation rates may be altered by the COVID-19 pandemic. The COVID-19 pandemic forced all public accounting employees to utilize AWAs for multiple months. It is possible that this forced participation in AWAs has permanently changed the accounting AWA landscape. Exploring AWA participation intentions in this new AWA environment is one purpose of this study.

When considering participation in AWAs, Almer et al. (2003) found the adoption of AWAs was a three-step process: intention to participate in an AWA; participating in an AWA; and encountering the outcomes related to participating in an AWA. A significant amount of past research has focused on the outcomes, both positive and negative (Almer & Kaplan, 2000; Almer et al., 2003; and Johnson et al., 2008). AWA participation intentions and the variables that influence this decision are the focus of this study. Only one previous study examined factors impacting AWA participation within

the accounting literature. Almer and colleagues conducted a study in 2003 that examined a set of factors they believed would influence employees' participation intentions. Their study found family considerations, gender, the opinion of work colleagues, and rank within the firm were significant factors that affected AWA participation intentions (Almer et al., 2003). Although these insights are important to understanding which type of employee is more likely to adopt an AWA, these studies focus mainly on individuals' descriptive qualities. Accordingly, these studies do not provide practical guidance to firms looking to affect AWA participation, and the studies are also twenty years old.

To understand the low participation rates in AWAs for public accounting employees, it is hypothesized below that employees' perceptions of AWA policies, the outcomes for those who participate in AWA, and the interactions with authorities significantly impact participation intentions. As public accounting employees are most likely exposed to AWA policies during the recruitment process, as well as in their day-to-day workplace, it is assumed that they have formed perceptions regarding these policies and their implementation. Research surrounding perceptions towards AWAs in the accounting context mainly revolves around the organizational justice literature (Johnson et al., 2008, Johnson et al., 2012).

2.3. Organizational Justice

Research on organizational justice dates back over sixty years and is rooted in research by Homans (1961) and Adams (1965). This early research focused primarily on outcome distribution and the perceived fairness of these outcomes. Drawing primarily from equity theory, these studies noted that individuals would react either positively or negatively on the basis of whether assessed outcomes were equitable in reference to their inputs (Greenberg, 1987). Later work focused on issues of equality and need in outcome allocation norms as a way of maintaining group harmony and individual welfare (Deutsch, 1975; Leventhal, 1976). This work provides the basis for distributive justice, which is defined as the perceived fairness of decision-making outcomes (Colquitt, 2001).

Around the same time many of these studies were conducted, Thibaut and Walker's (1975) work found that not only did those involved in legal procedures have an opinion surrounding the equity or fairness of the verdict, but they also had a perception surrounding the fairness of the processes within the trial. This work introduced the concept of control over the processes being applied in determining outcomes (Colquitt, 2001). Leventhal (1980) expanded on this work and noted that to be considered fair, processes must follow guidelines concerning consistency, representation, ethics, accuracy, correctability, and a lack of bias. Taken together, these works contributed to the concept of procedural justice, which is the perceived fairness of the processes used to determine decision-making outcomes (Colquitt, 2001).

In the following years, Bies and Moag (1986) introduced interactional justice as a concept separate from distributive justice and procedural justice. Bies and Moag (1986) established that individuals are not only concerned with the fairness of the procedures and outcomes within an organization, but how the outcome is communicated. Bies and Moag (1986) coined the term interactional justice to capture this concept of how the outcome is being communicated to employees within the organization. Recent research has found interactional justice to be comprised of two dimensions, interpersonal justice and informational justice. Interpersonal justice centers around how the individual setting the policies and procedures treats the employees who have to follow these guidelines (Colquitt et al., 2001). Specifically, an employee's perception of interpersonal justice will be based on whether the individual in charge of procedures treats the employee with

dignity, respect, and politeness (Colquitt et al., 2001). Informational justice highlights communication surrounding the reasons a decision was reached (Colquitt et al., 2001).

Interpersonal justice, in the context of AWAs, is significant to this study as employees have an opportunity to experience interactions with their supervisors on a consistent basis. As employees have interactions with their supervisors regularly, employees are continually provided opportunities to form perceptions about interpersonal justice. Due to the frequency of these interactions, interpersonal justice has been shown to have a larger impact on actual behaviors than distributive justice or procedural justice (Petty & Krosnick 1995; Fassina et al., 2008). Regarding informational justice, perceptions would be formed after an AWA utilization decision has been made and relayed to the employee. The Covid-19 pandemic forced all employees into utilizing AWAs. Therefore, employees who have never requested AWA utilization prior to the Covid-19 pandemic would not have had an opportunity to assess the informational justice aspects of AWAs. Accordingly, informational justice is not explored in this study.

2.4. Procedural Justice and AWAs

Procedural justice is related to perceptions surrounding the fairness of the policies and procedures of an organization (Colquitt et al., 2001). Policies and procedures related to AWAs in CPA firms are wide ranging and may vary from firm to firm. These AWA policies and procedures often include decisions about who is allowed to participate, what type of AWAs are available, how the AWAs are implemented, and who approves participation in AWA programs. The perception of procedural justice is based on the underlying concepts of whether the procedures are applied consistently, free of bias, based on accurate information, uphold moral guidelines, and allow employees to express their views (Colquitt et al., 2001).

While no research within the accounting field has been conducted linking procedural justice to behavioral intentions, evidence of this relationship exists in other disciplines. In the psychology field, a De Cremer and Sedikides (2005) study found an individual's intention to cooperate on a team increased as the individual's perception of procedural justice increased. Procedural justice has also been found to have a positive relationship with citizens' intentions to cooperate with the police (Murphy et al., 2015). Further, an individual's behavioral intention regarding turnover has been shown to be negatively related to procedural justice perceptions (Alexander & Ruderman, 1987, Paré & Tremblay, 2007).

When considering how procedural justice could affect attitudes surrounding AWA enrollment, it is important to revisit the concept of procedural justice: whether the procedures are applied consistently, are free of bias, are based on accurate information, uphold ethical standards, and whether or not one's views surrounding the procedures can be expressed and are influential (Colquitt et al., 2001). As organizations create and apply procedures that follow these criteria, attitudes related to the enrollment in AWAs should increase. For example, if AWA procedures prevent discrimination against those who utilize an AWA (upholding ethical standards), employees' attitudes regarding AWAs will be elevated. In the same manner, if the policy regarding who is allowed to work under an AWA is applied consistently, this should positively affect attitudes regarding AWAs.

Consistent with the theory of planned behavior, this study posits that employees' perceptions of procedural justice will influence AWA participation intentions through their perceived behavioral control. Based on the facets of procedural justice, as an employee is able to express views surrounding procedures and policies, the perception of procedural justice should increase. Previous literature has supported this relationship

between employees' voice regarding procedures and perceptions of procedural justice (Kernan & Hanges, 2002). Additionally, a meta-analysis found a negative correlation between employees' voice and perceptions regarding a lack of job autonomy (Ng & Feldman, 2012). Accordingly, as employees were able to utilize their voice, they perceived they had more control over their job behaviors. Perceived behavioral control could also be increased if the policies and procedures regarding AWAs are applied consistently and free of bias. For example, if AWA procedures regarding AWA enrollment are applied consistently, the employee will understand what steps are required to participate in an AWA. Therefore, the employee will perceive to have greater control over the enrollment process. Based on the arguments presented above, we posit the following:

H₁: employees' perception of procedural justice surrounding AWAs will be positively related to their intention to participate in AWAs.

2.5. Distributive Justice and AWAs

While procedural justice is concerned with policies and procedures, distributive justice is concerned with the perceived fairness of outcomes at work. Examples of outcomes related to AWA participation include differences in workload, compensation, and promotion opportunities. Prior research has found accountants hold a perception that participating in an AWA reduces these career outcomes compared to those who maintain traditional work arrangements (Cohen & Single, 2001; Frank & Lowe, 2003). Further, Johnson et al. (2012) found that accountants form attitudes related to distributive justice issues and AWA participants. Although the above-mentioned studies do not examine the antecedents of AWA participation, the studies support the idea of distributive justice being an important variable related to AWA perceptions.

Multiple studies have found a relationship between distributive justice and behavioral intentions. One such study within the hospitality industry found consumers' distributive justice perceptions, measured by price fairness, were positively related to the intention of booking a hotel room (El Haddad et al., 2015). In the human resource literature, distributive justice has been shown to have a negative relationship with turnover intentions (Soltis et al., 2013). This same negative relationship between distributive justice and turnover intentions has also been found in accounting literature (Parker et al., 2011). Based on the previous literature, there appears to be a foundation that distributive justice is able to affect behavioral intentions.

The theory of planned behavior (Ajzen, 1985) is once again utilized to develop the hypothesis that distributive justice, as it pertains to AWAs, is positively related to AWA participation intentions. Prior literature has found that as distributive justice increases, as it relates to an organization, attitudes related to job satisfaction also increase (Choi, 2011). In the same manner, it is proposed that as distributive justice perceptions increase regarding AWAs, attitudes related to enrolling in an AWA will also increase. Employees' distributive justice perceptions will increase if those who participate in an AWA receive similar outcomes at work compared to those who do not participate in an AWA. As employees perceive that they will not be disadvantaged by participating in an AWA, their willingness to continue to do it should increase. Therefore, through an employee's attitude, as distributive justice increases, so will AWA participation intentions. Therefore, the following is proposed:

H₂: employees' perception of distributive justice surrounding AWAs will be positively related to their intention to participate in AWAs.

2.6. Interpersonal Justice and AWAs

Interpersonal justice perceptions are fostered when those who are in charge of procedures and policies treat employees with respect, dignity, and politeness (Colquitt et al., 2001). While interpersonal justice has not been examined in accounting literature, there is evidence that interpersonal justice impacts participation behavior in other fields. Specifically, support regarding interpersonal justice and participation behavior has been found in research surrounding voluntary employee unions. Although unions and AWAs are very different concepts, each requires an employee to enroll voluntarily, and both center around the concept of improving an employee's working conditions. These studies find that higher perceptions of interpersonal justice relate to greater participation in employee unions (Fuller & Hester, 2001; Johnson & Jarley, 2004). These results suggest interpersonal justice may influence behavior related to participation in AWAs.

It is hypothesized that employees' perception of interpersonal justice surrounding AWAs is positively related to their AWA participation intentions. Prior research has shown that interpersonal justice is positively related to attitudes regarding job satisfaction (Choi, 2011). When considering interpersonal justice, an individual is expected to have a better attitude regarding work when supervisors treat them with respect, dignity, and politeness. Judge et al. (2006) found that when individuals are treated with respect and dignity, they are less likely to feel hostility. In this study, we posit that as individuals are treated with dignity and respect by authorities enacting AWA policies, AWA participation intentions will increase.

Further, interpersonal justice perceptions could affect AWA participation intentions through subjective norms. Regarding subjective norms, Ajzen (1991) states individuals' normative beliefs are the foundation of subjective norms. Normative beliefs are simply an individual's perception of how a certain behavior will be received by important people or important groups (Ajzen, 1991). These normative beliefs in combination with how important each person or group is that the individual is considering will result in subjective norms (Ajzen, 1991). In the context of an accounting firm, these important people would be co-workers and supervisors. When considering interpersonal justice perceptions, these perceptions are formed when speaking with an important person, typically a supervisor. One's perception of interpersonal justice has been shown to affect how one feels about important individuals within organizations. Choi (2011) found that as interpersonal justice increased, trust in both supervisors and management also increased. As trust increases, employees are less likely to feel they will be punished for utilizing AWAs. Therefore, potential participants will feel more comfortable intending to enroll in an AWA as their supervisors appear trustworthy and supportive of AWA enrollment. Furthermore, potential participants will hold greater normative beliefs regarding AWA enrollment based on these interactions with their supervisors. Therefore, as interpersonal justice perceptions increase, it is expected that attitudes and subjective norms regarding AWA participation intentions will be elevated, and according to the theory of planned behavior, AWA participation intentions will be higher. As such, the following is proposed:

H₃: employees' perception of interpersonal justice surrounding AWAs will be positively related to their intention to participate in AWAs.

III. RESEARCH METHODOLOGY

3.1. Participants and Distribution of Survey

A survey was utilized to test the hypotheses. Surveys have been used in multiple AWA studies in the past (Almer et al., 2003; Johnson et al., 2012; and Knight, 2018).

Personal contacts within academia and the public accounting industry were utilized to help secure firm participants. Demographic questions were asked, details of which are provided below. Multiple techniques, derived from Podsakoff et al. (2003), were utilized to diminish the possibility of common method bias: participants were told their responses would be anonymous on multiple occasions; questions related to the independent and dependent variables were spatially separated; and scale items contained differing anchor labels. The Harman one-factor test was conducted on all primary variables discussed below. As no single factor exceeded 50% of the total variance extracted, common method bias does not appear to be an issue. (Podsakoff et al., 2003).

3.2. COVID-19 Considerations

The survey utilized for this study was administered during the COVID-19 pandemic. As a result, there was a potential issue surrounding the dependent variable, AWA intentions. Due to COVID-19, all employees were working remotely and therefore respondents were currently utilizing an AWA. Under these circumstances it would not have been prudent to ask respondents their current AWA intentions, as all respondents would have intended to utilize an AWA based on their current situation. Instead, individuals were explicitly directed to respond with their post-COVID-19 AWA intentions.

3.3. Survey Respondents and Demographics

Approximately 680 professionals received the email with the link to this study's survey. Of the 680 professionals, 186 individuals began the survey, but not all of these responses were complete. A total of 135 professionals completed the survey, including demographic questions, which is a response rate of approximately 20%. This is in line with studies surveying public accountants (Johnson et al., 2008; Guthrie & Jones, 2012; Dalton et al., 2014; and Knight, 2018). Details surrounding the demographics of the 135 professionals are presented in Table 1.

Table 1
Participant Demographics

Variable	Level	N	%
Gender	Male	57	42%
	Female	78	58%
Marital Status	Single	40	30%
	Married	95	70%
Children	Yes	77	57%
	No	58	43%
Department	Audit	54	40%
	Tax	62	45%
	Advisory	8	6%
	Other	12	9%
	Staff Associates	35	26%
Rank	Senior Associate/In-Charge	23	17%
	Supervisor	5	4%
	Manager	13	10%
	Senior Manager/Director	11	8%
Participation in AWA Prior to COVID-19	Principal/Partner/Shareholder	46	34%
	Yes	70	52%
	No	65	48%

3.4. Measures

Individual perceptions surrounding organizational justice related to AWAs were measured utilizing an instrument created by Colquitt (2001). This instrument was created to validate the different dimensions of organizational justice, including procedural justice, distributive justice, and interpersonal justice, which were the three dimensions utilized in this study. The procedural justice subscale contained seven questions while both the distributive justice and interpersonal justice subscales were comprised of four questions. Following previous research (Frazier et al., 2010), each item was prefaced by the phrase “to what extent” in regard to the employee’s attitude surrounding AWAs. An example item from the procedural justice scale was “To what extent have procedures surrounding AWAs been applied consistently.” Participants selected a response from a Likert-type scale of 1 to 5, ranging from 1, “to a small extent”, to 5, “to a large extent.” These procedural justice, distributive justice, and interpersonal justice subscales had Cronbach’s alphas of .88, .90, and .98, respectively. These subscales were deemed reliable as these coefficients were above the acceptable threshold of .70 (George & Mallery, 2003).

An instrument created by Ko and Kim (2018) was used to test the dependent variable, intention to enroll in an AWA. This instrument is based on Ajzen’s (1991) theory of planned behavior and contains three items regarding an individual’s intention to use an AWA. All items utilize a five-point Likert scale. A Cronbach’s alpha of .88 was obtained and therefore the scale was considered reliable as it exceeded the .70 threshold (George & Mallery, 2003).

3.5. Control Variables-H1 to H3

Prior research has shown that women adopt AWAs at a higher rate than men (Almer et al., 2003; Knight, 2018). Further, men are more likely to believe AWAs have greater career costs than women (Johnson et al., 2012). Accordingly, participants’ gender was included as a control variable. Prior participation in AWAs was also controlled for as it has been found to be related to a more positive outlook on AWAs (Frank & Lowe, 2003), and is also related to perceived lower organizational-level costs (Johnson et al., 2012). Finally, age, rank, and marital status were also included in the demographic questions and included as control variables.

IV. RESULTS AND DISCUSSIONS

4.1. Descriptive Statistics

Table 2 highlights the descriptive statistics and scale reliabilities for the three dimensions of organizational justice and AWA intentions. Higher scores on the procedural justice, distributive justice, and interpersonal justice scales represent a greater perception of justice in relation to the AWA programs offered to the employees. In the aggregate, participants had a mean score of 3.74 regarding procedural justice perceptions, a 3.89 mean score regarding distributive justice perceptions, and a 4.44 mean score regarding interpersonal justice perceptions. This indicates that respondents had generally positive views surrounding the organizational justice aspects of AWAs within their firms. Specifically, interpersonal justice had the highest mean. This could be related to employees having positive AWA interactions with their supervisors during the COVID-19 pandemic.

The dependent variable, intention to participate in an AWA, was captured on a scale of 1 to 5 where “1” represents an individual who has no intentions of using an AWA in the future, while a “5” represents an individual who is enthusiastic about utilizing an AWA in the future. Participants were directed to answer questions surrounding AWA

intentions while thinking about a post-COVID-19 environment. The mean for AWA participation intentions was 4.20. This indicates a high willingness to participate in AWAs. This is somewhat surprising as previous studies found actual AWA utilization rates around 20-30% (Johnson et al., 2008; Knight, 2018). However, COVID-19 left employees with no other choice than to utilize AWAs, and past research has shown prior participation in an AWA positively relates to attitudes surrounding AWAs (Frank & Lowe 2003).

Table 2

Descriptive Characteristics: Organizational Justice and AWA Intentions Variables

Variable	N	Mean	Standard Deviation	Composite Reliability	Average Variance Extracted	Square Root of Average Variance Extracted
Procedural Justice	135	3.74	.85	.88	.52	.72
Distributive Justice	135	3.89	.84	.90	.70	.84
Interpersonal Justice	135	4.44	.92	.98	.93	.96
AWA Intentions	135	4.20	.98	.88	.71	.84

Table 3 presents the Pearson correlation coefficients for variables included in the study. There were no issues with multicollinearity between the independent variables as all correlations were less than .70. All three of the organizational justice constructs are positively correlated. This is expected due to the overarching theme of organizational justice and the constructs being correlated in prior research (Colquitt, 2001). Only distributive justice is positively correlated with AWA intentions.

As expected, prior AWA participation is positively correlated with AWA intentions. Also, as shown in Table 3, each of the organizational justice constructs are positively related with prior AWA participation. This agrees with prior literature that prior participation in AWAs is related to having a more positive outlook on AWAs (Frank & Lowe, 2003). Not having children is negatively correlated with AWA intentions. This correlation follows past research indicating that AWAs are utilized more by those with greater family responsibilities (Johnson et al., 2012; Knight, 2018). Finally, gender was negatively correlated with prior AWA participation. Consistent with prior literature, men were less likely than females to have participated in a pre-COVID-19 AWA. (Almer et al., 2003; Johnson et al., 2012; and Knight, 2018).

Table 3

Pearson Correlation Coefficients

	AWA Int.	PJ	DJ	IJ	POS	Marital	No. Children	Prior Part.
AWA Int.	1							
PJ	-.008	1						
DJ	.254**	.407**	1					
IJ	-.041	.617**	.346**	1				
Marital	-.029	-.020	-.015	-.015	-.014	1		
No. Children	-.176*	-.077	-.094	.008	.045	.354**	1	
Prior Part.	.280**	.308**	.200*	.215*	.312**	-.008	.032	1
Male	-.132	.123	.038	-.013	-.065	.062	.015	-.197*

Notes: *, ** indicate $p < .05$, $p < .01$, respectively.

4.2. Hypothesis Testing

H₁ examines the relationship between perceptions of procedural justice surrounding AWAs and AWA participation intentions. As shown in Table 4, this hypothesis was not supported. H₂ examines the relationship between perceptions of distributive justice surrounding AWAs and AWA participation intentions. Per the results in Table 4, the regression analysis supported this hypothesis. As one's perception of distributive justice increases, AWA participation intentions also increase ($\beta = .306$, $p < .01$). As distributive justice is related to outcomes, it seems reasonable that individuals are concerned with how their careers might be affected by their decision to utilize an AWA. This model explains approximately 14% of the variance in the AWA intentions variable. As studies capturing human behavior routinely have low r-squared values, explaining 14% of the variation in AWA intentions is quite meaningful. H₃ was tested by analyzing the regression model found in Table 4. As shown by the non-significant result for the interpersonal justice variable, H₃ was not supported.

Prior participation in an AWA was also significant, with past participants displaying higher AWA participation intentions ($\beta = .639$, $p < .01$). The prior participation variable captures AWA participation that occurred before the COVID-19 pandemic. Frank and Lowe (2003) found that prior participation was related to a more positive outlook surrounding AWAs, which is consistent with this study's finding that prior participation is directly related to an increase in participation intentions. It is also noted that separate models were conducted with each individual organizational justice model and the control variables. These results were consistent with the results in Table 4. Prior participation was significant in each model, and only the distributive justice variable was found to be significant.

Table 4
Regression Analysis of AWA Intentions on Organizational Justice Perceptions

	Coefficient	Standard Error	T-Statistic	P Value
Constant	3.609***	.546	6.613	.000
Procedural Justice	-.109	.140	-.777	.439
Distributive Justice	.306**	.106	2.889	.005
Interpersonal Justice	-.127	.115	-1.104	.272
Marital Status (Married)	.089	.196	.453	.651
Children	-.281	.200	-1.409	.162
Staff Associate	.302	.248	1.220	.225
Senior Associate	.406	.268	1.516	.132
Supervisor	.645	.444	1.453	.149
Manager	.433	.299	1.448	.150
Senior Manager	.081	.319	.255	.799
Tax Department	-.001	.187	-.006	.995
Audit Department	.367	.382	.962	.338
Other Department	-.169	.306	-.554	.580
Prior Participation	.593**	.187	3.164	.002
Male	-.148	.187	-.792	.430

Notes: *, **, and *** indicate $p < .05$, $p < .01$ and $p < .001$, respectively. $N = 135$, adjusted $R^2 = .139$, residual standard error = .832 ($df = 119$), and F statistic = 2.440** ($df = 15; 119$).

4.3. Discussion

This study's results extend the accounting literature surrounding AWAs. Multiple studies have examined the outcomes of AWAs in the accounting setting (e.g., Almer & Kaplan, 2000; Almer et al., 2003; and Johnson et al., 2008), but no previous studies examined the relationship between organizational justice perceptions and AWA

participation intentions. The main finding of this study is that distributive justice perceptions surrounding AWAs are positively related to AWA participation intentions. Therefore, public accounting employees who believe AWA participants are being treated equitably in terms of outcomes are more willing to participate in these programs. This is beneficial to the literature and practitioners in several ways.

As noted previously, Johnson et al. (2012) examined AWA attitudes through ideals, organizational-level costs, and personal-level costs. Johnson et al. (2012) described personal-level costs as distributive justice issues. The findings related to H2 of this study support the idea that employees are assessing AWAs through distributive justice perceptions and that these perceptions are affecting their participation intentions. In conjunction with the Johnson et al. (2012) study, these results suggest future AWA research should apply the distributive justice framework. Approaching future AWA research within the distributive justice framework allows researchers to draw on the vast amount of distributive justice literature in the organizational behavior field when attempting to explain AWA participation decisions, AWA perceptions, and AWA career outcomes. For example, prior research found that servant leadership is positively related to distributive justice perceptions (Schwepker, 2016). Future research could examine the impact servant leadership has on employees' distributive justice perceptions, and therefore their AWA participation intentions.

This study's distributive justice finding can also assist accounting firms with improving the success of their AWA programs. Previously, AWA participation intentions were only found to be related to factors outside of the firm's control (Almer et al., 2003). These factors included gender, rank, family considerations, and the opinion of colleagues. Although this information provided insights into AWA participation, firms were not able to utilize this research to improve perceptions of their AWA programs or to take actions to encourage participation. This is extremely important in the post-COVID-19 work environment, where AWAs are so highly valued by both current and prospective employees (McCabe, 2022; Half, 2023). This is corroborated by this study's results, where approximately 90% of the professionals surveyed indicated that they favored AWAs over traditional work schedules. This study's results suggest that maximizing participation intentions will require firms to focus their efforts on the equity of outcomes, like promotions, client placements, and raises. Employees want outcomes to be fair when compared to work inputs. Specific to AWAs, outcomes should not differ between AWA participants and traditional employees. It is imperative that firms focus their efforts on improving the distributive justice perceptions surrounding AWAs. The gap is too large between employees preferring AWAs, like the 90% of respondents to this study, and employees actually utilizing these programs. With the current accounting labor shortage (AICPA, 2022), firms cannot afford to let employee AWA concerns hinder their hiring and retention efforts.

According to past research, employees perceive that accounting firms treat AWA participants unfairly (Frank & Lowe, 2003; Kornberger et al., 2010). Multiple studies (Bucheit et al., 2016; Frank & Lowe, 2003; and Kornberger et al., 2010) have found employees within the accounting industry perceive that AWA participation will harm their future career outcomes. While those studies were conducted prior to COVID-19, this study was conducted during COVID-19 and employees' perception of distributive justice surrounding AWAs was 3.89 for this study's participants, which indicates there is still room for improvement relative to distributive justice issues. Firms should conduct an analysis of processes surrounding promotions, raises, and client placement to determine if employees who utilize AWAs appear to be treated differently, especially

post-COVID-19. If inequities exist, firms should examine the employee performance metrics being utilized to see if modifications are needed to eliminate bias against AWA participants.

Basing employee outcomes on clear performance metrics could help diminish negative attitudes towards career outcomes for AWA participants, and has also been positively related to job satisfaction, organizational commitment, and retaining top employees (Green & Heywood, 2008; Ismail et al., 2009; Mani, 2002; and Trevor et al., 1997). Instead of basing decisions about promotions and raises on perceptions of work performance, firms could implement clearer benchmarks and metrics that employees must reach to earn promotions and raises. There are a small number of very clear, metric-based awards that are currently utilized by most firms; for example, requiring a CPA license for promotion to the supervisor level. There is, however, a need for metric-based performance management beyond the CPA exam. For example, firms could require that a certain percentage of engagements must be finished under or at budget to be promoted from supervisor to manager. This type of metric would remove any bias related to where or how the work is completed. It is also aligned with the firm's goal of profitability. Similarly, firms could require a manager to bring in a certain amount of revenue before being promoted to partner. Once again, this metric applies a quantitative benchmark that would equalize traditional employees and AWA participants. When considering client placement, firms could devise an employee ranking system based on items such as individual performance ratings on client engagements, achievement of budget goals, client satisfaction surveys, etc. Employees ranked near the top could be allowed to have greater input on their client assignments. These practices would allow AWA participants' outcomes to be based on performance and could improve perceptions of distributive justice surrounding AWAs.

Future research could analyze whether organizational justice perceptions remain consistent post-COVID-19. For example, interpersonal justice perceptions regarding AWAs in this study ($M = 4.44$, $SD = .921$) were significantly higher than both procedural justice perceptions ($M = 3.74$, $SD = .852$; $t(134) = 10.41$, and $p < .001$) and distributive justice ($M = 3.89$, $SD = .836$; $t(134) = 6.26$, and $p < .001$). Specifically, 109 out of the 135 participants responded with a mean interpersonal justice score of 4 or higher. This indicates respondents largely felt that their supervisors treated them with respect, dignity, and politeness during COVID-19. However, these high perceptions of interpersonal justice could be related to the mandatory nature of AWAs during the pandemic. With most forced to work remotely, supervisors had no reason to treat remote employees differently. Now that mandatory remote work has ended, AWA utilization becomes a choice, and supervisors could treat AWA participants differently than during the pandemic.

Future studies could also examine the productivity of AWA participants with low perceptions of distributive justice. If productivity is lower, this would follow the theory of cognitive dissonance (Festinger, 1957), whereby employees reduce their input (productivity) due to perceived inequity. Additionally, low perceptions of distributive justice have been found to increase turnover intentions among employees (Parker et al., 2011). Future research could examine the relationship between AWA participants' distributive justice perceptions regarding AWAs and turnover intentions. A firm that allows employees to utilize AWAs with hopes of reducing turnover intentions could inadvertently increase turnover intentions if the AWA participants are not treated equitably. It is possible that traditional employees are experiencing lower turnover intentions than AWA participants if AWA participants are punished based on their AWA

utilization. This unintended consequence would be detrimental to firms' employee retention initiatives.

V. CONCLUSION

Turnover and staffing issues are consistently ranked among public accounting firms' most critical issues (AICPA, 2016), but the post-COVID-19 work environment has intensified these problems (AICPA, 2022). Now that employees have experienced remote work, many do not want to return to the office (KPMG, 2022a; McCabe, 2022; Half, 2023). This is not surprising given past research demonstrating that prior participation leads to a more positive attitude towards AWAs (Frank & Lowe, 2003). However, if employees do not believe they can be successful using a flexible work arrangement at their current firm, they may go elsewhere. Accordingly, firms are strongly incentivized to expand and improve AWA programs in this post-COVID-19 environment. This study explored factors that impact AWA participation intentions using organizational justice perceptions. The results reveal a positive relationship between distributive justice perceptions and AWA participation intentions, which both extends the current AWA literature and provides valuable information to public accounting firms. This result informs firm leaders about the importance of equitable career outcomes when employees are considering AWAs. Firms can leverage this insight to ensure performance evaluation metrics focus on specific, measurable employee outputs, which should help ensure that work-related outcomes are consistent between employees regardless of their work arrangement.

As the downward trend in accounting graduates continues, staffing issues will stay at the forefront of accounting industry challenges (AICPA, 2020, 2022). Firms have responded to these challenges by offering AWAs to their employees, but the benefits these programs offer are only realized when AWAs are utilized. The results of this study provide a starting point for examining AWA participation intentions and understanding the reasons accounting employees could be hesitant to work under an AWA. As accounting employees continue to prefer AWAs over traditional schedules, fully understanding factors impacting participation and perceptions of success will be imperative for firms as they navigate the evolving workforce. In the race for talent, firms cannot afford to lose.

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