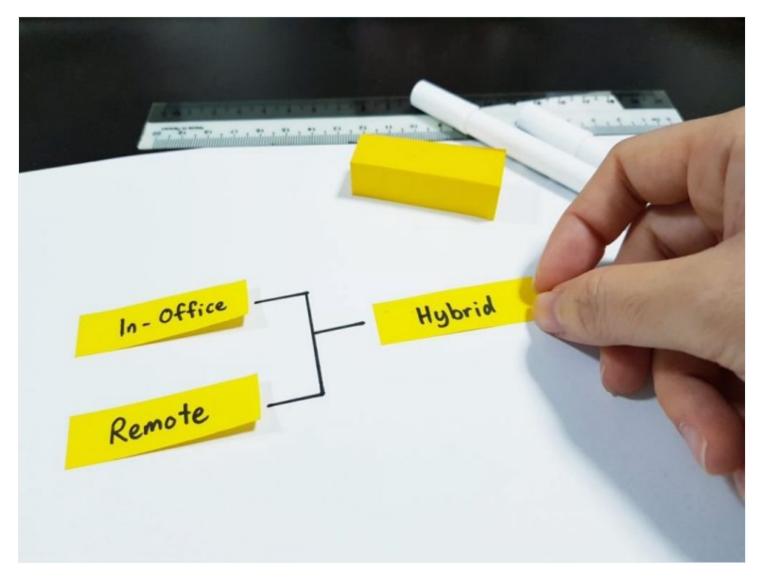
CPA Practice **Advisor**

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pre-pandemic norms.

Dec. 27, 2022



By Sarah Green Carmichael, Bloomberg Opinion (TNS).

This was supposed to be the year of returning to the office. The same could be said for 2021, and even the second half of 2020. The office seems to have become a place where we're always "returning" but never quite "arriving."

Although office occupancy rates have risen meaningfully, they are still nowhere near

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consistently that employees do value some degree of face time and want to be in the office roughly two days a week. Managers would prefer three. For those keeping score at home, that's a difference of ... one day.

"Overwhelmingly, managers are pretty much aligned with employees," Stanford's Nicholas Bloom says. The exceptions he has found are people who have "30-plus years of work experience, and have been very successful and have done that all in person ... but they are real outliers." Instead, most bosses are gradually becoming comfortable with managing and evaluating employees they don't see every day and not with creepy surveillance software, which Bloom dismisses as "awful."

As evidence, he points to data he said surprised him: that after resisting giving employees Mondays and Fridays at home in 2021, in 2022 managers seemed to become more comfortable with an in-office schedule that consistently allows for remote work on four or more contiguous days.

One-size-fits-all arrangements don't work. It's tempting to look for best practices that can be transferred across teams and companies. But what strikes me about the last 12 months is the experimentation that has taken place. Some teams (and some employees) are going to benefit from being together more often. Others will thrive with more autonomy.

"It's more difficult to make blanket statements now than it was even a year ago," says Barbara Larson, a professor of management at the D'Amore-McKim School of Business at Northeastern University.

The reality is that every team and every employee is going to be in a slightly different situation. Someone who works primarily with clients in other cities or countries is essentially a fully remote employee whether they are in an office or working from

home. A person without a lot of experience may need more in-person mentoring.

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their orders followed. But probably a significant portion of anything managers request gets ignored; think of the struggles involved in any change initiative.

Smart managers find ways to channel the tides of change instead of trying to turn them back. Consider Citigroup Chief Executive Officer Jane Fraser's offer to let employees work remotely the last two weeks of the year. How humane! And how politically savvy, because in our new hybrid reality, many workers probably would have done so—without permission—anyway.

Long commutes are the chief obstacle to in-person work. The biggest reason so many workers are still staying home isn't because they are antisocial, or quiet quitting, or want to wear sweatpants. It's because the commute gobbles up hours of the day, and the internet has made the trek optional. That's why RTO rates have remained lower in the cities with the longest commutes. There are some things governors, mayors and transportation officials could do to make those journeys shorter and more pleasant, but none of them come quickly or cheap. In the latter part of 2022, city officials seemed to realize this—and shifted to thinking long term about zoning and transit, whether they are openly planning to repurpose office space for housing, as Chicago is doing, or discussing ways to reduce the length of residents' commutes, as New York has done.

Hybrid is more than a schedule. Some companies have developed something of an attendance-taking mentality, obsessing over which employees or departments are in 2.1 days a week instead of 2.9. This energy could be better deployed—first, in finding ways to make in-office time feel worth the commute, and second, in thinking about how communication happens when workers are at home.

In a hybrid workplace, the center of gravity isn't necessarily the office. It's technology and communication platforms and the norms that shape their use. And

in a truly hybrid workplace, tasks are designed so that heads-down work can happen

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emails or sit on Zoom is annoying—and a missed opportunity. We could all probably make a bit more effort to maximize our in-person time, whether that's mentoring or just making small talk. Those social bonds are part of what make work more than just a grind.

We have learned a lot from our experiments this year, but companies are still in the early days of determining what works best for them. Some friction is inevitable along the way, Bloom says. Consider that 70% of workers want to choose the specific days they work from home, but about the same number—75%—say that when they do come into work, they would like their colleagues to be there. Workers can't have it both ways.

Perhaps in 2023, we'll finally figure that one out.

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