

The Effectiveness of Flexible Working Arrangement: Hybridisation of Human Resource Management and Management Accounting

ABSTRACT

Over the decades, flexible working arrangements (FWAs) have been of concern due to socio-economic challenges, technological advancements, globalisation of businesses, and the latest is a pandemic crisis that has prompted most businesses to continue operating through the FWAs. Through this study, a relatively new research frameworks were introduced to pioneer the hybridisation between human resource management (HRM) and management accounting (MA) research so that the FWAs can be planned more effectively. The study was based on the epistemology of interpretivism and social constructive approaches. The results show that HRM and MA are two different business functions but have intersecting and overlapping roles and responsibilities within the organisation. Therefore, the hybridisation of strategies between HRM and MA in formulating a more effective and efficient FWAs implementation plan is appropriate. The originality of this study is to develop a strategic conceptual framework between HRM and MA and develop a more conclusive research platform and assist organisations in the preparation of strategic plans in the implementation of flexible working arrangements.