

Synergizing Human Resources and Management Accounting in Managing Flexible Work Arrangement: A Balanced Scorecard Model

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ABSTRACT

The ongoing industrial revolution of the modern workplace, driven by changing societal and technological trends, has necessitated a shift towards flexible working arrangements (FWAs). This transformation has gained momentum in the post-pandemic era, rendering traditional work practices increasingly impractical in the foreseeable future of business. Consequently, business leaders must develop strategic plans to assess their organisations' readiness for transitioning to more flexible or hybrid work environments. To address this need, our study aims to develop a balanced scorecard (BSC) hybrid model that fosters strategic collaboration between human resources (HR) and management accounting (MA). Drawing upon our findings, we propose a reimagined role for HR and MA, centered around a hybrid model that incorporates concepts from the balanced scorecard (BSC). This innovative hybrid model creates value and readiness for businesses seeking to adapt to the future by embracing FWAs. Our model not only facilitates the implementation of FWAs, emphasizing their importance beyond the immediate challenges of the past, but also underscores their potential to enhance overall business performance and sustainability.

Keywords: Flexible working arrangements (FWAs), HR Roles and Policy, Management Accounting, Balance Score Card, Strategic Implementation

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INTRODUCTION

The global outbreak caused by Covid-19 has had a devastating economic, social, and health impact worldwide (ILO, 2020). During the hard time of business survival in the crisis, most firms around the world, both in fast and emerging economies have implemented the FWAs on an ad hoc basis to conform to the current situation (Atiku et al., 2020; Chua et al., 2022; Shifrin & Michel, 2021). Thus, the FWA is not merely a choice but rather a must for assuring the continued operation and survival of a business. While the FWAs have been a global trend (Spreitzer et al., 2017), the Covid-19 crisis has further escalated the demand for FWAs (Sinclair et al., 2020). Nevertheless, the implementation of FWAs comes with unprecedented challenges (New Straits Times, 2020). This situation posed significant challenges to the organisation's human resource function, which revolves around managing people and work design (Daft & Marcic, 2006; Armstrong, 2006; Society Human Resource Management, 2016).

Before the eruption of the Covid-19 crisis, the Global Talent Trend Report in 2018 and 2019 which comprised more than 5000 Human Resource and Talent Professionals from LinkedIn worldwide, have emphasised the significant challenges to the roles of organisational Human Resource (HR) following the implementation of the FWAs. Amongst issues that need to be pondered are to advocate an improved strategy for FWA implementation in a workplace (Chua et al., 2022) as well as how firms should be able to strategies the implementation of FWAs which deals with costs and expenses in such a way that FWA turns into a strategic approach that allows organisations to reduce their expenditures whilst dealing with several requirements, as well as providing value added to both organisations and employees (Čiarnienė et al., 2018). In this regard, HR is arguably facing challenges to ensure the mutual benefits of FWAs between employees and employers (Amirul et al., 2021; Armstrong, 2011; Society for Human Resource Management, 2016). Hence, for the FWAs to be an effective and efficient strategic function of a firm, the HR professionals must demonstrate their financial and non-financial performance capabilities (Bell et al., 2014). This is parallel with the notion that financial and non-financial metrics should be included when assessing the performance of an organisation (Hutahayan, 2020).

The incorporation between HR and MA may not only close the existing gap of the current study but would be a potential solution to business leaders' in implementing FWAs more efficiently and effectively. Hence, this study inspired to propose a relatively new innovative conceptual hybrid model of HR and MA through the application of the BSC for a strategic business transformation plan. This innovative conceptual model's features are of greater importance because HR and MA are both essential for every business, but the collaborative approach between the two has received little attention in the current literature since it tends to be addressed independently. Based on the BSC, the hybrid model proposed in this paper unveils the strategic alliance between HR and MA that create value for preparing current businesses for a future business transformation, specifically the adoption of FWAs. The following is the structure of this paper: Firstly, we provide a synthesis and hypotheses development for our research based on previous research presented in the literature review section. Next, we discuss further on the theoretical framing to intersect HR and MA followed by a proposed hybrid model of the HR and MA. Finally, we present a discussion, then recapitulate and conclude our study.

LITERATURE REVIEW

As far as FWAs is concerned, works of literature have documented that the HR roles in managing employees and FWAs are common (Amirul et al., 2021; Society of Human Resource Management, 2016). Regarding the implementation of FWAs, Amirul et al. (2021) asserted that the implementation of FWAs is not limited to managing people's effectiveness, but also how efficiently people can be well managed through a well-corroborated system with accounting professionals who are responsible for handling firms' financial matters, through the function of management accounting (MA). This was also supported by Vedd and Kouhy (2001) in their seminal work which emphasised that MA has a vital part to play in providing efficient and useful information to contribute to the attainment of the strategic management process. While HR focuses on managing people, MA is vital for managing and projecting cost/money. Therefore, an effective (people management) and efficient (cost management and profit projection) plan is needed to transform a business from a rigid to a flexible working arrangement. Integrating MA into HR decisions is still very limited in

existing literature even though previous scholars have long mentioned that the synergies between the HR and MA are crucial to optimise and sustain firms' performance (Vedd & Kouhy, 2001; Amirul et al., 2019; Amirul et al., 2021).

Di Fan et al. (2021), examined the global human resource management research trend over the last half-century. Based on the publications in highly regarded HRM journals, they uncovered that specific research in HR that addresses the issues of cost management is almost unavailable. They mentioned that the failure of the HR researcher to address an important strategic resource of HRM; which is focusing on people, is an important gap for future research to embark. Nevertheless, the notion of cost management and economic consideration was not considered. Another comparable report by Cookea et al. (2020) who reviewed HR research in Asia for the past 25 years also failed to highlight the importance of cost management though financial aspect was mentioned lightly within the context of the recent pandemic and economic crisis that forced HRM to consider rearrangement and reconciliation in operation and staffing.

In another recent study, Chua et al. (2022) highlighted the concerns and trials that arose in implementing FWA during Covid-19. Amongst other things, they contended the importance of workspace concepts, elements and layouts. Thus, they recommended for firms to have innovative planning which involves advanced information technology setups to support the effectiveness of the implementation of FWAs. This evidently involves cost and budgeting that need to be considered by the firms. Organisations will be unable to make the most of their financial and non-financial resources for FWA adoption unless they properly prepare for and budget for these changes. This is reinforced by the findings of Čiarnienė et al. (2018), who stressed that FWAs would have a beneficial effect on sustainability at the individual, corporate, and societal levels if handled with the necessary care and preparation. Thus, the advantages of flexible work practises may have an impact on the economic, environmental, and social performance of businesses. Therefore, we argue that this can be attained through a well-designed business transformation plan which involves a strategic implementation plan which falls within the scope of strategic management accounting.

A closer look of the existing literature that been discussed so far, clearly shows that the integration between HR and MA is essential. One of the most prominent tools for business transformation and performance assessments within the scope of MA is the application of the Balanced Score Card (BSC) (Kaplan, 2009). Such integration has long been discussed within the literature that focuses on firms' performances through the application of the Balanced Score Card (BSC) (Agarwal, 2020; Álvarez-Dardet et al., 2000; Kaplan, 2009). Moreover, the BSC has also been used widely to enhance HR procedures (Meena & Thakkar, 2014). The BSC comprises strategic tools for business planning and assessment components that integrates both non-financial (human capital) and financial (monetary) aspects (Agarwal, 2020; Álvarez-Dardet et al., 2000; Kaplan, 2009). More importantly, Novas et al. (2017) have empirically proven that the MA provides crucial information that influences the development of human capital.

Theoretical Framing to Intersect HR and MA

Theories are developed for several reasons, comprising, but not limited to, the need to explain, foretell, and make sense of observed occurrences, and the need to challenge and broaden the scope of previously held beliefs within certain theoretical frameworks (Abend, 2008). To back up the conceptual framework of the hybrid model between HR and MA described in this study, the BSC model was applied. The implementation of the BSC models identifies the solution to the problem faced by many modern organisations, namely their inability to successfully carry out their strategies (Banabakova et al., 2018). BSC can assist organisations in addressing strategic implementation issues as BSC works as a practical tool to help organisations implement their business strategy (Banabakova et al., 2018). Both HR and accounting researchers have used BSC extensively and this has led to the potential of integrating HR and MA. Mostly, BSC has been used for strategic business performance (Brian et al., 2001; Bourne & Bourne, 2000; Huselid et al., 2005; Murby & Gould, 2005; Nair, 2004; Krause & Arora, 2019; Wu et al., 2009) and this will be good nexus between successful implementation of FWAs and organisational performance.

The BSC was first coined by Kaplan and Norton (1992) as an alternative to the traditional financial measuring approach for gauging employee performance. Instead, the BSC equips them with the tools they

need to take the initiatives that will bring the firm closer to realising its goal. Because it incorporates both internal processes and external issues in its foundation, BSC has been recognised as a valuable management tool (Hladchenko, 2015). Taking into account both quantitative and qualitative information as well as financial and non-financial information, BSC enables a thorough performance measurement (Kopecka, 2015) and translating the corporate plan into action (Senarath & Patabendige, 2015) and operational control systems (Wake, 2013). The BSC component depicted in the Figure 1 presents the quantitative and qualitative measures to formulate a corporate strategy.

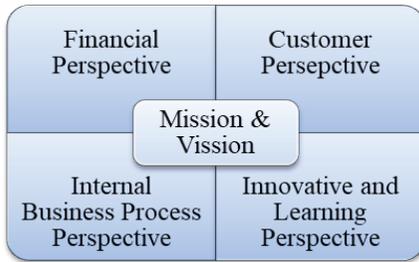


Figure 1: Key Components of BSC (Kaplan, 2009)
Source: Kaplan and Norton (1992)

The BSC requires a formulation of objectives, measures, targets, and initiatives for each of the components. There are four main key components of BSC, which are (1) the financial perspective; - it relates to financial performance which requires financial data like sales, expenditure, revenues. Financial analysis such as budgeting, ratios, costing are the some of the examples financial performance to indicate the achievement of mission of vision. (2) The internal business process on the other hand focuses on analysing how well a company is operating and at which areas much be improved and be excel at. This covers daily processes, decisions, and actions occurring throughout an organization to improve product quality, productivity, as well as employees' competencies. It is crucial for a company to be able to identify its core competencies and establish key measurements to enhance its internal business process which leads towards business sustainability.

Third in the BSC is the viewpoint of our customers, which paints a picture of how they evaluate us. Indicators that quantify how the company's

products or services contribute to providing value for its consumers are crucial for optimising the degree of customer satisfaction, which is frequently the emphasis of a business. Finally, the capacity of the business to innovate, develop, and learn, as well as the value of its resources, are closely linked by the innovative and learning viewpoint. Human capital, information capital, and organisational capital, including culture, leadership, alignment, and teamwork, are key to this aspect (Kaplan, 2009).

METHODOLOGY

This research draws on the philosophies of social constructivism (ontology) and interpretivism (epistemology). Constructivism, also known as interpretivism or the interpretative paradigm, begins by generating enquiries or inductively creating a theory or pattern of meaning, as opposed to post-positivism, which begins with a theory (Creswell, 2009). Based on these philosophical assumptions, the research methodology or strategy to collect and analyse data is based on qualitative approaches by combining in-person and online interviews with real-time and delayed forms of virtual interaction. Semi-structured interviews were used for this study, which Mason (2002) describes as a “process of data generation” that requires the interviewer to be “active and reflexive” in their approach to data collection. In semi-structured interviews, the interviewer had some leeway in deciding the sequence of questions as well as the questions’ content and tone (Robson, 2002). In addition, qualitative interviews are not intended to standardise data but rather to add “depth, nuance, complexity, and roundness” to it.

The study was carried out in Malaysia, and the conclusive data was collected in 2023. Participants were recruited using a purposeful sampling strategy to ensure that only people with relevant experience and expertise in the area under investigation were included (Cresswell & Plano, 2011). As a result, the recruited participants group included professionals with backgrounds in accounting, human resources, and a combination of the two. This study had twenty-five participants: eight participants had backgrounds in HR and accounting, nine participants had HR backgrounds, and the remaining eight participants had accounting backgrounds. The expertise background of participants reflected a balanced distribution, with 32% specializing in accountancy, 36% in human resources, and 32% possessing

expertise in both fields. Table 1 presents the demographic background of the participants.

Table 1: Participants' Demographics

Demographic Variables	Categories	Frequency (n = 24)	Percentage (%)
Gender	Male	4	16
	Female	21	84
Age	21 – 30	12	48
	31 – 40	10	40
	40 above	3	12
Marital Status	Married	11	44
	Single	14	56
Academic Qualification	Diploma	3	12
	Bachelor's Degree	18	72
	Master's Degree	3	13
	PhD	1	4
Working Experience	5 years and below	12	48
	6 – 10 years	10	40
	10 years above	3	12
Expertise Background	Accountancy	8	32
	Human Resource	9	36
	Both	8	32

This research employed the thematic analysis method, which involves the generation of a codebook, the discovery of central themes, and the synthesis of qualitative data (Braun & Clarke, 2006; Maguire et al., 2017). In order to identify themes (i.e., significant patterns in the data), the thematic analysis analyses and incorporates analytical summary (Maguire & Delahunt, 2017). Financial, client, internal business process, and inventive and learning perspectives (adopted from Kaplan, 2009) formed the basis for this study's theme analysis.

RESULTS AND DISCUSSION

The results and discussion section should provide details of all findings that are required to support the conclusions of the paper. The discussion should be concise and tightly argued. The aim of this research was to offer a rebranding function of human resource (HR) and management accounting (MA) by developing a hybrid model that incorporates concepts from the BSC model. The BSC enabled this research to present a practical tool of how HR and MA can be integrated to increase the successful rate of implementation of FWAs. In the findings section, the BSC building block was first presented (Table 2) which clearly defined the vision, mission, and key values to be achieved by developing BSC for hybrid model of HR and MA for FWAs implementation.

Table 2: Balance Scorecard Building Block

Proposed Model	A hybrid model of Human Resource (HR) and Management Accounting (MA) for strategic flexible working arrangements (FWAs)
Vision	This model aims to meet the needs and well-being of the employees while also enhancing organisational performance. The core objective of this model is to make it possible for FWA implementation to meet employee needs and well-being, while at the same time promoting a level of organisational excellence.
Mission	To create strategic alliance between HR and MA in implementing FWAs. Integrating the roles of HR and MA information that allows decision makers to have access to important information which brings solid and better short- and long-term decisions.
Values	Effectiveness: To do the right things (focus on people) Efficiency: To do the things right (focus on cost & return on investment)

With the BSC as the basis, this study proposed the strategic implementation of FWA with the integration of HR and MA. By creating a hybrid HR and MA through the BSC model, provided a platform that allows decision makers to have access to important information which brings better short- and long-term decisions. Table 3 features an illustration of the findings of the thematic analysis, which led to the development of a hybrid model for this study, which was based on the four distinct perspectives offered by the BSC.

To enable effective and efficient strategic planning, all respondents agreed that there should be a link between HR and Accounting, particularly management accounting. All respondents to this research were of the opinion

that HR and accounting should collaborate closely due to the overlapping nature of their respective roles. Organizations can benefit greatly from FWA plans that incorporate both HR and MA into their development.

“For a long time HRM and accounting are two separate decisions within the organization. Commonly, HRM makes decisions related to employees or employment-related, and accounting only processes payments and manages financial records. Integrating both HRM and MA is excellent as HRM requires more information on budgeting, financial projections, and accounting formulations in more details.”

“Although HRM and accounting may work in different departments, their roles in several points intersect. It is difficult to say that these two functions of the organization work independently, cooperation between HRM and accounting in the same organization is irrefutable.”

Table 3: BSC for Hybrid Model of HR & MA for FWAs Implementation

BSC Metrics	Strategic Objectives	HR & MA Strategic Alliance
Financial Perspective	How HR related cost to FWAs implementation contribute to overall business performance.	Measure how HR related costs and activities contribute to overall business performance
Internal Business Process Perspective	How HR and MA can improve internal business process and keep overall budget under control	HR required MA information to provide key insight for wise decision making that give benefits to overall organisational growth.
Innovative & Learning Perspective	Strategic focus to people development	Improved team (cross functional) capabilities, return on investment or labour.
Customer Perspective	Add and retain customer values. Internal customer: Employee External customer: End customer	Provide dynamic acquisition strategy and boost employees performance and productivity level as well as high sales volume for external customer

As shown in Table 2, the first perspective following the integration between HR and MA was the financial perspective. This aspect covered on how firms would measure their HR related costs and activities contribute to the overall business financial performance following the adoption of FWAs. Followings were important highlights given by the participants:

“The consolidation between HRM and Management Accounting is very useful because the labor costs are the same as the icebergs in the ocean, it is not solely about wages. The integration of HRM and MA allows us to record and track every cost such as return on investment, total remuneration package, and each headcount cost.”

“When HRM and MA work together, the costs associated with FWAs can be used with efficient means as well as time saving.”

Some researchers advocated that the implementation FWAs would be more cost-effective and that it reduces the use of resources for long-term basis (Chua et al., 2022; Dizaho et al., 2017; Obisi, 2017). As far as adoption of FWAs was concerned, Chua et al. (2022) asserted that, among other things that need to be considered is to design a workplace that is suitable for FWAs. This involves redesigning the office spaces and acquiring more advance technological infrastructure (Chua et al., 2022). In redesigning the office workplace, some of office spaces may be unoccupied since the employees would be working remotely based on rotation basis (i.e., working from home and working from office). This may, therefore, enable firms to reduce rental expenses shall the firms currently renting the office spaces, or else may renting out the available or extra office spaces if the firms owned the office (Chua et al., 2022). Other than that, utility costs like water and electricity will be varied too since the usage will depend upon the newly designed office and the number of employees working in the office.

Organisations may also incur additional human capital expenses such as training and development expenses, retention expenses, and pay expenses as a result of job redesign. One of the participants pointed that:

“Employee management can be done more systematically with more accurate cost estimates and both HRM and Accounting

officers can discuss together on employee performance and help develop and maintain the current talent pool of the organization.”

In order to adapt to the FWAs, businesses may have to allocate resources on educating their staff to acquire new and better abilities on the job (Armstrong, 2006; 2009). More successful WFAs arrangements can also be supported by investing in cutting-edge IT infrastructure and smart technologies (Chua et al., 2022). Clearly, this has repercussions for the budget when it comes to implementing the FWAs in the workplace. Having the ability to make financial projections through budgeting regarding expenditures that will be incurred is vital for businesses. Large sums of money must be spent in order to acquire new assets. Therefore, businesses can evaluate the investments by financial studies such as return on investment (ROI), return on assets (ROA), and return on capital (ROC). Additionally, the firm shall be able to analyse the variances in costs implication which provides insight whether FWAs implementation would result in cost favourable (cost minimisation) or unfavourable (increment in costs). Hence, the implementation of FWA shall be properly strategised to ensure the costs implication does not adversely affect the firm financial performance.

The BSC's internal business process is its second perspective. Hutahayan (2020) argued that the quality of a company's HR and MA information system are critical to the effectiveness of the company's internal operations. Therefore, it is in the best interest of a corporation to combine HR and MA in order to improve internal business operations without draining profits. An internal process that has been well-developed may help a business save money, increase productivity, enhance quality, and make better use of its assets and resources (Bititci et al., 2011; Tavitiyaman, 2012). This report found that management accounting is essential for HR professionals to use when making decisions about the organization's workforce and HR policies and procedures. This finding stressed the need of synchronising HR and MA to enhance strategic success. HR may use accounting data to create financial statements and cash flow, improve corporate governance, keep tabs on FWA expenses, and compare actual performance to forecasts and goals. With the use of MA, HR may be able to make timely and effective adjustments to FWA plans.

“The MA report or information is very useful for HRM as it will help top management better manage people with more accurate estimates.”

“PSM is about managing people in the organization and is concerned about its effectiveness in terms of safeguarding human well-being. By incorporating management accounting into PSM it will help PKF planning not only effective in managing people but also efficient in cost and financial management.”

One of the most crucial steps in adopting FWAs is job redesign, which should take into account how positions are generated and how they connect to the overall organisation process (Armstrong, 2006). Evidence from previous work (Gibbs, 2017; Holland & Bardoel, 2016) suggested that technological advancements may influence the structure of future workplaces. The use of mobile computing devices, telecommunication, cloud-based applications, and even social networking to facilitate remote work among employees are just some of the examples of how technology integration into job design can improve productivity (Armstrong, 2006; Atiku et al., 2020; Burgman, 2012). The deployment of FWAs has also improved workers' physical, emotional, financial, and social well-being (Atiku, 2020). Therefore, the rate of absenteeism, the quality of work and services supplied to clients, and their job satisfaction are vital measures of how successful a company has been at improving the internal process that leads to employees' productivity.

The BSC's third perspective is an innovation and learning, that is closely tied to investing in one's employee growth. Talent planning, training and development, job and organisation design, and a focus on the customer are all examples of people management practises that the HR department may employ to increase the organization's adaptability to change (CIPD, 2014). This is because there is a rising need to accommodate the desires of both employees and employers for more adaptable schedules. Learning and growth strategic is important in order for organisations to identify whether they have the appropriate infrastructure in place, including employees with the appropriate skillset, training and development programs, as well as remuneration costs that may be associated with the adoption of FWAs. Hence, it is necessary to conduct a learning and growth strategic analysis.

Hartel and Fujumoto (2014) noted that HR implements the activities required to support organisational decisions. Strategic support from MA competence will be an added value for organisations when adopting FWAs to make sure that employees and the organisation's goals are in line with the use of FWAs.

The last perspective in the BSC is related to customers' perspective. This involves analysing the customers' satisfaction and loyalty, meeting the customers' expectation, quality of services rendered and high volume of sales (Kaplan, 1992). Therefore, integration between the HR and MA are essential to allow for firms to measure performance objectively based upon the customers' perspective, which consequently may lead to long-term business sustainability performance. In regard to FWAs, researchers (Atiku et al., 2020; Klindzic & Maric, 2019) advocated that the deployment of FWAs increased employees' productivity. Besides, FWAs also contribute to firms' global competitiveness as it enables the firms to interact with customers and clients all around the world flexibly in terms of hours and locations (Čiarnienė et al., 2018). The increased capability of firms to reach customers worldwide is expected to facilitate firms in increasing their market shares.

CONCLUSION

FWA is becoming more prevalent amongst researchers, organisations, governments, academics, and other interested parties. In fact, the demand for FWAs has been increasing and even in greater demand following the COVID-19 outbreak. Scholars have conducted various research in related to FWAs which covers on wide variety of niche areas (Cookea et al., 2020). Nevertheless, as highlighted earlier, there seems to be lack of research which explored the FWAs implementation from the lens of strategic planning and business transformation plan. In so far, HR function has become the central or dominant focus for successful FWAs implementation. Hence, this research presents an idea for reshaping the future work plan through a hybrid model HR and MA based on the BSC. Based on the results of this study, it is clear that strong cooperation between HR and MA is necessary for a more efficient and successful FWA strategy to be developed. Although HR and accounting (acctancy) are two separate functions within a business, it is interesting to note that their tasks overlap in certain important respects and that HR and accounting work closely together.

The findings of this study contribute to the increasing amount of evidence supporting that HR and MA integration is feasible for a future business transformation, specifically the adoption of FWAs. The proposed hybrid model of HR and MA that were analysed from the results show how using the BSC forged a strategic partnership between HR and MA. The results of the research revealed the collaborative approach between HR and MA through the use of BSC theory. We discussed the possible synergy between the HR and the MA functions through the application of the BSC. The relevance to combining HR and MA together has been further emphasised by these findings. The findings on budgeting, for example, show that management accounting provides an overarching view of a company's strategic planning while human resources will be an essential component. This was uncovered as a consequence of the fact that this study was carried out. These results were classified as financial perspectives in the BSC model, in which the study highlighted the costs implication related to FWAs implementation which can be measured objectively. The approach for implementing FWA that is most likely to be successful must be able to provide details such as a proper budgeting and cost benefit analysis to better assist firms in optimising the available resources to achieve greater success that affects the overall firm's financial performance.

On the part of internal business process perspective, the study contended that firms should be focusing on further development of employee's skills to better equip the employees with new skill sets. This can be done through proper training and development programs, effective job redesigning as well as utilising modern technology to support employee's capability that improving their productivity. These are also related to another perspective of the BSC which is the learning and growth of employees which consequently affects the overall business operation and performance. Thus, enhancing the firms' capability to achieve more sustainable business performance.

The research findings have important implications for the industry as a whole, as businesses may seek to adopt these practices in order to improve their own innovation capabilities when managing flexible working arrangement. Based on the findings, researchers have created a model for identifying the HR-MA fusions that fuel productive company change via FWAs. In addition to that, the proposed model in this study potentially leads

to effective and business transformation through the use of FWAs, could have on the social implications. This would be beneficial for the society in a variety of ways, ranging from their physical and mental well-being to their access to employment and the environment.

Future research may consider conducting a case study to examine the process of adoption of FWAs which may provide insights on the possible application of BSC which could produce the BSC matrix based upon real experience of the firm in implementation of FWAs. Nonetheless, our study contributes to the current knowledge within the FWAs literature and becomes a stepping stone to integrate the HR and MA functions to advocate for better strategic implementation of FWAs.

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