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Article

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HEAVY WORK INVESTMENT FOR THE ACCOUNTING PROFESSION IN ROMANIA AT TIME OF CORONAVIRUS PANDEMIC

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Abstract

Heavy work investment in various domains of activity has not been sufficiently explored. This paper investigates how accounting professionals in Romania perceived different aspects related to the heavy work investment during the coronavirus pandemic. Professional accountants devote, by the nature of their job, many hours of work. In March 2020, unprecedented measures were taken in Romania in the context of the coronavirus pandemic. These include the obligation to work remotely where possible. The study's objective is to establish the socio-economic implications generated by the COVID-19 pandemic vis-à-vis accounting professionals and the activities of the financial-accounting department within the organizations during the affected period. The data were collected between April and June 2020 by distributing a questionnaire online and were processed using the SPSS software. The research results show that professional accountants have adapted quite quickly to distance work. Work during the pandemic generated additional stress and fatigue, but had positive influence on the work-family relationship and productivity. The research results show that the respondents' perception of work was influenced by the following variables: the age of the respondents, the city where they work, the way of carrying out the profession (employee or freelancer), and the size of the company where they work. The results obtained can be used by managers and regulatory bodies.

Keywords: Heavy Work Investment, accounting profession, Romania, pandemic, remote work.

JEL Classification: M49, M54.

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Introduction

Changes in work, such as job insecurity, the meaning of work, and the emergence of new jobs, have attracted our attention because work is a central element in a person's life. About 15% of EU28 employees work more than 48 hours a week (Eurofound, 2016).

Once the need to record "wealth" emerged, accounting went through a long process of change. Only ten years ago, Romanian accountants had to fill out paper tax returns and wait in long queues to hand them over to state authorities. The accounting profession is characterized by a large number of working hours. Although repetitive activities have been taken over by computer systems in recent years, their place has been taken by task which involves providing information for decision making. The development of a company's activities presupposes a functional financial-accounting department, including in times of pandemic. Accounting records shall not be postponed or suspended. Following the law, they must be kept up to date.

The pandemic put Romanian employees in front of an unprecedented situation: those who could work remotely did not go to work. Among them were accountants.

Remote work has led to the reduction or even partial or total cessation of economic activities to prevent the virus' spread. All entities had reinvented their work habits by adhering to the new social distancing requirements.

In these conditions of decrease and even collapse of the economic demand and implicitly of diminishing the companies' activities, the influences on the accounting profession are direct, at least in the following two directions. First, the social distancing required that new solutions be found to send information remotely regarding communication, networking and data retrieval. It was considered that the reporting and predictability of the accounting function are secondary to the protection and limitation of social contact. Indeed, the relocation of the physical place of financial-accounting activities from the companies' headquarters to the employees' domicile also generated changes in the operational procedures. The financial-accounting activity must follow the same rules as at the company's headquarters and in safe conditions, even if it takes place from home and not from the headquarters. Secondly, an additional, intense workload appeared because the pressure of the terms and limitations of financial-accounting-tax reporting has remained the same or maybe even increased. Even before the pandemic, employees were pressured to work on a tight budget and tight deadlines (Lewis, 2007). Overtime is a habit in the accounting profession, regardless of the size of the company or the employee's position in the hierarchy (Smithson, et al., 2004; Lewis, 2007).

Regardless of the profession's will, the changes to be made in the business environment, along with the limitation of social interaction, will be felt in the accounting profession. Thus, all these changes will cause the process of recognition, operation, registration, presentation, and reporting of accounting information to cross the barriers of limitation of physical supporting documents, used since the emergence of the profession and valid until now, to automatic transactions, performed from a distance, without too much control and involvement from entities/companies in a distant and technological society.

In this context, the study' objective is to establish the socio-economic implications generated by the COVID 19 pandemic vis-à-vis accounting professionals and the activities of the financial-accounting department within the organizations during the affected period.

We set out to answer this question by analyzing the results obtained in a questionnaire distributed between April and June 2020. We also developed a set of research hypotheses, as it follows:

Hypothesis 1. There is a significant difference between the perception of young respondents (under 30 years old) and mature ones (over 30 years old) that the effects of the pandemic would have positively influenced the family-work relationship;

Hypothesis 2. There is a significant difference between the perception of respondents in Bucharest and respondents in other localities regarding the stress encountered in working remotely;

Hypothesis 3. There is a significant difference between the perception of employed and self-employed respondents regarding frequent legislative changes;

Hypothesis 4. There is a significant difference between respondents' perception of their hierarchical position at work regarding the level of stress generated by remote work;

Hypothesis 5. There is a significant difference between respondents' perception on labor productivity between the employees from a company with the size below 50 employees and over 50 employees;

Hypothesis 6. There is a significant difference between the perception of young respondents (under 30 years old) and mature ones (over 30 years old) regarding the stress encountered in working remotely.

Through this article, we respond to the call made by Snir and Harpaz (2012) in the literature on the study of situation HWI. The study adds to the literature dedicated to the effort made by employees who have autonomy in managing their time, but who work a large number of hours.

Our research is structured as follows. The literature review includes a section dedicated to HWI, a part related to the description of professional accountants' work in the context of COVID 19 and a part related to the measures taken in the field of work during the pandemic in Romania. In the next section, we described the research methodology. The results, discussions, and conclusions of the research follow.

1. Heavy work investment in the literature

The HWI concept was described by Snir and Harpaz (2012). HWI is the devotion of a considerable amount of time, attention, and energy to work (Snir and Harpaz, 2009a), „a strong focus on the task at hand and a high level of dedication to work” (Bakker, et al., 2014). HWI presupposes the coexistence of two primordial elements: time and effort, invested in work. Most papers take into account that its HWI time is over 48 hours per week, following the 1993 European Directive on work duration in 1993. In Romania, the legal working time is of 40 hours for full time employees. There is a paradox about working time. Although, in recent decades, legislation in the developed states recognizes a smaller and smaller number of work hours (Lee, McCann and Messenger, 2007), the number of employees who work overtime is more significant (Golden, 2009). Work effort refers to “the intensity of mental and/or physical exertion during working time, thus distinguishing the concept from working time itself” (Green, 2008, p. 116). The professional categories cited in the literature as being prone to HWI are high-tech

employees and doctors (especially residents and guards). One factor that has changed work for many categories of employees is the accessibility of technology.

HWI predictors may be related to personal characteristics (e.g., gender, education), may be external (e.g., employer, financial needs, degree of load with various tasks), or internal (e.g., passion or addiction to work). External factors are stronger than internal ones (David-Blake and Pfeffer, 1989, quoted by Snir, 2018). There are areas of activity with a “dominant HWI culture.” Employees will automatically work overtime to cope with the volume of activity and not look for other jobs. Depending on the predictors, two types of HWI were synthesized: *situational HWI* (generated by external factors) and *dispositional HWI* (generated by internal factors) (Snir and Harpaz, 2012). Astakhova and Hogue (2014) introduce a third type, namely, *pseudo HWI*. These types can take many forms, concerning the influences that occur (such as biological, psychological, social influences) (Astakhova and Hogue, 2014). For example, dispositional HWI can manifest as workaholism or as a result of a passion for work. Workaholism is a negative, pathological form of HWI (Di Stefano and Gaudiino, 2018). Workaholism can be: “cognitive (people think about work), emotional (feelings about work) and instrumental (overwork)” (Shkoler, et al., 2017). People passionate about work lack the compulsive behavior that characterizes workaholics (Bakker et al., 2014). Instead, they are characterized, by involvement and identification with their profession (Mäkikangas, et al., 2013). Work engagement is “a positive, fulfilling, work-related state of mind that is characterised by vigour, dedication, and absorption” (Schaufeli, et al., 2002). While people involved in dispositional HWI will always work hard, those characterized by situational HWI will adapt to the circumstances (Astakhova and Hogue, 2014; Snir, 2018). In the case of pseudo HWI, the employee only claims to invest in labor. In fact, he wants to achieve a personal goal (such as a promotion) and will manipulate decision-makers (for instance, the direct boss).

Generating factors may be constant or may vary over time. For example, although accountants generally work very long hours, their workload will increase at certain times of the month (for example, the filing period) or the year (for example, the period in which the inventory is made or the financial statements are prepared). We believe that the coronavirus pandemic has led to the state of work in a “state of emergency.”

A synthesis of the factors that influence HWI, according to the literature, is presented in table no. 1.

Table no. 1. HWI predictors

Source	Predictors
Fiedler, 1967; Jacobs and Gerson, 1997; Harpaz and Snir, 2003; Sijuwade, 2007; Snir, 2017	Leadership or professional position
Hackman and Lawler, 1971	Task design
O'Reilly and Chatman, 1996; Burke, 1999; Sharone, 2004	Organizational culture
Ng et al., 2007; Liang and Chu, 2009; Johnston and Lee, 2013	A promotion
Grosch et al., 2006	Higher levels of participation in decision-making and opportunities to develop special abilities

Source	Predictors
Ng et al., 2007; Ng and Feldman, 2008; Liang and Chu, 2009	Improved pay, worsening family financial situation
Matthews et al., 2012; Duguet and Le Clainche, 2014	Illness or a severe accident; deterioration in the health of a close family member
Kaufman and Uhlenberg, 2000; Snir et al., 2009	The family extension (children)
Afota, 2019	Social contagion; following the example of the supervisor
Robinson, 1998	Job security
Burke, 1999	Organizational size

The HWI effect can be positive, negative, or mixed and can have different durations over time (short, medium, or long term effect). The effects can be felt individually, in the family, or at work. Effects of HWI frequently cited in the literature refer to health (Snir and Harpaz, 2012; Shimazu, et al., 2015; Turner and Mariani, 2016; Shkoler et al., 2017; Snir, 2018; Andreassen, Pallesen, and Torsheim, 2018; Cooper and Lu, 2019), family (Snir and Harpaz, 2012; Astakhova and Hogue, 2014; Bakker et al., 2014; Houliort, et al., 2014; Schaufeli, 2016; Turner and Mariani, 2016; Snir, 2018; Aziz, Zmary, and Wuensch, 2018; Gillet, et al., 2018;). However, the effects are not always adverse. Studies show that work done out of passion does not worsen health and harmony in personal life; adverse effects occur in workaholism. People are depressed (Bawa, 2016), leading to loss of job satisfaction, motivation, and performance (Aziz et al., 2018).

People devoted to work appear more frequently in countries with a culture that promotes self-expression. Dispositional HWI occurs especially in countries with high values of mastery (Snir and Harpaz, 2009b). Following the cultural values identified by Hostede (hofstede-insights.com), Romania is characterized by high values of power distance (people accept social hierarchy), uncertainty avoidance, but small values of individualism (Romanians prefer to identify with a group and give importance to solving the problems of others), indulgence (taking into account the restrictions imposed by society) and masculinity (emphasis is not on work, but on well-being).

Work changes a person (Andreassen et al., 2018). In this sense, it is observed that people who practice the same profession (for example, accounting) have specific common characteristics (for example, they are more serious). We consider that an essential effect of work, especially in the context of the isolation generated by the coronavirus pandemic, is the feeling of self-esteem, personal identity, fulfilment (Arvey, Harpaz, and Liao, 2004).

Accounting is dominated by a professional identity based on permanent availability for the client's needs, despite an illusion of a flexible program. There is a phenomenon called "customer service ethics" (Ashley and Empson, 2016). Telework became mandatory during the pandemic. This required professional accountants' availability towards the clients and the employer during and outside working hours (Cooper and Lu, 2019). Telework has two contradictory effects. On the one hand, it gives the flexibility to work from anywhere. On the other hand, professional activity is interspersed with personal life and can affect it. "Invisible" working hours appear (Cooper and Lu, 2019), employees must be available at any time to solve specific tasks, which, although short-lived, fragment free time. The phenomenon has been called "excessive availability for work."

According to the Epson survey (2017), Romanian employees work an average of 6.2 hours per week overtime. 39% of those who work overtime say they do so because the legal time is not enough to complete the tasks. On the other hand, only 5% of respondents regularly work remotely. On the other hand, 21% of respondents' employers do not allow remote work. 46% of Romanians report an increase in workloads (Eurofound, 2016). However, 92% (the highest percentage at EU28 level) consider that there is a work-life balance (Eurofound, 2016).

One of the limitations of the research undertaken so far is that few works refer to specific areas of activity. Also, the few studies dedicated to work in Central and Eastern Europe show that these countries' inhabitants tend to invest heavily in labor. Our research covers these two gaps in the literature.

2. Research method

To study the effects generated by the COVID 19 pandemic, a quantitative study was used based on a questionnaire developed by the authors.

The study' objective is to establish the socio-economic implications generated by the COVID 19 pandemic vis-à-vis accounting professionals and the activities of the financial-accounting department within the organizations during the affected period.

In the research approach, the following stages of observation, processing, and statistical data analysis were taken into account.

- Presentation and definition of hypotheses;
- Obtaining/collecting data;
- Estimation of the parameters of the econometric model;
- Statistical testing of the hypotheses proposed in economic practice;
- Conclusions and recommendations: use of analysis to substantiate economic policy decisions and management of labor activity in the field of accounting.

The questionnaire was launched online between 01.04-01.06.2020, and the target group consisted of professional accountants employed in organizations or freelancers.

The questionnaire was structured in a logical sequence, containing general data on the respondent (age, work experience, level of education, area where he works), data identifying the company's activity profile, specific questions on professional activity, type of collaborative software solutions and OPEN SOURCE applications used within the company. The questionnaire covers a wide field from the perspective of the effects that the COVID 19 pandemic can generate on the accounting profession, a field that cannot be analyzed in its entirety in only one study, but in stages in several studies.

In this study, the aim was to highlight the significant elements and correlations in the respondents' responses, in the potential context of the need to invest in the professional accountants' work, investments required due to changes caused by the COVID-19 pandemic.

The hypotheses of the study are:

Hypothesis 1. There is a significant difference between the perception of young respondents (under 30 years old) and mature ones (over 30 years old) that the effects of the pandemic would have positively influenced the family-work relationship;

Hypothesis 2. There is a significant difference between the perception of respondents in Bucharest and respondents in other localities regarding the stress encountered in working remotely;

Hypothesis 3. There is a significant difference between the perception of employed and self-employed respondents regarding frequent legislative changes;

Hypothesis 4. There is a significant difference between respondents' perception of their hierarchical position at work regarding the level of stress generated by remote work;

Hypothesis 5. There is a significant difference between respondents' perception on labor productivity between the employees from a company with the size below 50 employees and over 50 employees;

Hypothesis 6. There is a significant difference between the perception of young respondents (under 30 years old) and mature ones (over 30 years old) regarding the stress encountered in working remotely.

The sample consists of 138 respondents, of which 113 are female, and 25 are male. The profile of the respondents is homogeneous in terms of their professional activity. In terms of age, their structure is presented in table no. 2, most of the respondents being under 29 years of age or middle age. A possible explanation for this age structure of those who completed the online questionnaire would be that in the context of the COVID-19 pandemic, young people and middle-aged people in companies were more receptive to completing it, being more familiarized with the use of electronic means of communication.

Table no. 2. Structure of the respondents according to age

Range	Number of respondents	Frequency (%)
Up to 29 years	62	45
30-39 years	22	16
40-49 years	30	22
50-59 years	20	14
Over 60 years	4	3
Total	138	100

In terms of professional experience in accounting, more than half of the respondents (57%) have more than five years of experience in the field (table no. 3), an experience which recommends them as professionals.

Table no. 3. Professional experience

Answer	Number of respondents	Frequency (%)
Up to 5 years	60	43
5-15 years	37	27
16-25 years	25	18
More than 25 years	16	12
Total	138	100

The respondents' studies reveal a majority share of respondents with university and post-university education, which can be explained by the specifics of the activity carried out, respectively by the conditions imposed by the accounting profession's regulatory bodies. Thus, out of all the respondents, the highest share has those with university studies (67.39%), followed by postgraduate ones (26.81%). (Table no. 4)

Table no. 4. Education level

Answer	Number of respondents	Frequency (%)
Doctoral studies	6	4
High-school	2	2
Post-university	37	27
Bachelor degree	93	67
Total	138	100

In conclusion, from the analysis of the respondents' sample, we appreciate that most of the answers were given by young or middle-aged people with higher education, having experience in the accounting profession, who can understand and react to the implications and changes generated by the COVID 19 pandemic.

3. Research results

Respondents' perception regarding the obstacles encountered

To the question "*Obstacles encountered in working remotely*," the answers were rated on a scale from 1 (small/insignificant obstacle) to 5 (massive obstacle). According to the data presented in table 5, the most significant obstacles encountered in remote work were:

- Stress;
- Level of fatigue;
- Numerous legislative changes;
- Constant interruptions.

It is interesting to note that the smallest obstacles were generated by the technical aspects, in the last four places from this point of view being the following:

- Knowledge of the technical solutions I was going to use;
- Appropriate training for remote/online work;
- The programs/applications I had to use;
- Computer and other available hardware tools.

From this, we deduce that professional accountants master the computer tools they need in their work.

From the data presented in table no. 5, it is observed that the most affected age category in terms of stress and level of fatigue is that of people up to 29 years. One possible explanation is that this age group is one in which family and/or relationships are forming, some respondents may still be living with their parents, and remote work at home has induced additional stress and fatigue for them due to activities inherent in the home (care of young children, parents/grandparents, etc.). At the opposite pole for this age category, legislative changes were most easily felt about the other categories.

Table no. 5. Classification of obstacles encountered in remote work, by age categories

Items	Up to 29 years	30-39 year	40-49 year	More than 50 years	Average	
	Score	Score	Score	Score	Score	Rank
Stress	2.931	2.706	2.500	2.533	2.746	1
Level of fatigue	2.895	2.556	2.607	2.400	2.712	2
Numerous legislative changes	2.373	2.667	2.815	2.471	2.529	3
Constant interruptions	2.754	2.556	2.259	2.000	2.504	4
Degree of load (tasks to be performed)	2.421	2.647	2.500	2.400	2.470	5
Time dedicated to work	2.474	2.211	2.423	1.933	2.350	6
Limiting access to data and / or documents	2.431	1.895	2.115	2.650	2.317	7
Communication / collaboration with colleagues	2.017	2.100	2.704	2.263	2.218	8
The fact that you depend on other colleagues to complete your tasks	1.966	2.368	2.214	2.412	2.148	9
Access to information	2.069	1.895	2.077	2.471	2.100	10
Loss of customers / contracts	2.000	1.765	2.462	2.063	2.078	11
Others	2.021	1.714	2.304	2.083	2.052	12
Unclear / contradictory requests from bosses	2.088	2.118	2.000	1.875	2.043	13
Coordination and monitoring of subordinate teams	1.898	2.118	2.280	2.063	2.034	14
Improper workplace	1.842	2.000	2.370	2.200	2.034	15
Quality / lack of Internet connection	1.966	1.737	1.815	2.063	1.909	16
Family pressures	1.684	1.813	2.179	1.875	1.846	17
Knowledge of the technical solutions I was going to use	1.632	1.611	2.111	2.176	1.815	18
Appropriate training for remote / online work	1.544	1.667	2.074	2.111	1.767	19
The programs / applications I had to use	1.561	1.667	1.926	2.000	1.720	20
Computer and other available hardware tools	1.596	1.222	1.889	2.111	1.683	21
Average	2.103	2.049	2.268	2.198	2.146	-

The most accustomed to constant interruptions are those over 50 years old, the explanation being that in their vast activity over time they faced various moments in which the activity was interrupted for various reasons, the value obtained suggesting the idea of habit.

The largest differences between the classification at the whole sample level and the classification by age groups appeared for the respondents over 60 years old. The smallest differences were found for the group of respondents up to 29 years old and those aged 40-49 years.

Respondents' perception of the positive influences brought by the work carried out during the pandemic

To the question "Do you consider that the work during the pandemic influenced positively," the respondents answered on a scale from 1 (total disagreement) to 5 (total agreement), from three perspectives:

- positive influences at the individual level;
- positive influences for the family;
- positive influences for the workplace.

From the data presented in table no. 6, the age segment up to 29 years was the most positively influenced by the work carried out during the pandemic in terms of work-family relationship, labor productivity, and job satisfaction. At the individual and workplace level, the most significant positive influences were reported by the 40-49 age group. The work-family relationship, health, and labor productivity are most positively influenced by the changes that occurred during the pandemic. We also note that no value below the average of 2.5 was obtained for any answer options.

Table no. 6. The average level of appreciation of the positive influences determined by work during the pandemic

Items	Up to 29 years	30-39 year	40-49 year	More than 50 years	Average	
	Score	Score	Score	Score	Score	Rank
27a. Health	3.129	2.471	3.033	2.714	2.954	4
27a. Job satisfaction	3.169	2.333	3.103	2.818	2.977	3
27a. Appreciation of bosses	3.016	2.176	2.926	2.810	2.849	6
27a. Remuneration	2.400	2.235	2.923	2.714	2.540	9
27a. Working hours	2.883	2.368	3.286	2.864	2.891	5
27a. Others	2.429	2.000	2.955	2.556	2.500	10
<i>Average of positive influences found at individual level</i>	2.84	2.26	3.04	2.75	2.79	-
27b. Work-family relationship	3.617	2.300	3.103	3.190	3.231	1
27b. Other	2.776	1.667	2.773	2.706	2.602	8
<i>Average of positive influences found for the family</i>	3.20	1.98	2.94	2.95	2.92	-

Items	Up to 29 years	30-39 year	40-49 year	More than 50 years	Average	
	Score	Score	Score	Score	Score	Rank
27c. Productivity	3.217	2.421	2.966	2.864	2.985	2
27c. Customer appreciation	2.967	2.176	3.000	2.600	2.806	7
27c. Other	2.442	1.733	2.818	2.444	2.421	11
<i>The average of the positive influences found for the workplace</i>	2.88	2.11	2.93	2.64	2.74	-
Average	2.913	2.171	2.990	2.753	2.796	-

3.1. Hypotheses testing

Hypothesis 1. There is a significant difference between the perception of young respondents (under 30 years old) and mature ones (over 30 years old) that the effects of the pandemic would have positively influenced the family-work relationship

The following statistical hypotheses were taken into account:

- H0: $\mu_1 = \mu_2$ ($\mu_1 - \mu_2 = 0$) there are no differences of opinion between ages
- H1: $\mu_1 > \mu_2$ ($\mu_1 - \mu_2 \neq 0$) young people considered that work during the pandemic positively influenced the work-family relationship (left unilateral test)

The results of the statistical processing are presented in table no. 7.

Table no. 7. Hypothesis 1 testing

t-Test: Two-Sample Assuming Unequal Variances		
	Up to 29 years old	More than 30 years old
Mean	3.616666667	2.9
Variance	2.10480226	1.917391304
Observations	60	70
Hypothesized Mean Difference	0	
df	123	
t Stat	2.867324116	
P(T<=t) one-tail	0.002436031	
t Critical one-tail	1.657336397	
P(T<=t) two-tail	0.004872062	
t Critical two-tail	1.979438685	

We would like to point out that in the case of all hypotheses there is a difference between the total number of respondents (138) and the number of responses recorded at the level of each item, the difference being represented by non-responses.

The value of the calculated t statistic = 2.867 is higher than the critical t in both tests. Since the p-value for the unilateral test is lower than the bilateral one, we can say that these results prove that those under 29, even if part of the time spent at home, spent it working, they appreciated it positively, in fact, interacting more with families both during work breaks and by eliminating travel time to/from work. Therefore, the alternative hypothesis (H1) is admitted, with a significance threshold of 95%, the two averages differ significantly. Young people considered that work during the pandemic positively influenced the work-family relationship.

Hypothesis 2. There is a significant difference between the perception of respondents in Bucharest and respondents in other localities regarding stress in remote work

Statistical hypotheses were taken into account:

- H0: $\mu_1 = \mu_2$ ($\mu_1 - \mu_2 = 0$) there are no differences in the perception of stress encountered in remote work of respondents in Bucharest and respondents in other localities
- H1: $\mu_1 > \mu_2$ ($\mu_1 - \mu_2 \neq 0$) Respondents in Bucharest perceived the stress more intensely than outside the capital, considering that they have easier access to the house with a yard (left unilateral test)

The results of the statistical processing are presented in table no. 8.

Table no. 8. Testing Hypothesis 2

t-Test: Two-Sample Assuming Unequal Variances		
	Bucharest	Other localities
Mean	2.731707317	2.77777778
Variance	2.025895815	2.17777778
Observations	82	36
Hypothesized Mean Difference	0	
df	65	
t Stat	-0.15783491	
P(T<=t) one-tail	0.43753809	
t Critical one-tail	1.66863597	
P(T<=t) two-tail	0.87507619	
t Critical two-tail	1.99713790	

As the value of the calculated t statistic is lower than the critical t in both types of tests, there are no differences in the perception of the stress encountered in remote work of the respondents from Bucharest and the respondents from other localities. Practically, the effects of the COVID-19 pandemic on the accounting profession's exercise are not correlated with the locality of the respondents, the stress level being similar for all. Because the p-value>0.05, for a significance level of 5%, being very high for both types of tests, we cannot reject the null hypothesis.

Hypothesis 3. There is a significant difference between the perception of employed and self-employed respondents about frequent legislative changes (constant interruptions)

Statistical hypotheses were taken into account:

- H0: $\mu_1 = \mu_2$ ($\mu_1 - \mu_2 = 0$) there are no differences in the perception of employed and self-employed respondents regarding frequent legislative changes (constant interruptions)
- H1: $\mu_1 \neq \mu_2$ ($\mu_1 - \mu_2 \neq 0$) there are differences in the perception of employed and self-employed respondents regarding frequent legislative changes (constant interruptions) (bilateral test)

The results of the statistical processing for hypothesis 3 are presented in table no. 9.

Table no. 9. Test hypothesis 3

t-Test: Two-Sample Assuming Unequal Variances		
	Free-lancer	Employed
Mean	2.76470588	2.46078431
Variance	2.31617647	2.27072413
Observations	17	102
Hypothesized Mean Difference	0	
df	22	
t Stat	0.76337226	
P(T<=t) one-tail	0.22667521	
t Critical one-tail	1.71714437	
P(T<=t) two-tail	0.45335042	
t Critical two-tail	2.07387307	

According to the test of the hypothesis regarding the difference between two averages in which a p-value > 0.05 resulted, we cannot reject H0. As a result, the difference between the respondents' opinion is insignificant at a significance threshold of 95%. It follows that regardless of how the accounting profession (whether employed or self-employed) is exercised, respondents' perceptions of frequent legislative changes have been similar.

Hypothesis 4. There is a significant difference between respondents' perception of their hierarchical position at work regarding the level of stress generated by remote work

Statistical hypotheses were taken into account:

- H0: $\mu_1 = \mu_2$ there are no differences in the respondents' perception depending on the hierarchical position at work on the level of stress generated by remote work.
- H1: $\mu_1 \neq \mu_2$ there are differences in the respondents' perception depending on the hierarchical position at work on the level of stress generated by remote work.

The results of the statistical processing for hypothesis 4 are presented in table no. 10.

Table no. 10. Testing Hypothesis 4

t-Test: Two-Sample Assuming Unequal Variances		
	Leadership position	No leadership position
Mean	2.827586207	2.719101124
Variance	1.933497537	2.113381001
Observations	29	89
Hypothesized Mean Difference	0	
df	49	
t Stat	0.360779739	
P(T<=t) one-tail	0.359907437	
t Critical one-tail	1.676550893	
P(T<=t) two-tail	0.719814875	
t Critical two-tail	2.009575237	

As the value of the calculated t statistic is lower than the critical t in both types of tests, there are no differences in the perception of stress depending on the hierarchical position at the respondent's workplace. Also, since the p-value is very high for both types of tests, we cannot reject the null hypothesis H0. The difference is insignificant at a significance threshold of 95%.

Hypothesis 5. There is a significant difference between respondents' perception of company size below 50 employees and over 50 employees on labor productivity

Statistical hypotheses were taken into account:

- H0: $\mu_1 = \mu_2$ there are no differences in the respondents' perception depending on the size of the company (less than 50 employees and over 50 employees) regarding labor productivity;
- H1: $\mu_1 \neq \mu_2$ there are differences in the respondents' perception depending on the size of the company (less than 50 employees and over 50 employees) on labor productivity.

The results of the statistical processing for hypothesis 5 are presented in table no. 11.

Table no. 11. Testing Hypothesis 5

t-Test: Two-Sample Assuming Unequal Variances		
	Under 50 employees	More than 50 employees
Mean	2.9	3.057142857
Variance	1.379661017	2.1126294
Observations	60	70
Hypothesized Mean Difference	0	

t-Test: Two-Sample Assuming Unequal Variances		
	Under 50 employees	More than 50 employees
df	128	
t Stat	-0.681462299	
P(T<=t) one-tail	0.248405058	
t Critical one-tail	1.656845226	
P(T<=t) two-tail	0.496810117	
t Critical two-tail	1.97867085	

According to the testing of the presented hypothesis, we obtain a p-value > 0.05, which means that the difference between the two averages is insignificant at a significance threshold of 95%. This means that regardless of the company's size, respondents' perceptions of the effects of remote work on labor productivity were the same; therefore we cannot reject the null hypothesis H0.

Hypothesis 6. There is a significant difference between the perception of young respondents (under 30 years old) and mature ones (over 30 years old) regarding the stress encountered in working remotely.

The statistical hypotheses taken into account were:

- H0: $\mu_1 = \mu_2$ ($\mu_1 - \mu_2 = 0$) there are no differences in the perception of stress encountered in remote work among young accountants (under 29) and accountants over 30 years old;
- H1: $\mu_1 < \mu_2$ ($\mu_1 - \mu_2 < 0$) the level of stress caused by working remotely at young accountants (under 29) is perceived more intensely than by more experienced accountants (right unilateral test).

The results of the statistical processing for hypothesis 6 are presented in table no. 12.

Table no. 12. Hypothesis 6 testing

t-Test: Two-Sample Assuming Unequal Variances		
	Under 29 years	Over 30 years
Mean	2.93103448	2.566666667
Variance	1.784634	2.283615819
Observations	58	60
Hypothesized Mean Difference	0	
df	115	
t Stat	1.38883837	
P(T<=t) one-tail	0.08378288	
t Critical one-tail	1.65821183	

At a significance threshold of 95% in which $p\text{-value} > 0.05$, we cannot reject the null hypothesis respectively, there are no statistically significant differences in the perception of stress encountered in working remotely at young accountants, compared to more mature accountants. This aspect can be argued because remote work in conditions of uncertainty caused by the pandemic is a new social phenomenon, regardless of age.

Conclusions

The change of classical rules and paradigms in the field of work, resulting the new variables of today - COVID 19 - raises several questions and concerns. The most disturbing answers to the questions “what and how will change” give shivers to the economic and social environment. Thus, there are more and more questions, such as:

- Which of the economic and social fields will be most affected?
- Are there pressures for specific areas higher than before?
- What will be the unemployment rate, and what will be the need to invest in technology?
- Will the accounting profession be influenced, and if so, how, given that it is considered indispensable for the economic, financial and business environment?

To be functional remotely, online, companies woke up to challenges that had to be solved in a very short time. Thus, a company's the hardware and software infrastructure had to allow remote, secure access for employees of the financial-accounting department and, last but not least, they had to have the necessary equipment (company or even personal) to carry out the activity from home. In many cases, hardware and/or software acquisitions were needed to keep the financial-accounting department functional.

An important place in moving the place of activities specific to a financial-accounting department and especially the separation of its employees in time and space was occupied by collaborative work and communication solutions. Unexpected help came from several important companies with collaborative or real-time communication platforms, via video conferencing, which announced a period in which the services offered do not generate costs. This allowed many companies to afford access to a collaborative, professional solution in a very short time, especially since many of them did not have budgeted costs for such solutions. Also, cloud-hosted ERP systems proved to be immediately available to employees who worked from home, at no additional cost for hardware/software or configuration services.

For professional accountants in Romania, a case of massive investment in situational work appeared during the pandemic because the employer directed it. The HWI predictors were external, represented by the Government's requests. The pandemic harmed accountants, leading to an increase in stress and fatigue. However, as the study showed, the stress level was the same, regardless of the respondents' area of origin. Also, the pandemic did not consider the age, the influences being similar for the young and older persons. In fact, we can draw the conclusion that the pandemic generated new social phenomena for the companies and employees. The size of the company didn't influence either the perception of the employees regarding the work productivity during the pandemic. The short-term

effects of HWI were felt primarily in the work-family relationship, increasing productivity, and job satisfaction. Improving the relationship with children has been reported for Romania for working people and is consistent with previous studies (Eurofound, 2016). We notice that each of them belongs to a different category: an individual, family, job.

Although it is a profession dominated by women in Romania (Țicoi, 2019), there is a specific male behavior: heavy work investment.

There is a change in behavior: people no longer want to return to work in the classic way, but prefer to work mixed (remotely and online) or online.

Most of the respondents are part of the generation that “invented” overtime work in Romania. A problem that may arise is whether this regime fits the value system of the new generations. Instead, also specific to this generation, our research highlights the fact that respondents did not encounter problems from a technical point of view, although accountants work with a large number of tools.

One contribution of our research is to provide accounting firms with information about what worked in this crisis to know what they could use in the future.

One of the limitations of our research is the impossibility of studying the phenomenon over time, because the coronavirus pandemic broke out only a few months ago, being very difficult to anticipate its influence on the accounting professionals, including the companies.

An issue that arises in the context of the changes imposed in the field of work is the impact of the period of change on the quality of life. An interesting question is whether the change in carrying out the professional activity feels the same at the beginning and after a period of, say, six months.

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