

Evaluation of the Impact of Hybrid Working on Auditors' Self-Efficacy

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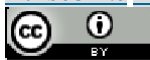
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ABSTRACT

This study aims to evaluate the concept of hybrid working in Public Accounting Firms (KAP) and its impact on self-efficacy after the COVID-19 pandemic who previously worked remotely. This research was conducted using a qualitative research method. The data source of this research was carried out by distributing questionnaires with 53 respondents from associate to manager level who work at Public Accounting Firm and interviews with 5 resource persons from senior associate to manager level from Big Four and Non-Big Four Firms. The results showed that in implementing the hybrid concept, Firms has disseminated the Firms' policy, provided support, provided facilities for collaboration and focus, as well as provided flexibility in determining work schedules. Self-efficacy arising from hybrid working shows experience, expertise, confidence, motivation, and auditor performance help auditors adapt to hybrid work. For this reason, this study recommends that the hybrid working model can be continued as a new working trend of auditors in KAP. This research is still limited to auditors below manager level and does not represent all KAP in Indonesia. This research provides an understanding of the concept of hybrid working which is a new work style choice in the auditor environment by looking at the auditor's personal self-efficacy.

INTRODUCTION

Lockdowns caused by the COVID-19 pandemic introduced the industry to adapt by applying the working style that previously worked from the office to work from home through the concept of remote working.

The concept of *remote work* according to (Anand & Acharya, 2021) is to take advantage of technological advances as a form of bridge between physical and digital work. By utilizing technological support according to (Sokolic, 2022), the development of information and communication technology, followed by digitalization, allows a new work practice known as *telecommuting* so as to help work *remotely*. For this reason, as a form of handling the limited space for physical activity when PSBB (Large-Scale Social Restrictions) and PPKM (Community Activity Restrictions are enforced), auditors who work at KAP (Public Accounting Firm) began to implement remote work because they could not carry out audit activities face-to-face and had to be done remotely or from home known as remote-audit. According to (Teeter, Alles, & Vasarhelyi, 2010) and (Albitar, Gerged, Kikhia, & Hussainey, 2020) the technique works when *remote audit* is to use information technology through collecting audit evidence electronically and interacting with clients without meeting in person. In addition, according to (Castka, Zhao, Bremer, Miroso, & Wood, 2021), the key to *remote audit* is audit preparation, namely communication with clients, submission of documents and recording documents for review via electronic or the use of technology such as Zoom, so that auditors can review documents extensively and build analysis of these documents and complete financial statements *remotely*.

However, over time, on June 21, 2023, the President of Indonesia issued Presidential Decree of the Republic of Indonesia Number 17 of 2023 concerning the Determination of the End of the COVID-19 Pandemic Status in Indonesia. Namely, Indonesia will deny the status of COVID-19 and turn the COVID-19 pandemic into an endemic, as well as the lifting of the public health emergency and the national disaster of COVID-19 (Kominfo, 2023). With the issuance of the Presidential Decree, previously *remote work* activities will begin to implement working back to the office, besides that post-COVID-19 companies have also begun to implement *hybrid working*. *Hybrid working* is becoming a work trend, which is a combination of working at home and in the office. Therefore, because *hybrid working* offers flexibility in working to its employees, it can be an option for companies to implement the same work model because of the positive impact given to their employees.

Hybrid working according to (Leclercq-Vandelannoitte, 2021) leads to employee needs because employee productivity can be maximized so there is no reason for employees to get work done. This can happen because according to (Iqbal, Khalid, & Barykin, 2023) because physical stress because employees have to get up early to work is reduced. In addition, companies enjoy the benefits provided by *hybrid work* to employee productivity and this leads to effectiveness in employee work styles based on Khalid and Barykin (2023). *Hybrid* also offers benefits in the form of reduced costs in operating a physical office, because many employees choose to work from home and few employees

work from the office so they do not need a large work space (Dahmen, Wöllecke, & Constantinescu, 2018). Because the benefits of hybrid working make this work style the future of work style (Lenka R., 2021) because large organizations such as Microsoft, Ford, Citigroup have adopted hybrid working are satisfied and every other organization is encouraged to implement *hybrid working* style and based on (Thomas, 2021), the financial industry such as Lloyds Banking Group, NatWest, Deutsche Bank, and Aon; telecommunications industry i.e. Virgin Media and BT; Centrica's electronic services industry; and retailer The Very Group in the UK after COVID-19 adopted a hybrid working style.

This *hybrid* working phenomenon has also hit KAP in working after the COVID-19 pandemic. Based on research conducted by Forbes (2023), it shows that 32% of respondents and based on (Arbanas, et al., 2022), namely 34% choose to work *hybrid* as a combination of flexibility to work from home and be able to collaborate in the office (Haan & Main, 2023). In addition, with the hybrid model, it is easier to adjust according to the choice of each auditor because the *hybrid model* is considered more suitable for the auditor's work to be more efficient. However, the application of the post-COVID-19 *hybrid model* in KAP is still limited in research. For this reason, based on this, the first problem formulation that will be raised in this study is related to the evaluation of the *hybrid working* concept implemented by KAP. Then self-efficacy is considered important in assessing whether the *hybrid model* can be applied in KAP in the future because self-efficacy emphasizes the importance of an individual and individual perception in assessing personal abilities as the key determinants of success (Gallagher, 2012). For this reason, the formulation of the second problem in this study will discuss the impact of *hybrid working* on auditors' self-efficacy. The purpose of the research formed from the problem formulation is to evaluate the implementation of the hybrid working concept in auditors in KAP and evaluate the impact of *hybrid working* on the external self-efficacy of auditors.

REVIEW OF THEORY

Hybrid Working

Hybrid working is a flexible approach that combines work in the office and from home, allowing employees to choose how willing and where they work and offering employees autonomy to design during the working week in a way that suits them (employees) and with company policies (Kirkham, 2022). Due to the impact of the COVID-19 pandemic which caused employees to work from home and when post-COVID-19 companies began planning to return to work from the office, many employees did not want to work in the office, therefore the company adopted a hybrid work model that gives employees the freedom to work from home/remotely or come to the office. (Lenka, 2021).

If the *hybrid work model* is implemented correctly by the company, it will make it easier for companies to recruit employees, achieve innovation, and create value for all *stakeholders*, where companies can shape how to work in a more flexible, digital, and meaningful future (Hilberath, et al., 2020). Based on BCG analysis shows how to create a *hybrid work model* in the company:

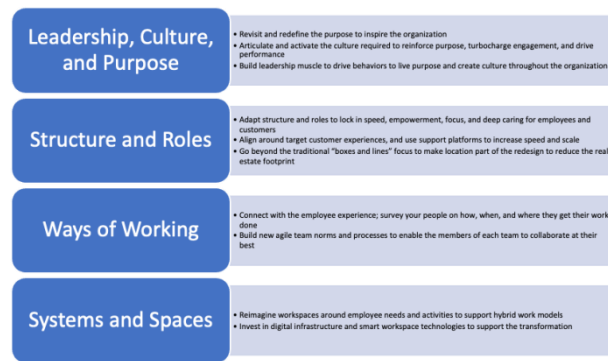


Figure 1. Four Blocks to Support New Working Models for a Hybrid Future
Source: Hilberath, et al. (2020)

Based on research, it shows that hybrid working has a positive relationship with work balance, positively related to results for the company (example: communication between companies and unique information from the communication), and the implementation of *hybrid* working, especially when working from home, has a positive impact on improving employee performance in the form of ability, cooperation, knowledge, creativity, productivity, and quality (Choudhury, Khanna, Makridis, & Chirmann, 2022).

KAP for *hybrid* work is also supported by ICAEW (2021), namely when conducting audits there are several activities that can be carried out virtually and sending other auditors to work on clients to collect information so that the team can work. *Hybrid working* helps auditors because the model is easy to change according to the situation, both the client's situation and the audit team's own choice. In addition, *hybrid working* is very suitable as an option for auditors who have heavy responsibilities and family commitments. But *hybrid working* has the challenge of establishing formal and fair policies that fit everyone, maintaining a consistent company culture when auditors are dispersed due to *hybrid working*; in some cases monitoring productivity, especially with younger or newer employees; facing resistance from some leaders, who want everyone back on headquarters; putting new employees into half the office empty; and perhaps, most importantly, making sure everyone in the company is seen and noticed (Meyer, 2022).

Based on previous research, according to Gratton (2021), there are four principles to create *hybrid* work more productive, namely (1) the principle of place: office design for cooperation, (2) the principle of place: creating work from home as a place of energy source, (3) the principle of time: flexible time to increase work focus, and (4) the principle of time: time synchronization for coordination. In addition, (Yang, Kim, & Hong, 2021) states that with *hybrid*, workplace flexibility, home environment conditions, and organizational support to work at home are positively related to productivity and satisfaction and work-life balance. According to (Almodovar, Graves, & Victoravich, 2023) if companies adopt hybrid work, it will benefit companies, namely flexibility to increase work-life balance, increase job satisfaction because of work flexibility, and *hybrid working* helps officials to focus on staff development to improve audit quality, especially in junior staff.

Self-efficacy

Self-efficacy theory according to Bandura (1977) is a person's belief that can determine how well a person can carry out a plan in any situation or a person's confidence in his ability to succeed. Bandura (1977) proposed four main sources of information that individuals use when forming considerations in Figure 2 (Bandura, 1977).

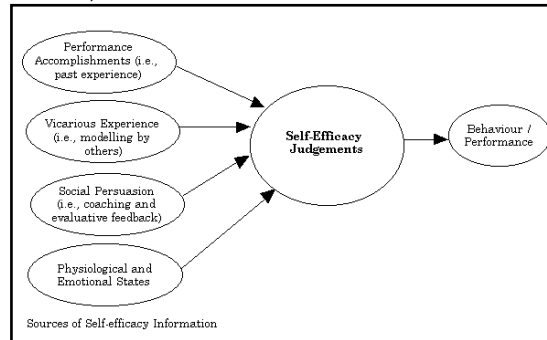


Figure 2. Sources of Self-Efficacy
Source: Bandura, A. (1977)

Based on the theory of efficacy and proposed by Gallagher (2012), namely how a person sees his ability to achieve success, researchers believe that auditor self-efficacy has a significant impact on auditors' efforts in handling *hybrid working*. A person's desire to believe that he can succeed in order to execute his beliefs will have a positive impact on the performance of the person (Bandura, 1986).

For this reason, based on research (Shue, Jau, Sang, Tzu, & Weiwei, 2016), it was found that auditor experience and professionalism are positively related to auditor professional skepticism, including auditor insight and expertise, therefore the need for an open culture for *mentoring* is needed to share insights in improving efficiency and efauditor activity at work. Auditors have a positive attitude toward professional abilities and experiences, and see those experiences as motivation to improve self-efficacy. For this reason, in order for self-efficacy to increase so that it affects the work of auditors can be more effective and efficient, continuous education and training are needed on the distribution of *mentoring* and insight between auditors with one another. The previous performance of the auditor has a significant impact on the auditor's own self-efficacy, which with continuous success will increase the auditor's self-efficacy.

If the auditor has high self-efficacy, based on the research of Battwah, Al-Ansi, Almoataz, and Salleh (2023), the auditor has the capacity to carry out audit activities and maintain effort and performance to achieve audit quality. In addition, with high self-efficacy, auditors have high confidence that they can overcome challenges in performing audit tasks and can adapt quickly to audit activities. And from the results of the study found that, high self-efficacy is positively related to how auditors perceive effort and performance, where auditors are able to overcome any challenge. Previous research from (Baatwah S., Al-Ansi, Almoataz, & Salleh, 2023) stated that self-efficacy is positively related to how auditors see effort and performance, because during a pandemic,

external auditors have high self-efficacy and tend to be more diligent and have high intensity in maintaining good audit quality. *Remote-audit* is positively related to effort and audit performance shows the auditor sees himself developing in knowledge and expertise when using technology and is able to perform audit procedures according to standards and obtain sufficient and appropriate audit evidence. Auditors who work *remotely* are more likely to improve audit quality.

METHODOLOGY

This research was conducted using qualitative data collection techniques through questionnaire dissemination methods and in-depth interviews. Questionnaire and interview questions related to *hybrid* working are prepared based on research questions regarding working from home and office environmental conditions, perceptions of working from home and office, evaluation of working from home and office, work satisfaction and performance, and key work from home and office activities (Yang, Kim, & Hong, 2021; Meyer, C., 2022; ICAEW, 2021). Questionnaire and interview question categories related to self-efficacy based on the self-efficacy theory of Bandura (1977). Questionnaire and interview questions regarding auditor self-efficacy based on previous research which explains that the source of self-efficacy comes from the auditor's professional and professional experience, confidence derived from motivation and input, and performance that comes from the auditor's insight and diligence in conducting audit procedures (Baatwah S., Al-Ansi, Almoataz, & Salleh, 2023; Shue, Jau, Sang, Tzu, & Weiwei, 2016; Almodovar, Graves, & Victoravich, 2023). The first data collection technique for questionnaires is distributed electronically, using *google forms* to obtain varied results and is expected to capture and evaluate *hybrid working* concepts from various public accountants. The distribution of questionnaires will be done with *whatsapp*, *linkedin* spread, and other platforms. The distribution of questionnaires via *whatsapp*, *linkedin*, and other platforms will be carried out from September 13, 2023 to October 4, 2023. The distribution of questionnaires has been distributed by 90 respondents, namely from the associate level, *senior associate*, assistant managers and managers who have requirements in the form of (1) working at KAP, (2) are employees who have worked at KAP from before 2019 - now (applies to auditors who have stopped working or are still auditors), and (3) have experienced a *remote audit* transition to *hybrid working*. The questionnaire questions were developed from previous research and literature studies and the experience of one of the researchers as a former auditor in one of the *Big Four Public Accountants*.

In the second data collection stage, namely interviews, the author interviewed 5 auditors (with manager, assistant manager, and *senior associate* levels from *Big 4* and *Non Big 4 Public Accountants*), the reason for the interviews with the 5 subjects was so that the author could get an understanding of the concept of hybrid working implemented by the Public Accountant and the experience of subjects in those positions when carrying out *hybrid working* and how leadership positions in the field (*senior associate*,

assistant manager, and manager) handle *hybrid* work in KAP. The interview period was conducted from September 18, 2023 – October 4, 2023 by looking at the condition of schedule availability from the speakers. The interview with 5 speakers was conducted with sources who worked as auditors, namely 4 speakers from the Big Four Public Accountants and 1 resource person from *the Non-Big Four Public Accountants*. Interview questions derived from questionnaire questions are used to get a clearer explanation from the interviewees and are semi-structured with an interview duration of 54 to 94 minutes and are recorded in accordance with unwritten agreements with the interviewees.

In measuring self-efficacy in auditors in *hybrid* work, researchers follow research from Shue, Jau, Sang, Tzu, & Weiwei (2016), that the three dimensions measured in self-efficacy are experience, confidence, and auditor performance. For each dimension, questions were arranged in a questionnaire with a Likert scale, namely (1= Strongly Disagree and 5=Strongly Agree) regarding the level of confidence of the auditor in seeing whether he can successfully complete the work that has been given (Imperial College London, 2023). The measurement of self-efficacy of audit work follows research (Almodovar, Graves, & Victoravich, 2023), namely related to auditors' confidence in the audit work carried out. The sources of self-efficacy as reached by Bandura (1977) are work experience, social models (motivated to see others can), persuasion social, and psychological responses.

RESULTS

Questionnaire and Interview Participation

Based on the distribution of questionnaire data, only 53 respondents returned and answered the entire questionnaire that had been distributed. For the results of respondent information, questionnaires and interviews with 5 resource persons from various positions and for details can be seen in Table 1 Summary of Respondents' Personal Information.

Table 1 Summary of Respondents' Personal Information

Informasi Data Diri Responden					
Kuesioner					
Variabel	N	%	Variabel	N	%
<i>Gender</i>			<i>Posisi/labatan Responden</i>		
Laki - Laki	30	57%	Senior Manager	0	0%
Perempuan	23	43%	Manager	2	4%
			Assistant Manager	4	8%
			Senior Associate	34	64%
			Associate	13	25%
<i>Usia</i>			<i>Pengalaman Bekerja Responden sebagai Auditor</i>		
22 - 25	23	43%	1 -3 Tahun	26	49%
26 - 30	28	53%	3 - 6 Tahun	23	43%
31 - 36	2	4%	> 6 Tahun	4	8%
>36 tahun	0	0%			
<i>Afiliasi KAP Responden</i>					
KAP Big Four	44	83%			
KAP Non Big Four	9	17%			

Wawancara							
No.	Inisial	Posisi	Asal KAP	Kategori KAP	Tanggal	Waktu	Media Wawancara
1	I	Manajer	KAP RT	Big 4	18-Sep-23	19.00 – 20.14	Google Meet
2	A	Manajer	KAP ABC	Big 4	19-Sep-23	19.00 – 20.45	Google Meet
3	R	Senior Associate	KAP Dermawan	Big 4	21-Sep-23	19.00 – 19.55	Zoom
4	O	Senior Associate	KAP TOBI	Big 4	23-Sep-23	11.00 – 12.28	Google Meet
5	F	Asisten Manajer	KAP Gobel	Non Big 4	4 Oktober 2023	19.15 – 20.30	Google Meet

Source: Processed by Author

Evaluation of Hybrid Working Concept at Public Accounting Firm The Concept of Hybrid Working in Current Public Accounting Firms

At the beginning of the transition period after the COVID-19 pandemic, KAP introduced a *hybrid* working style and provided opportunities for auditors to be able to work *hybridly*. According to Hilberath, et al. (2020), the preparation that companies need to make in implementing *hybrid* is the socialization, rules, or recommendations for adopting from the "Ways of Working" category from Hilberath. The results of the interview with the resource person stated that for the preparation stage carried out by the KAP, KAP has adopted hybrid work in the transition period from *remote* working by providing an explanation of the concept of hybrid working and guidelines or rules in implementing *hybrid working* either via email or socialization. Based on interviews with several sources, it was found that regarding the implementation of hybrid working, not all public accountants issued written rules but the public accountants did more socialization and recommendations for the transition to *hybrid* working and the schedule to enter the office to start a new adaptation from previously *working remotely*. Based on an interview with resource person A, the socialization issued by KAP on hybrid working via *email* by explaining what the concept of *hybrid working* is. Furthermore, the KAP issued recommendations related to *hybrid working*, namely auditors cannot work from anywhere or work from *anywhere* as in remote times. Based on interviews with resource person O, the advice issued is that auditors must stay in the Jabodetabek area so that when there is a call to work from the office, auditors can reach out and work directly in the office.

Related to the support needed by employees in *hybrid* work is technology (Hilberath, et al., 2020), then according to Yang, Kim, & Hong, (2021) financial support in addition to salary, guidelines for arranging a place to work at home, guidelines for working patterns, mental health management (Leddy, 2023), ergonomics of chairs and equipment, adjustable desks (Davis, et al., 2020). Based on the results of the questionnaire in Table 2, the support that most supported respondents when working post-pandemic from KAP was (1) technology support by 77% (providing devices, technical support, etc.), (2) 75% with work from home guidance, and (3) 57% with work pattern guidance.

Table 2 KAP Support for Working from Home

Setelah pandemi COVID-19, apakah perusahaan Anda mendukung bekerja dari rumah? Setelah pandemi COVID-19, apakah perusahaan Anda mendukung bekerja dari rumah?

Variabel	N	%	Rank
Teknologi (menyediakan perangkat, dukungan teknis, dll)	41	77%	1
Dukungan finansial selain gaji	13	25%	5
Panduan bekerja dari rumah	40	75%	2
Panduan pola bekerja	30	57%	3
Manajemen kesehatan mental	16	30%	4
Ergonomi kursi dan peralatan	8	15%	6
Meja adjustable sesuai tinggi	1	2%	8
Tidak ada	5	9%	7

Source: Processed by Author

Based on the interviews, all interviewees working in the *Big Four* stated that technology support helped them the most in implementing *hybrid* work through digitizing audits. The form of audit digitization carried out by KAP and felt by resource persons working in the *Big Four* is a *vouching* system, a system of communicating with clients to request data and receive data, audit *tools* that can help *sampling* generated by the *smart audit platform* system, and *save it* where audit teams can collaborate together *online*. However, for *Non-Big Four* Public Accountants from interviews with F sources at KAP GOBEL, there was no increase in audit digitalization in terms of *tools*, but in terms of audit procedures, there were changes.

Working Environment Conditions During Hybrid Working

According to Yang, Kim, & Hong, (2021) that having a separate workspace will help employees be able to concentrate when working so that it can affect work results and sharing work space with other family members can cause distractions that affect work results. The results of the questionnaire showed that when it comes to working from home, 55% of respondents do not have a separate room, 72% of respondents when working must share a workspace with family members or friends, and 64% of respondents answered that the bedroom is the most frequently used space when working *hybrid* from home (Table 3).

When working from the office, 62% of respondents stated that KAP provides separate space facilities for work such as *private rooms*, *focus areas*, or *cubicals*. As many as 91% of respondents have to share a workspace with others. And the location when working from the office is most often used by respondents is in a *collaborative space* with 55% of respondents. Detailed drawings for work environments while in the office can be seen in Table 3.

Table 3 Work at Home and Office Environment

Lingkungan Bekerja di Rumah			Lingkungan Bekerja di Kantor		
Variabel	N	%	Variabel	N	%
Apakah Anda memiliki ruang terpisah khususnya pada saat bekerja di rumah?			Apakah kantor Anda memberikan fasilitas ruang terpisah (private room/focus area space/cubical) jika Anda membutuhkan ruang tersendiri untuk bekerja?		
Iya	24	45%	Iya	33	62%
Tidak	29	55%	Tidak	20	38%
Apakah Anda berbagi ruang kerja Anda di rumah dengan anggota keluarga/teman yang lain?			Apakah Anda berbagi ruang kerja Anda di kantor dengan yang lain?		
Iya	15	28%	Iya	48	91%
Tidak	38	72%	Tidak	5	9%
Dimana biasanya lokasi Anda bekerja saat di rumah?			Dimana biasanya lokasi Anda bekerja saat di kantor?		
Ruang belajar atau ruang kerja terpisah	12	23%	Collaborative space	29	55%
Ruang Tidur	34	64%	Cubicle space	14	26%
Ruang Tamu/Ruang Keluarga	4	8%	Meeting space	3	6%
Dapur/Ruang Makan	1	2%	Pantry space	0	0%
Kamar	1	2%	Private/Focus Area space	7	13%
bekerja di kosan	1	2%			

Source: Processed by Author

When working from the office, all speakers from both *Big Four* and *Non-Big Four* Public Accountants stated that the concept of working space is *open space* so that resource persons must share their workspace with other auditors. Open space office design *will* create auditors to be able to cooperate, interact, and collaborate at work, as well as increase communication and visibility (Gratton, 2021; Davis, Leach, & Clegg, 2020). In addition, KAP provides its own space for auditors to be able to concentrate on individual work through *private space* or *focus space*, but for resource persons I and O stated that for separate spaces such as *focus space areas* or their own workplaces are only intended for some positions such as managers or levels above managers.

Perception of the Work from Home and Office Environment

When working both from home and the office, there will definitely be distractions, for that Yang, Kim, & Hong's research, (2021) measures the perception of the working environment through concentration opportunities, freedom from distractions, visual privacy, acoustic privacy, overall noise levels, ergonomic quality of furniture, and quality of telecommunications or internet. The study shows that the work environment has a significant impact on the job satisfaction of auditors. In addition, in the same study satisfaction with the environment will have a positive impact on concentration and is related to the level of productivity of these employees.

When auditors work from the office, interviewees state that they will remain focused on working despite distractions. Because when working from the office is indeed the purpose to work, besides that if there is found to be a distraction then return to each individual. Speaker A stated that *self-discipline* is needed when working. Furthermore, resource person A stated that when working in the office, he felt that the quality of his work was better because he could do work without distractions from family members at home when working from home. Speaker A reminded that the condition of everyone's house is different, so the opinions expressed do not necessarily reflect the overall situation.

Based on the results of the questionnaire (Table 4), it was found that when working from home in *hybrid working* conditions, respondents were satisfied with their work environment. This satisfaction was felt in aspects of concentration working from home (satisfied = 51%), aspects of furniture ergonomics (satisfied = 32%), aspects of acoustic privacy (satisfied = 36%), aspects of freedom of work work (satisfied = 40%), aspects of telecommunication or internet quality (satisfied = 60%), aspects of overall noise (satisfied = 38%), and aspects of visual privacy (satisfied = 43%).

Table 4 Perceptions of the Working Environment
 (Evaluation of Working Conditions at Home)

Persepsi Lingkungan Bekerja (Evaluasi Kondisi Kerja di Rumah)								
Skala Likert	N	%	Skala Likert	N	%	Skala Likert	N	%
<i>Bagaimana kepuasan Anda terhadap kemampuan untuk berkonsentrasi ketika bekerja dari rumah?</i>			<i>Bagaimana kepuasan Anda terhadap ergonomi kualitas furnitur yang Anda miliki ketika bekerja dari rumah?</i>			<i>Bagaimana kepuasan Anda terhadap privasi akustik (ketika bekerja bisa mendengar pekerja lain berbicara) ketika bekerja dari rumah?</i>		
1 (Sangat Tidak Puas)	1	2%	1 (Sangat Tidak Puas)	5	9%	1 (Sangat Tidak Puas)	0	0%
2 (Tidak Puas)	5	9%	2 (Tidak Puas)	8	15%	2 (Tidak Puas)	6	11%
3 (Netral)	12	23%	3 (Netral)	17	32%	3 (Netral)	14	26%
4 (Puas)	27	51%	4 (Puas)	17	32%	4 (Puas)	19	36%
5 (Sangat Puas)	8	15%	5 (Sangat Puas)	6	11%	5 (Sangat Puas)	14	26%
Mean	3,7		Mean	3,2		Mean	3,8	
SD	0,9		SD	1,1		SD	1,0	
<i>Bagaimana kepuasan Anda terhadap kebebasan dari gangguan bekerja ketika bekerja dari rumah? (contoh: distraksi dari anak, dll)</i>			<i>Bagaimana kepuasan Anda terhadap telekomunikasi/kualitas internet yang Anda miliki ketika bekerja dari rumah?</i>			<i>Bagaimana kepuasan Anda terhadap tingkat kebisingan secara keseluruhan ketika bekerja dari rumah?</i>		
2 (Tidak Puas)	13	25%	2 (Tidak Puas)	5	9%	2 (Tidak Puas)	5	9%
3 (Netral)	13	25%	3 (Netral)	9	17%	3 (Netral)	14	26%
4 (Puas)	21	40%	4 (Puas)	32	60%	4 (Puas)	20	38%
5 (Sangat Puas)	6	11%	5 (Sangat Puas)	7	13%	5 (Sangat Puas)	12	23%
Mean	3,4		Mean	3,8		Mean	3,7	
SD	1,0		SD	0,8		SD	1,1	
<i>Bagaimana kepuasan Anda terhadap Privasi Visual yang Anda miliki ketika bekerja dari rumah?</i>								
1 (Sangat Tidak Puas)	1	2%						
2 (Tidak Puas)	2	4%						
3 (Netral)	9	17%						
4 (Puas)	23	43%						
5 (Sangat Puas)	18	34%						
Mean	4,0							
SD	0,9							

Source: Processed by Author

Perceived Flexibility Working from Home and Office

Hill et al. (2008) argue that work flexibility can be measured from the aspect of flexibility and time, namely the option of choosing a work schedule, choosing working hours, choosing a place to work, and managing unexpected family responsibilities. According to Yang, Kim, and Hong (2021), the flexibility provided by companies (KAP) after COVID is increasing, thus having a positive impact and increasing focus (Naqshbandi, Kabir, Ishak, & Islam, 2023) thus impacting work performance. In assessing the flexibility of *hybrid working*, the following are the results of a questionnaire with 53 respondents and interviews from 5 interviewees (Table 5).

Table 5 Perceptions of the Working Environment
(Evaluation of Flexibility Levels Before and After COVID-19)

Persepsi Lingkungan Bekerja (Evaluasi Tingkat Fleksibilitas Sebelum dan Setelah COVID-19)				
Fleksibilitas	Sebelum (WFO)		Setelah (Hybrid)	
	N	%	N	F
1=Tidak sama sekali; 2=Sedikit; 3=Cukup; 4= Sangat; 5=Sepenuhnya				
Opsi untuk memilih jadwal bekerja (Waktu memulai dan mengakhiri pekerjaan, baik sesekali atau seringkali)				
1	6	11%	1	2%
2	12	23%	8	15%
3	26	49%	23	43%
4	5	9%	16	30%
5	4	8%	5	9%
Mean		2,55		3,23
SD		1,10		1,34
Opsi untuk memilih jam kerja (contoh: boleh mengurangi waktu kerja atau waktu bekerja yang fleksibel)				
1	9	17%	5	9%
2	15	28%	10	19%
3	20	38%	22	42%
4	5	9%	12	23%
5	4	8%	4	8%
Mean		2,55		2,92
SD		1,15		1,34
Opsi untuk mengelola tanggung jawab yang tak terduga secara personal dan keluarga				
1	3	6%	1	2%
2	13	25%	6	11%
3	24	45%	27	51%
4	9	17%	15	28%
5	4	8%	4	8%
Mean		2,85		3,09
SD		1,20		1,35
Opsi untuk memilih tempat kerja (contoh: bekerja dari kantor atau bekerja dari kantor klien)				
1	12	23%	1	2%
2	14	26%	5	9%
3	19	36%	18	34%
4	5	9%	21	40%
5	3	6%	8	15%
Mean		2,43		3,57
SD		1,18		1,37

Source: Processed by Author

Based on the results of the questionnaire (Table 5) it was found when *hybrid working* was applied by KAP that when choosing a work schedule, it was found that the flexibility provided by KAP was sufficient (Mean: 3.23). Regarding the option of choosing working hours, it was found that the flexibility provided by KAP when working *hybrid* was said to be sufficient based on (Mean: 2.92). For the option of managing responsibilities in managing unexpected events, both personal and family, there is no difference where the KAP when *hybrid* is enough to provide flexibility (Mean: 3.09). In choosing where to work, KAP 'Very' provides flexibility to its auditors (Mean: 3.57).

The results of the interview according to resource person I showed that with the flexibility provided by KAP, he became enthusiastic to work and there was motivation for himself. In addition, based on resource person I, resource person R, and resource person A with the flexibility provided by KAP when *hybrid working* helps them to reduce travel time and auditors can manage time with the flexibility provided. Then the concept of *hybrid working* flexibility provided by KAP is not only the freedom to choose to work from home, office, and client offices, but there are several KAPs that have begun to apply auditors to be able to work like in the KAP "branch office". Then for one of the KAP, according to source R related to the workplace, KAP DERMAWAN has collaborated with *coworking space* to support auditors to work *hybrid*.

Perception of Satisfaction and Performance Working from Home and Office

High job satisfaction will come when high work flexibility and productivity over individual work and work routines increase when working from home (Yang, Kim, and Hong, 2021; Almarzooqi, et al., 2018). The table will explain the trend of productivity satisfaction from auditor performance when previously working from the office and working hybrid (Table 6).

Table 6 Respondents' Work Performance

Kepuasan dan Performa Bekerja									
Performa	Sebelum (WFO)		Setelah (Hybrid)		Performa	Sebelum (WFO)		Setelah (Hybrid)	
	N	%	N	F		N	%	N	F
1=Sangat rendah; 2=Cukup rendah; 3=Moderat; 4= Cukup tinggi; 5=Sangat tinggi									
Bagaimana keseluruhan produktivitas ketika Anda bekerja?					Bagaimana tingkat produktivitas online meeting dengan 2 orang (termasuk Anda/ 1 on 1 meeting) ketika Anda bekerja?				
1	0	0%	0	0%	1	0	0%	0	0%
2	1	2%	3	6%	2	5	9%	4	8%
3	29	55%	20	38%	3	26	49%	12	23%
4	21	40%	27	51%	4	18	34%	33	62%
5	2	4%	3	6%	5	4	8%	4	8%
Mean		3,45		3,57	Mean		3,40		3,70
SD		0,61		0,69	SD		0,77		0,72
Bagaimana tingkat produktivitas yang berfokus pada pekerjaan individu ketika Anda bekerja?					Bagaimana tingkat produktivitas online meeting dengan 3 - 8 orang (termasuk Anda) ketika Anda bekerja?				
1	0	0%	0	0%	1	1	2%	1	2%
2	3	6%	2	4%	2	3	6%	4	8%
3	25	47%	15	28%	3	26	49%	16	30%
4	22	42%	32	60%	4	19	36%	24	45%
5	3	6%	4	8%	5	4	8%	8	15%
Mean		3,47		3,72	Mean		3,42		3,64
SD		0,70		0,66	SD		0,80		0,90
Bagaimana tingkat produktivitas rutinitas bekerja (contoh: cek dan balas email) ketika Anda bekerja?					Bagaimana tingkat produktivitas online meeting dengan >9 orang (termasuk Anda) ketika Anda bekerja?				
1	0	0%	0	0%	1	2	4%	1	2%
2	2	4%	1	2%	2	5	9%	8	15%
3	24	45%	13	25%	3	27	51%	17	32%
4	23	43%	33	62%	4	17	32%	20	38%
5	4	8%	6	11%	5	2	4%	7	13%
Mean		3,55		3,83	Mean		3,23		3,45
SD		0,70		0,64	SD		0,82		0,97

Source: Processed by Author

Table 6 shows satisfaction for productive work is 'quite high' in *hybrid* times (Mean: 3.57). Regarding productivity in doing individual work, auditor satisfaction to work is 'quite high' (Mean: 3.72). Productivity over work routines when *hybrid working*, auditor satisfaction is 'quite high' (Mean 3.83). Productivity for online meetings with 2 people auditor satisfaction is 'High Enough' (Mean: 3.7), online meetings with 3 - 8 people auditor satisfaction is 'High Enough' (Mean 3.64), and *online meetings* with above 9 people auditor satisfaction is 'Enough' satisfied (Mean: 3.45).

According to the source, O, carrying out routines such as going to the office while working from home helps him to be able to work more productively and focused. Regarding team productivity outside the *meeting*, the speakers also stated that they and their team held progress *meetings* every week to find out whether the progress of the tasks set and done by their *associates* was good. In addition, if the meeting is with 2 or more people, resource person A stated that it was not effective and productive because when discussing more silence. Then team productivity is also assessed outside the meeting, namely commitment is important in maintaining the productivity and focus of the team where R and O speakers state the same thing.

In Table 7, it can be seen that auditor satisfaction after the pandemic with the hybrid work system and work balance due to *hybrid* has increased.

Table 7 Respondents' Job Satisfaction

Kepuasan dan Performa Bekerja				
Performa	Sebelum (WFO)		Setelah (Hybrid)	
	N	%	N	F
1=Sangat rendah; 2=Cukup rendah; 3=Moderat; 4= Cukup tinggi;				
Bagaimana tingkat kepuasan bekerja dari rumah ketika Anda bekerja?				
1	3	6%	1	2%
2	7	13%	3	6%
3	22	42%	17	32%
4	15	28%	28	53%
5	6	11%	4	8%
Mean		3,26		3,58
SD		1,02		0,80
Bagaimana tingkat kepuasan bekerja dari kantor ketika Anda bekerja?				
1	0	0%	0	0%
2	4	8%	4	8%
3	27	51%	19	36%
4	18	34%	26	49%
5	4	8%	4	8%
Mean		3,42		3,57
SD		0,75		0,75
Bagaimana tingkat keseimbangan bekerja/work life balance ketika				
1	7	13%	6	11%
2	13	25%	8	15%
3	23	43%	18	34%
4	9	17%	14	26%
5	1	2%	7	13%
Mean		2,70		3,15
SD		0,97		1,18

Source: Processed by Author

Based on Table 7 related to work performance satisfaction, it was found that when working *hybrid* for work from home satisfaction, the auditor satisfaction level rose to 'High Enough' (Mean: 3.58). Satisfaction for working from the office when *hybrid* increases to 'Moderately High' (Mean: 3.57). However, regarding work balance, it was found that the level of auditor satisfaction when *hybrid* was 'Moderate' (Mean: 3.15). The interview results also support the results of the questionnaire which shows that with the *hybrid* auditor satisfaction with flexible work increases. According to the interviewees, the satisfaction obtained when working hybridly, is the benefit of having a break when working from home, based on resource person I, *hybrid* helps improve *work-life balance* and have personal activities, based on resource person A, and work more motivated because it can manage time and manage finances, based on resource person I. When working from the office, the benefits obtained when Hybrid work is more productive because it can meet directly with the team, can see the progress of teamwork and collaborate together, based on resource person I and *work life balance* with friends, based on resource person R.

Evaluation of Work Activities During Hybrid Working

Regarding activities that are suitable for *hybrid work* (WFH or WFO), it is carried out by evaluating these activities and assessing whether these activities affect productivity (Chacon Vega et al., 2020). According to (Felstead & Reuschke, 2020) when working *hybrid* during WFH shows low work performance due to limited interaction with colleagues. Yang, Kim, and Hong (2021) stated in their research that work activities that require time for collaboration, socialization, and training are better done in the office.

The condition of the work environment also supports and influences how auditors carry out their activities. For this reason, these activities need to

be *evaluated whether hybrid* is better done when auditors work in the office or from home (Table 8).

Table 8 shows that in *hybrid* conditions both when working from the office and when working from home affect the activities carried out by auditors. When working from home, the activities that auditors tended to answer the most were audio teleconferencing (Mean: 3.52), audio and video *teleconferencing* (Mean: 3.49), making and receiving phone calls (Mean: 3.66), and office events such as refreshment, eating and drinking (Mean: 3.43). Activities carried out when working from the office are sensitive discussions (Mean: 3.28), formal meetings (Mean: 3.66), work meetings with colleagues (Mean: 3.62), concentration in work (Mean: 3.68), work routines (Mean: 3.68), getting job training (Mean: 3.74), and providing job training (Mean: 3.83).

Table 8 Working Activities of Respondents

Kunci Aktivitas Bekerja dari Rumah Vs. dari Kantor (Hybrid)									
Aktivitas	WFH		WFO		Aktivitas	WFH		WFO	
	N	%	N	F		N	%	N	F
1=Sangat rendah; 2=Cukup rendah; 3=Moderat; 4= Cukup tinggi; 5=Sangat tinggi									
Diskusi sensitif/rahasia dengan orang lain					Tingkat konsentrasi dalam menyelesaikan pekerjaan				
1	4	8%	1	2%	1	0	0%	0	0%
2	9	17%	7	13%	2	4	8%	2	4%
3	16	30%	24	45%	3	21	40%	16	30%
4	19	36%	18	34%	4	24	45%	32	60%
5	5	9%	3	6%	5	4	8%	3	6%
Mean	3,23		3,28		Mean	3,53		3,68	
SD	1,09		0,84		SD	0,75		0,64	
Pertemuan formal atau terencana					Rutinitas pekerjaan (contoh: cek dan membalas email)				
1	2	4%	0	0%	1	0	0%	0	0%
2	14	26%	3	6%	2	1	2%	3	6%
3	24	45%	15	28%	3	22	42%	14	26%
4	12	23%	32	60%	4	27	51%	33	62%
5	1	2%	3	6%	5	3	6%	3	6%
Mean	2,92		3,66		Mean	3,60		3,68	
SD	0,85		0,68		SD	0,63		0,67	
Pertemuan kerja dengan beberapa kolega					Mendapatkan pelatihan kerja (training yang mendukung pekerjaan)				
1	4	8%	0	0%	1	0	0%	0	0%
2	16	30%	5	9%	2	4	8%	3	6%
3	19	36%	15	28%	3	27	51%	16	30%
4	14	26%	28	53%	4	17	32%	26	49%
5	0	0%	5	9%	5	5	9%	8	15%
Mean	2,81		3,62		Mean	3,43		3,74	
SD	0,92		0,79		SD	0,77		0,79	
Teleconferencing (audio only)					Efektivitas memberikan pelatihan kerja secara formal (training yang				
1	1	2%	0	0%	1	1	2%	0	0%
2	5	9%	9	17%	2	5	9%	2	4%
3	19	36%	26	49%	3	28	53%	13	25%
4	20	38%	15	28%	4	16	30%	30	57%
5	7	13%	2	4%	5	3	6%	8	15%
Mean	3,52		3,19		Mean	3,28		3,83	
SD	0,92		0,77		SD	0,79		0,73	
Teleconferencing (audio + video)					Acara kantor (refreshment, makan, dan minum)				
1	1	2%	2	4%	1	3	6%	2	4%
2	3	6%	10	19%	2	5	9%	8	15%
3	20	38%	23	43%	3	18	34%	25	47%
4	27	51%	16	30%	4	20	38%	14	26%
5	2	4%	2	4%	5	7	13%	4	8%
Mean	3,49		3,11		Mean	3,43		3,19	
SD	0,75		0,89		SD	1,03		0,92	
Membuat dan menerima panggilan telepon									
1	0	0%	1	2%					
2	6	11%	9	17%					
3	15	28%	25	47%					
4	23	43%	13	25%					
5	9	17%	5	9%					
Mean	3,66		3,23						
SD	0,90		0,91						

Source: Processed by Author

Regarding discussions, all speakers see the urgency, situation, and how important the issue is when choosing to discuss at home or office. With sensitive discussions held in the office face-to-face, it will help the auditor to find out whether the interlocutor can understand the information conveyed and people who follow can be involved in the discussion. In addition, if the discussion is carried out *online*, then communication can be considered ineffective and the source cannot see the look on the face to assess whether the

information provided can be conveyed properly. For *teleconferencing* together with clients or with teams currently still carried out *online* when WFH and *offline* when WFO is seen from the needs and nature of the discussion, that according to the narasumber A stated that the *meeting* held while working at home helped him to be able to prepare himself with the material and topics brought earlier and more time. Regarding concentration, almost all of the interviewees stated that when working in the office they felt they could be more focused and concentrated to work, but there were some distractions according to source A when working in the office, namely having to be ready when disturbed by the team. Regarding work routines have answers that vary from 5 speakers, where work routines (starting work from 8 to 5 o'clock) are not carried out but communication must continue 24 hours according to resource person I. When training during *hybrid working*, several KAPs from *the Big Four* apply *online* and *offline training*. Regarding office events, although the average respondent stated that he prefers to be held when from home. However, the interviewee stated that they prefer office events to be held while in the office. Office events conducted in the office help auditors to get to know many people.

Evaluation of the Impact of Hybrid Working on Auditor Self-Efficacy Self-Efficacy, Experience and Profession

Bandura (1977) states that performance achievement is a source of self-efficacy because it relates to one's experience in achieving performance. In Table 9, self-efficacy in the experience and profession section shows that during *the hybrid* working period, the average auditor answered 'Agree' that the experience possessed by the auditor helps auditors when working hybrid (Mean: 4.23). Regarding expertise in hybrid auditing, the average answer is 'Agreed' (Mean: 4.09). And auditors 'Agree' when working auditors keep behaving professionally during *hybrid* (Mean: 4.17).

Table 9 Self-Efficacy Experience and Profession

Efikasi Diri: Pengalaman Diri dan Profesi								
Skala Likert	N	%	Skala Likert	N	%	Skala Likert	N	%
<i>Dalam masa hybrid working, pengalaman kerja membantu saya dalam bekerja</i>			<i>Dalam masa hybrid working, keahlian dalam mengaudit membantu saya dalam bekerja</i>			<i>Dalam masa hybrid working, saya bekerja secara profesional dalam bekerja</i>		
1 (Sangat Tidak Setuju)	0	0%	1 (Sangat Tidak Setuju)	0	0%	1 (Sangat Tidak Setuju)	0	0%
2 (Tidak Setuju)	0	0%	2 (Tidak Setuju)	1	2%	2 (Tidak Setuju)	1	2%
3 (Netral)	8	15%	3 (Netral)	9	17%	3 (Netral)	7	13%
4 (Setuju)	25	47%	4 (Setuju)	27	51%	4 (Setuju)	27	51%
5 (Sangat Setuju)	20	38%	5 (Sangat Setuju)	16	30%	5 (Sangat Setuju)	18	34%
Mean	4,23		Mean	4,09		Mean	4,17	
SD	0,70		SD	0,74		SD	0,73	

Source: Processed by Author

Regarding work experience, expertise, and professionalism during *hybrid*, speakers I, A and R agreed that these three things help them when working *hybrid*. One of the most striking things is when comparing the experience, skills, and professionalism possessed by the interviewees with the new workforce (just entering during the COVID period or *fresh graduates*), the interviewees found that the new workforce is more lazy to enter the office and

provides many reasons to enter the office when faced with a *hybrid* situation. In addition, resource person B stated that with the experience and expertise he has because he has worked for 6 years and currently feels *hybrid* work, he feels it helps because he can find out the usual problems that often arise when auditing. According to source O, stated that with his work experience and expertise when hybrid, he felt that he could improve his communication skills well. In the sense that if he meets directly (WFO), in *meeting* activities he can see whether the interlocutor understands, but when working *online* from home he can learn to translate language or what is meant by the interlocutor or the level of understanding in communicating.

Self-Efficacy, Self-Confidence, and Effort

Self-confidence as a source of self-efficacy according to Bandura (1977) in addition to coming from performance achievement, namely *vicarious experience* and social persuasion can help increase self-efficacy so that it has an impact on work results.

Table 10 shows that a descriptive analysis of self-efficacy on self-confidence and effort shows auditors' confidence in their audit insights and efforts to motivate themselves to audit better when *hybrid working*. For this reason, it can be said that related confidence in audit insights such as believing that they can complete an audit (Mean: 4.17), can manage audit challenges (Mean: 3.92), audit compliance (Mean: 4.08), audit tasks (Mean: 4.09), audit risk (Mean: 4.02), audit procedures (4.13), motivation when working (Mean: 3.96), and motivation due to *feedback* (Mean: 3.96) had an average score that respondents 'agreed' that self-confidence had a role in self-efficacy.

Table 10: Self-Efficacy, Self-Confidence, and Effort

Efikasi Diri: Kepercayaan diri dan Usaha					
Skala Likert	N	%	Skala Likert	N	%
<i>Selama hybrid working, saya percaya bahwa saya dapat menyelesaikan audit dan menghasilkan kualitas audit yang tinggi</i>			<i>Dalam masa hybrid working, saya percaya saya dapat menilai risiko audit dengan baik</i>		
1 (Sangat Tidak Setuju)	0	0%	1 (Sangat Tidak Setuju)	0	0%
2 (Tidak Setuju)	1	2%	2 (Tidak Setuju)	1	2%
3 (Netral)	5	9%	3 (Netral)	11	21%
4 (Setuju)	31	58%	4 (Setuju)	27	51%
5 (Sangat Setuju)	16	30%	5 (Sangat Setuju)	14	26%
Mean	4,17		Mean	4,02	
SD	0,67		SD	0,75	
<i>Mengingat kendala akibat hybrid working, Saya yakin bahwa saya dapat mengelola semua tantangan ketika melakukan kegiatan audit</i>			<i>Dalam masa hybrid working, saya yakin dapat memilih prosedur audit yang tepat</i>		
1 (Sangat Tidak Setuju)	0	0%	1 (Sangat Tidak Setuju)	0	0%
2 (Tidak Setuju)	2	4%	2 (Tidak Setuju)	1	2%
3 (Netral)	9	17%	3 (Netral)	8	15%
4 (Setuju)	33	62%	4 (Setuju)	27	51%
5 (Sangat Setuju)	9	17%	5 (Sangat Setuju)	17	32%
Mean	3,92		Mean	4,13	
SD	0,70		SD	0,73	
<i>Dalam masa hybrid working motivasi ketika bekerja menjadi meningkat</i>			<i>Dalam masa hybrid working, motivasi untuk bekerja meningkat karena feedback/motivasi positif yang diberikan oleh orang disekitar saya</i>		
1 (Sangat Tidak Setuju)	1	2%	1 (Sangat Tidak Setuju)	0	0%
2 (Tidak Setuju)	3	6%	2 (Tidak Setuju)	5	9%
3 (Netral)	9	17%	3 (Netral)	6	11%
4 (Setuju)	24	45%	4 (Setuju)	28	53%
5 (Sangat Setuju)	16	30%	5 (Sangat Setuju)	14	26%
Mean	3,96		Mean	3,96	
SD	0,94		SD	0,88	
<i>Selama masa hybrid working, saya yakin saya bisa memastikan kepatuhan dengan audit dan standar akuntansi dan persyaratan lainnya saat mengaudit laporan keuangan dan pengendalian internal</i>			<i>Selama masa hybrid working, saya yakin saya bisa memastikan kepatuhan dengan audit dan standar akuntansi dan persyaratan lainnya saat mengaudit laporan keuangan dan pengendalian internal</i>		
1 (Sangat Tidak Setuju)	0	0%	1 (Sangat Tidak Setuju)	0	0%
2 (Tidak Setuju)	1	2%	2 (Tidak Setuju)	1	2%
3 (Netral)	7	13%	3 (Netral)	7	13%
4 (Setuju)	32	60%	4 (Setuju)	32	60%
5 (Sangat Setuju)	13	25%	5 (Sangat Setuju)	13	25%
Mean	4,08		Mean	4,08	
SD	0,68		SD	0,68	

Source: Processed by Author

The confidence and effort of auditors when working *hybrid* according to interviews with sources has increased and some argue that there is no change. For increased confidence when *hybrid* according to resource person I, confidence will arise because of the work experience they have, namely because before COVID working full-time from the office then working from home and now *hybrid*, the style of working from the office can be applied but what is different is only the time to work more freely and the place to work. Then resource person R and resource person A who expressed confidence to work will increase if the context is a meeting so that when working *hybrid* from home they can prepare time to prepare material and practice before *the meeting* and commitment. However, according to source O, both *hybrid* and non-confidence will still exist if the context is to give an example to teach juniors, then be given praise.

Related to how auditors maintain challenges, compliance, duties, risks, audit procedures, etc. stated that all resource persons as *leader* positions in the field (*senior associate*, assistant manager, and manager) when *hybrid* is to make *weekly* progress every week so that the audit can run well and can see whether the *progress* of audit work with the team has reached the target.

Performance Self-Efficacy

Table 11 shows that persistence (Mean: 3.85), desire to gain knowledge (Mean: 3.75), focus (Mean: 3.83), *training* (Mean: 3.85), and mentoring (Mean: 3.75) show auditors 'agree' that it affects self-efficacy in *hybrid working*.

Table 11 Performance Self-Efficacy

Efikasi Diri: Kinerja					
Skala Likert	N	%	Skala Likert	N	%
<i>Dalam masa hybrid working, meningkatkan ketekunan saya dalam bekerja</i>			<i>Dalam masa hybrid working, perusahaan saya memiliki pelatihan (training) dalam mendukung saya menjadi lebih produktif</i>		
1 (Sangat Tidak Setuju)	0	0%	1 (Sangat Tidak Setuju)	0	0%
2 (Tidak Setuju)	3	6%	2 (Tidak Setuju)	4	8%
3 (Netral)	13	25%	3 (Netral)	12	23%
4 (Setuju)	26	49%	4 (Setuju)	25	47%
5 (Sangat Setuju)	11	21%	5 (Sangat Setuju)	12	23%
Mean	3,85		Mean	3,85	
SD	0,82		SD	0,86	
<i>Dalam masa hybrid working, saya memiliki keinginan untuk menambah pengetahuan dalam bekerja</i>			<i>Dalam masa hybrid working, adanya edukasi melalui mentoring membantu saya untuk dapat bekerja lebih produktif</i>		
1 (Sangat Tidak Setuju)	1	2%	1 (Sangat Tidak Setuju)	0	0%
2 (Tidak Setuju)	2	4%	2 (Tidak Setuju)	4	8%
3 (Netral)	17	32%	3 (Netral)	12	23%
4 (Setuju)	22	42%	4 (Setuju)	30	57%
5 (Sangat Setuju)	11	21%	5 (Sangat Setuju)	7	13%
Mean	3,75		Mean	3,75	
SD	0,90		SD	0,78	
<i>Dalam masa hybrid working, saya menjadi lebih fokus saat bekerja</i>					
1 (Sangat Tidak Setuju)	1	2%			
2 (Tidak Setuju)	3	6%			
3 (Netral)	10	19%			
4 (Setuju)	29	55%			
5 (Sangat Setuju)	10	19%			
Mean	3,83				
SD	0,87				

Source: Processed by Author

Increasing knowledge based on the interview results showed that the interviewees did not have the desire to increase knowledge even in a *hybrid* period. According to all speakers, there is no desire to increase knowledge or insight in the *hybrid* period *because* although there is time flexibility offered

when working *hybrid*, increasing knowledge and insight related to auditing will be carried out if needed. In addition, in increasing focus when working *hybrid*, resource persons as *leaders* in the field choose to give time to the team in understanding and analyzing the work provided. Then according to resource person R, in making the work environment more focused within the team, it is necessary to discuss with the team how work preferences are suitable for collaboration whether online or *offline* during *hybrid*.

Then from the side of the resource persons as leaders who have the task of providing direction, almost all of the speakers said that to help collaboration together with the team, they will usually hold *mentoring* and choose suitable place preferences. According to resource person A, mentoring helps collaborate together and can find out the difficulties faced by the team when working *online* and resolved when working in the office. Then the statements of resource persons A and O who have similarities where when mentoring prefer to be done one *on one* so that the problem can be resolved faster than together with the team.

DISCUSSION

Evaluation of Hybrid Working Concept at Public Accounting Firm

In answering the evaluation of the hybrid working concept applied by KAP, it can be seen that in the early days of the transition to *remote* working and KAP began to introduce the concept of hybrid *working* as a new work concept, it has been correctly applied adopting the research of Hilberath, et al. (2020), namely KAP introduced *hybrid* work to auditors, socialize, and make unwritten rules to adopt a *hybrid* work style. In addition, the initial application of *hybrid* work from KAP by designing the frequency of working for a week (Kirkham, 2022) is applied by Big Four and *Non-Big Four* KAPs, which is at least 3 times WFO and 2 times WFH and the decision for the placement of auditor days is given freedom (Lenka, 2021). For this reason, the initial application of *hybrid working* by KAP is in line with research from Hilberath, Kirkham, and Lenka. The introduction of the *hybrid* concept carried out by KAP is a form of KAP articulating and activating the culture needed to strengthen goals, increase engagement, and performance from employees (auditors) following the research of Hilberath, et al. (2020).

Apart from socialization, recommendations, and *hybrid working* policies, what is important is the support provided by KAP to its auditors in carrying out the concept. Technology support is the most important thing auditors need when working *hybrid*. The technology in question is how KAP improves technology infrastructure or digitizes audits in the face of *hybrid* work. The Big Four Public Accountants have made sufficient investment in the development of audit digitalization to support the implementation of the *hybrid working* concept in harmony with research by Hilberath, et al. (2020), but what needs to be underlined is that one of the *Non-Big Four* Public Accountants who was the subject of the interview has not shown any development of audit digitalization in supporting this work style.

The implementation of *hybrid* work that relies on working from home and from the office needs to be evaluated for the work environment. In hybrid

working conditions, auditors are given the freedom to choose when and where to WFH or WFO. It can be seen that when auditors are in WFH, they do not have separate rooms and still have various workspaces with other family members, causing auditors to be unable to concentrate and focus on doing their individual work supporting Yang, Kim, and Hong's research (2021). Sharing a workspace with other family members is one of the factors is that auditors are married or still living with parents who can be a distraction auditor cannot complete their work when WFH supports Gratton's research (2021).

In WFO conditions, KAP has provided a working layout that supports the concept of *hybrid working* can run well, namely *open* space layout in accordance with Gratton (2021) and Davis, Leach, & Clegg (2020) that the need for a space that allows auditors to be able to cooperate, interact and collaborate with sesam a Co worker. And the availability of a separate room provided by KAP so that auditors can focus on working on individual work, namely *private* space, focus space, or *cucical space* supports Gratton (2021) so that auditors can work more productively and Yang, Kim, and Hong (2021) and Ng (2010) that the existence of separate rooms will help maintain auditors' concentration to be more focused.

Regarding the perception of the evaluation of the *hybrid working* concept applied by KAP from the auditor's experience during this study, it was found that during WFH distractions such as noise, internet quality, visual privacy, did not affect the auditor and the auditor was satisfied with the distraction so that it supported Yang, Kim, and Hong's research (2021) because auditors could handle because there was *self-discipline* so that it was positively related to work concentration.

The flexibility provided by KAP in implementing the *hybrid working* concept according to auditors increases and has a positive impact on the auditor's focus supporting the research of Naqshbandi, Kabir, 3'Ishak, & Islam (2023) and Yang, Yujin Kim, and Sungil Hong (2021).

Auditor satisfaction and performance during *hybrid work* shows that productivity in auditors increases so that there is a balance between the physical limitations of working WFH and WFO is not in line with Yang, Kim, and Hong's (2021) research. However, after *the hybrid*, it can be found that auditor satisfaction with *work-life balance* increases, thus supporting Yang, Kim, and Hong's (2021) research. Auditor satisfaction with flexibility (Table 5) with work life balance (Table 7) supports research (Vyas, 2022) because WFH arrangements through *hybrid* help improve *auditors' work life balance*, namely flexible time, having a lot of time with family. In addition, hybrid work satisfaction supports the research of Bloom, Han, & Liang (2022) because auditors are more satisfied with *hybrid* work because it does not require travel time, so hybrid work satisfaction both from the office and from home increases.

For the evaluation of activities that are suitable *for hybrid work*, namely when WFO is better to carry out activities in the form of sensitive discussions, formal meetings, meetings with colleagues, socialization, providing training, and getting training in line with Yang, Kim, and Hong's research (2021). The meeting is more popular because if the communication is carried out virtually,

it will cause an understanding of information that is less than optimal to support research (Bao, et al., 2022).

The evaluation that can be concluded regarding the concept of hybrid working from KAP as a whole is in terms of the principle of place, namely the layout of the office that is *open space*, the principle of WFH place which is as a source of energy and the principle of time that there is flexible time to focus and there is coordination time has been applied by KAP so that *hybrid working* can be more productive.

Evaluation of the Impact of Hybrid Working on Auditor Self-Efficacy

To answer the evaluation of *the* hybrid concept with its impact on self-efficacy, namely self-experience and profession is experience, expertise, and professionalism to assist auditors in adapting *hybrid working* work related to sources of self-efficacy according to Bandura (1977). With the experience possessed by auditors, especially auditors who are experienced or occupy certain positions, at least *senior associate* is when they have to experience the transition to *work to hybrid*, already understand tips and tricks, recognize the issues that often arise when auditing so they need a little guidance, show high self-efficacy, support research from Shue, Jau, Sang, Tzu, & Weiwei (2016), where it will be their motivation to work especially when *hybrid* allows auditors to work from home. This study also supports research from Staples, Hulland, and Higgins (2006) and Lussak & Dermawan (2022) that more work experience will help auditors in working remotely or *hybrid*, so that self-efficacy is high and has a positive impact and works more effectively.

Self-efficacy in the form of self-confidence derived from substitute experience and social persuasion from Bandura (1977) supports this study, namely when auditors work *hybrid*, auditors become more confident when they see friends or colleagues are in the same condition so that it can help to motivate auditors to work. Positive input as a source of self-efficacy from social persuasion has a positive impact on auditors so that trust increases in line with the research of Battwah, Al-Ansi, Almoataz, and Salleh (2023). This is shown by when working *hybrid* and auditors so have careful preparation time, especially when working from home, auditors can overcome audit challenges when working and can adapt quickly. Motivation becomes a source of increasing auditors' self-efficacy confidence when *hybrid* supports the research of L., Jau, M. S., Sang, B. T., Tzu, L. L., & Weiwei, D. (2016) through *mentoring*.

To improve performance self-efficacy, it can be done by *mentoring* so that it has an impact on increasing auditors' insight and expertise in solving problems supporting research Shue, Jau, Sang, Tzu, & Weiwei (2016). In addition to *mentoring*, *training* is also needed because it has a significant impact on the quality of audits that will be presented by Shue, Jau, Sang, Tzu, & Weiwei (2016) and auditors are ready to face audit challenges Ernst, et al. (2022).

CONCLUSIONS AND RECOMMENDATIONS

This study aims to evaluate the application of the concept of hybrid working in KAP and evaluate the impact of *hybrid working* on the self-efficacy of

external auditors. This research is qualitative research and the data collection method used is questionnaire and interview. Data collection with 53 respondents for questionnaires and 5 resource persons for interviews with auditors from different public accountants (4 Big Four Public Accountants and 1 Public Accountant outside the *Big Four*). The results of this study show an evaluation of the application of *hybrid working* in KAP and its impact on auditors' self-efficacy.

This research shows that in the early stages of hybrid working adoption, KAP, both Big Four and *non-Big Four* have implemented socialization, advice, and information related to the concept of *hybrid working* to their auditors. And technology support in the form of audit digitization is considered the most important by auditors to support the concept of *hybrid working* in Big Four Public Accountants.

When working *hybrid* from home, separate rooms are considered important so that auditors can focus and concentrate when working without being disturbed by other family members so that work productivity can be maximized. Then the concept of *hybrid working* when working from an office with an *open space* layout that has been used by KAP helps auditors to be able to communicate, collaborate, coordinate with their colleagues and the availability of separate spaces to increase focus such as private space, *cubical space*, or *focus space*. The perception of distractions experienced by auditors when working *hybrid* both from home and the office is considered not too influential and auditors are satisfied with the distraction because they can still concentrate on working.

The flexibility afforded to auditors after the *hybrid* is implemented increases, where auditors can freely choose the schedule, place, and manage responsibilities. Then the flexibility provided by KAP to auditors in the *hybrid working* concept has a positive impact and increases focus on work performance and shows a positive impact on auditors' work performance. The flexibility provided by KAP shows that auditor satisfaction with *work-life balance* increases during *hybrid work*.

Auditors feel more satisfied with their performance after hybrid KAP is implemented because auditors can focus on doing individual work and can still coordinate during *hybrid*, that is, auditors feel more satisfied. Related work activities that are suitable when *hybrid* such as discussions, *meetings*, and *training* are more favored by auditors when working in the office.

The impact of hybrid implementation on auditors' self-efficacy through work experience, according to auditors, has an important role in their self-efficacy when working *hybrid*. More work experience will help auditors work remotely or *hybrid* so that self-efficacy is high and has a positive impact and works more effectively.

Auditor confidence when working *hybrid* increases self-efficacy because auditors have thorough preparation before discussing when choosing to work from home. Self-motivation according to auditors plays an important role when working *hybrid*.

Auditors agree that insight and expertise help auditors to be productive and affect auditors' self-efficacy when working *hybrid*. The *training* and *mentoring* provided have a positive impact on auditors during *the hybrid*.

FURTHER STUDY

Recommendations for future research that discusses the same topic are expected to distribute questionnaires and interviews involving many public accountants, especially the *Non-Big Four* public accountants to evaluate and review the implementation of *hybrid working* in their respective public accountants. Future research can evaluate and explore how to audit in *hybrid* conditions. In addition, to analyze this topic, it is expected to involve auditors at all *levels* and positions to see different perspectives.

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