The Work-Home Border Accounting System: A Function of Psychological Detachment

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Abstract

COVID-19 transformed work arrangements by increasing the adoption of the work-from-home format. Work-from-home employees are susceptible to continuous job stressors and the permeability of the work-to-home border. Psychological detachment serves as the pathway to recovery from job stressors and for preventing the carryover of work thoughts into the home domain during non-work time. Therefore, this review presents theoretical and practical implications for work-to-home border management by integrating literature about psychological detachment and work-from-home. Work-home border accounting involves examining and minimizing conditions that inhibit psychological detachment, e.g., ICTs demand, overtime, telepressure, interruptions, etc., which are withdrawals from employees' energy or resource accounts, while facilitating psychological detachment through deposits which are non-work activities such as leisure, social support, exercises, etc. This article proposes the work-home border accounting system for managing the work-to-home border. The review suggests the resources employees accumulate through psychological detachment, e.g., wellbeing, life satisfaction, and work-life balance, and the deficits employees accrue if there is a shortfall of deposits required for psychological detachment, e.g., stress, low productivity, work-family conflict, etc. Hence, this article provides a coherent understanding of the processes necessary for psychological detachment during work-from-home.

1. Introduction

1.1 The Problem

COVID-19 pandemic disrupts how and where work is conducted, and many organizations have shifted entirely to the virtual work model (Tedone, 2022). Work-from-home has reformed work's psychosocial and environmental facets (Tejero, Seva, & Fadrilan-Camacho, 2021). The physical boundaries between work and non-work disappeared due to the work-from-home implemented to curb the spread of the virus. Employees encountered difficulties in detaching from work and balancing work and home obligations (Žiedelis, Lazauskaitė-Zabielskė, & Urbanavičiūtė, 2021). Virtual work presents opportunities but can also be burdensome for employees because it interferes with space and time (Rohwer, Kordsmeyer, Harth, & Mache, 2020). Working from home causes difficulties in attaining psychological detachment because of the absence of physical distinction between work and home. Commuting to work used to act as a natural boundary between work and home and has vanished in the work-from-home format (Tejero et al., 2021).

Information communication technologies (ICTs) such as computers, smartphones, the internet, and other virtual platforms enable the implementation of the work-from-home model. ICTs usage facilitates temporal and spatial flexibility of work (Arlinghaus & Nachreiner, 2014). Even though ICTs improve work, productivity, and efficiency, ICTs can distort the borders between work and home. ICTs cause employees continuous connection to work or permanent availability for work, work intensification and obstruct mental detachment and recovery from work (Pfaffinger, Reif, & Spieß, 2020).

1.2 Importance of the Problem

Work-from-home (WFH) has swiftly become the new norm, with the possibility of having a permanent place in many organizations (Lerman & Greene, 2020). According to the telework survey data from 25 member countries of the Organization for Economic Co-operation and Development (OECD), 40% of managers and 70% of workers predict an increase in teleworking from home in the future (Criscuolo, Gal, Leidecker, Losma, & Nicoletti, 2021). Work-from-home has gained a stable position because many organizations have embraced the hybrid work model. 63% of high-growth firms implement a hybrid work model (Autonomous, 2021). Hybrid work is becoming the preferred mode, and it incorporates a combination of in-office and work-from-home, i.e., 2-4 days of work-from-home.

A work role with pliable boundaries can be carried out in several locations or at various times (Ashforth, Kreiner, & Fugate, 2000). Though the flexibility enables the prevalence of the work-from-home format, at the same time, it hinders transitions from one role to another. In the work-from-home, role transition is imbued with difficulties because of the effort necessary for psychological and physical disconnection from one role and re-integration into another role and the need to decrease the recurring role interruptions (Ashforth et al., 2000). Frequent role interruptions and the inability to disengage from one role and move into another lead to stress. Sonnentag and Fritz (2007) indicated that work conditions produce stressors such as workload, time pressure, overtime, and role ambiguity that deter action

regulation. Job stressors make it impossible to detach from work during the off-job time because individuals continue to think about resolving the work challenges.

Moreover, the intensive use of information communication technologies during work-from-home causes continuous exposure to work demands outside the work hours. Intensive use of ICTs initiates lengthy working hours. It reduces the boundaries between home and work responsibilities and hinders people from psychologically detaching from work (Sandoval-Reyes, Acosta-Prado, & Sanchís-Pedregosa, 2019). A psychological detachment problem indicates difficulties with border crossing between work and home domains (Barber & Jenkins, 2014). A decrease in psychological detachment causes an increase in stress. Psychological detachment (PD) is an important predictor of wellbeing (Tejero et al., 2021). Psychological detachment is part of the recovery experiences, and the recovery process constitutes the reverse of the strain process (Sonnentag & Fritz, 2007). Poor recovery impairs psychological wellbeing. Out of the recovery experiences, PD, relaxation, control, and mastery, psychological detachment is the most relevant recovery experience because of its significant associations with wellbeing and employees' outcomes (Sonnentag & Fritz, 2007).

2. Method

This integrative literature review synthesizes publications about psychological detachment and work-from-home. The database search includes coronavirus research database, web of science, ABI-Inform, Jstor, and Google Scholar. The keywords used for the inquiry include psychological detachment, psychological detachment and work-from-home, psychological detachment and teleworking, remote work and psychological detachment, and psychological detachment and COVID-19. Fifty-three publications were found relevant to the topic after reviewing the abstracts and discarding the unrelated publications. The relevant publications include 15 articles that examined psychological detachment and work-from-home and recovery during work-from-home that encompasses the aspect of psychological detachment. Six articles covered psychological detachment in relation to information communication technologies use after work hours. Others include six psychological detachment articles, twelve publications about pertinent theories and concepts, eight articles about accounting, five work-from-home articles, and one COVID-19 article. Torraco's (2005) ideas about integrative literature review guided the analysis. This literature review followed Torraco's (2005) notions about using guiding theories in organizing literature reviews and synthesizing the literature's knowledge into a conceptual model that offers a new perspective. Thus, this literature review used theories such as the stressor-detachment model, work/family border theory, accounting principles, the law of thermodynamics, etc., to present a coherent conceptual structuring of the topic and organize the review article. As a result, this article generates a new and unique understanding of psychological detachment and work-from-home. The analysis produced a new holistic conceptual model for understanding and managing the work-home border, i.e., the work-home border accounting system.

2.1 Theoretical Framework for the Work-Home Border Accounting

Borders or boundaries are spatial, temporal, emotional, relational, and cognitive limits that

distinguish one domain from another (Ashforth et al., 2000). Work and home are two separate domains with unique rules and requirements for language and behavior (Clark, 2000). According to the work-family border theory, a border is the line of delineation that distinguishes the point at which requisite behavior for work or home domain begins and ends (Clark, 2000). Borders could be spatial, e.g., walls of an office, or temporal, e.g., time spent inside the physical workplace and the defined work hours when work responsibilities are carried out, and not family responsibilities (Clark, 2000). However, in the work-from-home, neither temporal nor spatial borders exist. Work and family comprise different domains or spheres which influence one another. Spillover theory indicates that employees' work experiences carry over into the non-work domain and probably vice versa (Staines, 1980). In the work-from-home format, emotions, work thoughts, and behaviors in the work domain encroach into the home domain and possibly vice versa.

Still, psychological borders are rules enacted by individuals which control the emotions, thoughts, and behavior patterns suitable for one domain versus the other (Clark, 2000). Hence, psychological detachment creates the psychological border required to dissociate oneself from the work domain and shift into the home domain, especially during work-from-home, where no spatial or temporal borders are available. Clark (2000) stated that border crossing involves transitioning daily between the world of work and home. However, work and home used to be physically and temporally separated before COVID-19. Work events in the COVID-19 era now take place inside the home. Thus, the transition between work and home is no longer physical but psychological in the work-from-home format.

Home-work and work-home interference are predominant in the work-from-home format. Teleworking does not usually reduce work-to-home or home-to-work role intrusion (Smith, Huang, Horan, & Barratt, 2021). Clark (2000) indicated that permeability is a significant feature of border quality, and it is the extent to which an element in one domain cross over into another domain. Thus, work-from-home is frequently characterized by spatial and temporal permeability because family members, friends, and pets share the space and time with the employee concurrently and interrupt the workday from time to time. In addition, work-from-home is prone to relational permeability because of the interruption of family time by off-job time communications from the supervisor, colleagues, and customers. For instance, Kossek and Lautsch (2012) acknowledged that work-home permeability occurs due to involuntary interruptions through off-work time calls from work colleagues.

Hence, COVID-19 work-from-home causes inter-role stressors. In addition, COVID-19 is a stressor (Zheng et al., 2020). COVID-19 pandemic caused physical and mental health challenges, including stress and anxiety (Latorre, Pérez-Nebra, Queiroga, & Alcover, 2021). Sonnentag and Fritz (2015) cited many forms of job stressors prevalent in the work-from-home format, e.g., time pressure, work overload, interruptions from domain members, and situational constraints that impede task performance. The stressor-detachment model proposes that employees' exposure to job stressors increases negative activation, inhibiting psychological detachment from work during non-work time, even when individuals need detachment and recovery. A dearth of psychological detachment further exacerbates strain reactions and damage affective states and wellbeing (Sonnentag & Fritz, 2015).

Information communication technologies usage during COVID-19 work-from-home enables permeability or interruption in the home domain. Specifically, excessive information communication technologies usage during COVID-19 work-from-home induces stress in employees (Rohwer et al., 2020). ICTs use at home causes extended work hours and encroachment of work into private territories, i.e., work-life conflict (Arlinghaus & Nachreiner, 2014). There are two types of ICT demands that affect wellbeing: telepressure and technostress. Telepressure is the obsession and inclination to instantly reply to work-related information communication technologies (ICTs) messages. Technostress creators include the overload, invasion, insecurity, uncertainty, and complexity of technology (Pfaffinger et al., 2020). Work-from-home employees are subjected to temporal, spatial, and relational permeability through telepressure, technology overload, and invasion.

Yet, permeation in the home office is also psychological because of the spillover of work thoughts and emotions into the home domain. In the work-from-home, a strong border prevents the flow of constant permeation from one domain to another. The constant permeation of home-to-work or work-to-home may induce stress. There are acute stressors and chronic stressors. Sonnentag and Fritz (2015) indicated that chronic stressors exert their influence for a prolonged period, while acute stressors could occur as a single event or for a short time. Thus, COVID-19 is a chronic stressor, and the work-from-home stressors and ICTs demands could be chronic or acute. The stressors trigger psychological reactions or strain, which may continue after the experienced stressor is eliminated (Sonnentag & Fritz, 2015). An increase in ICT demands increases the strain conditions such as negative work rumination, negative affect, and sleeplessness (Park, Liu, & Headrick, 2020).

The stressor-detachment model indicates that job stressors harm psychological detachment, and consequently, poor psychological detachment directly affects an individual's degree of strain and wellbeing (Sonnentag & Fritz, 2015). Psychological detachment (PD) implies disengaging or switching off oneself psychologically from work when away from the workplace. Psychological detachment is refraining from performing work-related tasks and the mental disconnection from work during the non-work time (Sonnentag & Fritz, 2007). Work-from-home employees are not physically away from the home office or workplace, and the boundaries between work and home have become vague (Agovino, 2020). Thus, psychological detachment from work aids in recovery because it indicates that functional systems used when working are no longer in demand (Sonnentag & Frtiz, 2007). Hence, the question is, how can individuals working from home ensure that the operational systems used when working will no longer be in demand when they need to engage in home roles? How might employees stop making continuous demands on their resources and energy during non-work hours? Thus, this article proposes the work-home border accounting system.

Central to the work-home border accounting system are ideas from the first law of thermodynamics. The law implies that energy flow through the boundary, dividing a system from its environment (Drake, n.d). Thus, there is a flow of energy or resources across the border, separating the home domain and the work domain. Energy and resources flow across the boundaries and are needed to perform in both work and home domains. However, excessive use of energy or resources in the work domain will impact the home domain, while

excessive use of energy or resources in the home domain will impact the work domain.

A second pivotal idea that formed the core of the work-home border accounting system is accounting principles. Accounting involves measuring, managing, analyzing, and communicating financial and nonfinancial information about legal entities (Wikipedia, 2022). Similarly, work-home border accounting entails measuring, processing, analyzing, and communicating work and home domains events and border control activities by work-from-home employees. An accounting system involves the efficient tracking of income and expenses. Accounting entails how a legal entity obtains its money and allocates it outward to cover expenses (Rickhoff, 2019). Thus, work-from-home employees are legal entities that procure resources or energy and expend the resources or energy outward. Hence, employees need to track the transactions in their work-home border system. Pay attention to the processes required for acquiring and expending resources or energy. Specifically, off-job time recovery is essential for regaining or restoring the energy expended at work (Yulita, Idris, & Abdullah, 2022).

Moreover, bank accounting entails debiting and crediting customers' bank accounts. Crediting a checking account implies a transaction that increases the checking account balance, while debiting a checking account means a transaction that decreases the checking account balance (Averkamp, n.d). Similarly, employees working from home possess a resource or energy account that can be credited or debited. In addition, a banking transaction could be regarded as a deposit or withdrawal. A withdrawal involves removing funds from the bank account, and a withdrawal can occur over time in fixed or varying volumes or one lump sum (Grant, 2020). In contrast, a deposit entails funds placed into a banking account (Kagan, 2020). Likewise, employees working from home make withdrawals from their energy/resource account in many ways, and the withdrawal could happen at once, continuously, or spread over time. While employees also place energy or resources into their accounts.

Still, specific activities or processes lead to depletion in the resource/energy account. In other words, excessive withdrawals from the existing deposit deplete the energy/resource account. In contrast, some activities and processes also increase the balance in the employees' energy/resource account. Consequently, ensuring sufficient balance is critical for employees' sustainable functioning. Therefore, acquiring energy and resources or adequate balance in the employees' work-home border account depends on enabling psychological detachment through off-work activities, which are deposits. Based on this premise, this article organized the literature about psychological detachment into two categories, the literature that addresses withdrawals or deposits.

3. Results

3.1 Withdrawals

Inadequate recovery and detachment from work occur when working during off-work times (Arlinghaus & Nachreiner, 2014). For instance, Kubo et al. (2021) established that each 1 mm of email frequency after work hours caused a 0.12 mm reduction in psychological detachment and 0.14 mm increase in rumination in an observational study of ICTs employees.

In addition, extended availability for work, which includes teleworking during the off-job time, damages employees' wellbeing and performance due to a prolonged lack of adequate recovery. Extended availability for work expends resources through work pressures and mental, physical, and behavioral depreciation (Cooper & Lu, 2019). Technology use and work overload are negatively related to psychological detachment from work (Sandoval-Reyes et al., 2019).

3.1.1 Withdrawals in the Work-Home Border Account

Employees struggle with mentally switching off from work during the off-work time because of escalating usage of communication technologies, e.g., emails and cell phones, according to a survey of 352 employees from various industries who have worked from home for at least two months during COVID-19 in Manila, Philippines. Consequently, psychological detachment exhibited a major inverse influence on stress ($\beta = -0.31$, SE = 0.07; p < .001) and stress has a substantial adverse consequence on productivity ($\beta = -0.13$, SE = 0.09; p = .03) (Seva, Tejero, & Fadrilan-Camacho, 2021). Thus, the inability to psychologically detach hinders work-life balance due to indistinct boundaries between work and private lives during work from home (Seva et al., 2021).

Persistent thinking and a lack of detachment due to very extreme job stressors compromised the recovery processes. Negative activation and its mutual relationships with work-related persistent thinking (PT) and psychological detachment are essential elements accountable for recovery based on a longitudinal randomized controlled trial involving 136 employed Germans in each experimental group (the treatment group and the control group) for two 6-week online training programs (Reis, Hart, Lehr, & Friese, 2021). The virtual employees' experiences are due to work digitalization and intensification because of the COVID-19 pandemic. The lack of psychological detachment is a consequence of clouding work-life boundaries, making switching off more complicated. Still, recovery is important because of its vital role in the mental health and wellbeing of employees (Reis et al., 2021).

Based on two studies (N = 386 & 281) of Brazilian teleworkers at two-time points during the COVID-19 pandemic, in 2020 and 2021, higher use of flexibility idiosyncratic deals, e.g., negotiated special concessions given to the employee, makes employees feel indebted to the employer and prevents psychological detachment. Increased use of flexibility idiosyncratic deals results in unsustainable wellbeing patterns. Thus, recovery through psychological detachment moderates the relationship between flexibility idiosyncratic deals, and wellbeing that comprise happiness and productivity (Latorre et al., 2021).

An increase in negative affect decreases the psychological detachment of 199 German employees during the COVID-19 lockdown between April and May 2020 (Schade, Digutsch, Kleinsorge, & Fan, 2021).

The continuous availability to work overtime worsened psychological detachment approaches, thus exacerbating work-family conflict in 211 technical-administrative staff working from home in a local health company in northwestern Italy in April 2020. A decreased recovery experience increases work-family conflict. The compulsory work-from-home adversely

impacted recovery by escalating exhaustion because of off-work hours, technology-assisted job demands, cognitive demands, and rising domestic labor and responsibilities during the COVID-19 crisis (Ghislieri, Molino, Dolce, Sanseverino, & Presutti, 2021).

Working from home poses challenges for psychological detachment by triggering ruminating thoughts about work and leads to exhaustion of personal resources such as engagement based on a study of 25 employees compelled to work solely from home during COVID-19. However, work-from-home aided employees in navigating work and family roles, but the inability to psychologically detach erased the boundaries between work and home, which triggered challenges in balancing work and life roles (De Klerk, Joubert, & Mosca, 2021).

The lack of clearly defined work hours causes constant recurring job-related thoughts/concerns from waking hours to sleep time for work-at-home employees. Subsequently, the workers' ability to detach themselves from work while working from home reduces based on a study of 318 employees in the Philippines (Tejero et al., 2021). In addition, PD substantially impacts stress and sleep quality. Employees who could not detach from work experience higher stress and poor sleep quality during WFH. Sleep quality mediates the relationship between psychological detachment and productivity. Work-from-home makes it challenging to set boundaries between family and work obligations, even though boundary setting is valuable for achieving psychological detachment (Tejero et al., 2021).

An increased work-to-home interruption behaviors decreased leisure-time psychological detachment based on a three-wave survey involving 504 home-based teleworkers in the United States working an average of 30 hours weekly with a minimum of one day per week from home. Thus, work-to-home interruption reduces psychological detachment (Smith et al., 2021).

Tedone (2022) confirmed from a study of 173 full-time administrative assistants working from home due to the COVID-19 pandemic in the United States that keeping up with work-related email outside of work hours obstructs chances to psychologically detach from work. Thus, psychological detachment performs a crucial role in work-related email use's relationship with wellbeing. Specifically, work-related email use during non-work hours is negatively associated with psychological detachment, and psychological detachment is negatively connected to work-family conflict. Work-related email use during non-work hours has an indirect association with work-family conflict and emotional exhaustion through psychological detachment. In addition, telepressure moderates the relationship between work-related email use during non-work hours and psychological detachment.

A cross-sectional study involving 46 virtual team members in the IT industry in Germany exposed a negative connection between perceived stress and psychological detachment (Rohwer et al., 2020). In addition, participants whose work entailed higher boundarylessness suffered lower psychological detachment. According to Rohwer et al. (2020), digitalization accelerates boundarylessness and encompasses time and space. More virtuality implies greater levels of boundarylessness. Boundarylessness causes incursion of working life into private life and diminishes the capacity to manage work-life boundaries.

Perceived lack of privacy caused problems with psychological detachment experienced as cognitive irritation, which consequently produced sleep problems, according to a study of 293 home-based teleworkers in Switzerland during the COVID-19 pandemic (Wütschert, Pereira, Schulze, & Elfering, 2021).

3.2 Deposits

Psychological detachment is notably enhanced by about 0.12 mm for every hour of off-work time based on a 1-month observational study of 58 employees working at an information technology company (Kubo et al., 2021). Psychological detachment is not just the absence of work-related thoughts during the off-job time but also encompasses the presence of something in the temporal context. Psychological detachment implies that an individual is mentally engaged in other content areas such as hobbies, children's schoolwork, and family activities (Sonnentag & Fritz, 2015). For instance, time spent on exercise increases psychological detachment from work during non-work time. Exercise activities after work hours promote psychological detachment from work which engenders positive affect and lessens negative affect at home after the workday (Feuerhahn, Sonnentag, & Woll, 2014). Leisure stimulates detachment-recovery and is a path to subjective wellbeing. Leisure is the non-work events and time spent on activities that are not mandatory work (Newman, Tay, & Diener, 2014). In addition, immersion in joint activities with others promotes recovery experiences during the off-job time and heightened positive affective states such as enthusiasm, cheerfulness, and calmness at the start of the subsequent work period (Hahn, Binnewies, & Haun, 2012).

Shen et al. (2022) categorized leisure into three aspects based on a study that included 214 work-from-home employees: home-based offline activities, screen-based digital/online activities, and physical/outdoor activities. The home-based offline activities include reading and writing, arts and crafts, listening to music, making music, singing, playing an instrument, playing offline games, spending time with family/friends, cooking, and baking. Screen-based digital/online activities include playing video/online games, watching TV/movies/videos, and using computer/social media-based (non-gaming) activities. Physical/outdoor activities include exercising, nature-based activities, walking, gardening, field/court sports, traveling, driving, skiing, rollerblading, and board sport.

3.2.1 Deposits in the Work-Home Border Account

Workers that experienced higher detachment have a lower negative affect (r = -0.39) and higher positive affect (r = 0.19) during COVID-19 lockdown based on a two-week study of 199 Germans (Schade et al., 2021). Individual resources such as the interest and capacity to separate work and leisure improve detachment and determine everyday experience during home-based work (Schade et al., 2021). Concurrently, during the COVID-19 pandemic, good leisure life reduces stress and improves wellbeing. Based on a study in Seoul, South Korea, leisure life satisfaction directly and positively influences subjective wellbeing (Yu & Kim, 2021). Participating in leisure relieves stress and boosts wellbeing during the exhausting COVID-19 period based on a study of 503 participants that included 214 work-from-home employees (Shen et al., 2022).

A high level of social support accounted for enhanced daily psychological detachment from work during work from home. Hence, the significance of good quality social relationships. Robust supportive associations with colleagues during work-from-home are vital in cushioning against stress from work (Schade et al., 2021). This finding aligns with the idea that a conducive work environment, i.e., psychosocial safety, plays a crucial role in restoring energy expended at work. Psychosocial safety considerably facilitated the interaction of psychological detachment and job demands with emotional exhaustion, i.e., high psychosocial safety and high psychological detachment lower emotional exhaustion caused by job demands based on a two-week study of 178 teachers in Malaysia (Yulita et al., 2022).

High usage and activities on social network sites facilitate psychological detachment that promotes psychological wellbeing for 398 work-at-home employees during the COVID-19 lockdown. The use of social network sites helps the home-based workers to be psychologically detached from stressors and limit the negative effect of work-family conflict on psychological wellbeing (Mantymaki, Najmul Islam, Turel, & Dhir, 2022).

Home-to-work interruption behaviors have a positive association with leisure-time psychological detachment, and home-to-work interference is repressed by psychological detachment (Smith et al., 2021).

Appropriate organizational norms that support the maintenance of time boundaries are requisite for psychological detachment because of the loss of the spatial boundaries between work and non-work life due to the work-from-home in COVID-19 times (Žiedelis et al., 2021). For example, organizational segmentation supplies considerably reduce work-home conflict through psychological detachment in a study of 172 employees working from home in a private sector organization (Žiedelis et al., 2021). Organizational segmentation supplies, such as minimizing work-related communication after working hours, are valuable resources that improve psychological detachment from work and balance work and home duties, especially when the physical boundaries are non-existent (Žiedelis et al., 2021).

Psychological detachment from work is positively related to the wellbeing of work-from-home employees based on two four-week diary studies conducted in two universities in the Spring and Autumn of 2020 in the United Kingdom during COVID-19 lockdown. Thus, the significance of work location in influencing workers' wellbeing (Wood et al., 2021). Rohwer et al. (2020) found a substantial positive relationship between psychological detachment and sleep quality, i.e., effective psychological detachment from work exhibits a positive association with sleep quality.

4. Discussion

4.1 Theoretical Implications

This paper contributes to knowledge regarding work-from-home and psychological detachment by proposing the work-home border accounting system. This article proposes that the work-home border accounting is a function of psychological detachment because a function in mathematics is an expression, rule, or law that describes the association between one variable and another variable (Britannica, n.d). Hence, psychological detachment

specifies the relationship between the work domain and the home domain or delineates the work domain from the home domain. Functions determine how a changeable quantity is contingent on another quantity (Wikipedia, 2022). Thus, the energy or resource account and the work-to-home border rely on psychological detachment facilitated through deposits. Whetten (1989) indicated that the rationalization of a theory or model is provided through conceptual reasoning and explanation of interrelationships among constructs. Conceptual reasoning serves as the hypothetical glue connecting the model. Wacker (2008) stated that a postulation contains a description of conceptual relationships with four fundamental properties; definitions (who and what), relationships (how and why), predictions (would and could), and domain (when and where). Accordingly, this article explains the conceptual relationships, domain, prediction, and definitions of constructs in the work-home border accounting system.

A theory provides an explanation of current phenomena by incorporating current theories with additional concepts (Wacker, 2008). This article integrated the principles of accounting, the first law of thermodynamics, the stressor-detachment model, and DRAMMA model, and the concepts of border, permeability, and balance from the work/family border theory, into the work-home border accounting system to explain the phenomenon of psychological detachment during work-from-home.

The work-home border accounting system states that individuals have a work-home border account. The work-home border accounting involves measuring, processing, and analyzing border control activities to regulate withdrawals from the energy or resource account and facilitate psychological detachment through deposits into the energy or resource account. For instance, an accounting system streamlines the management of financial transactions, i.e., income and expenses, through unified procedures and controls, which makes an accountant's work simpler (Ginting, 2021). Similarly, the work-home border accounting system helps manage work-from-home border transactions or processes through procedures or controls, thereby making an employee's life easier. The transactions or processes in the work-from-home include activities in the work and home domains. The processes in the work domain include work-related responsibilities, virtual meetings, virtual teamwork, virtual training, webinars, etc. The processes in the home domain are non-work activities that include chores, childcare, home-schooling, family time, etc., In the work-from-home, controls are necessary because, according to spillover theory, emotions and behaviors in one sphere cross over into another (Staines, 1980). Specifically, work thoughts and emotions spill over into the home domain. Thus, boundary control is essential because it involves freely deciding how to manage the boundaries between work and family (Kossek & Lautsch, 2012).

The permeability of the work-home border during work-from-home necessitates controls because elements in the work domain enter the home domain. The absence of temporal and spatial borders in the work-from-home makes control inevitable for ensuring balance. Control is necessary because employees working from home need transitions from one role to another. An empirically verified means of enacting control during work-from-home is psychological detachment. Expressly, Barber and Jenkins (2014) stipulated that poor psychological detachment indicates an inability to set boundaries and adverse effects of boundary-crossing

between work and non-work spheres. Therefore, the work-home border accounting system explains how individuals can control the work-home border through psychological detachment.

Theories must contain specific definitions of the concepts that make up the notion, and one cannot measure what is not precisely defined (Wacker, 2008). The work-home border accounting system's concepts include energy/resource account, psychological detachment, deposit, and withdrawal and are defined as follows: A work-home border account or energy/resource account is an arrangement that allows an individual to store resources and take out resources when needed. An account is created by first making a deposit, and a withdrawal is not possible without making a deposit. A deposit in the work-home border accounting system is inputting or storing energy and resources into the energy or resource account. A withdrawal is expending energy or resources from the work-home border account. Sonnentag and Fritz (2007) defined psychological detachment as refraining from performing work-related tasks and mental disconnection from work during non-work time.

This article also draws from the first law of thermodynamics which claims that energy must be conserved in any process associated with the exchange of heat and work between a system and its environment (Drake, n.d). A machine that breaches this law is regarded as 'a perpetual motion machine' because it would produce its own energy from nothing and thus continue to run indefinitely; such a machine is impractical even theoretically (Drake, n.d). Hence, workers cannot assume a perpetual motion or work continuously without conserving energy or resources when working from home. Thus, it is important to psychologically detach. Psychological detachment sustains the internal energy or resources of the work-from-home system. Still, employees working from home cannot produce their energy or resources by themselves. The resources or energy comes from outside or environment. There are exchanges between employees and their environment, and the exchanges occur through deposits from non-work activities and withdrawals through work activities.

A theory provides insights into how and why the relationships occur and predicts what could occur (Wacker, 2008). In the work-from-home system, there is an energy or resource accounting system in which a change in the energy account equals the difference between the deposits and withdrawals. In the work-home border accounting system, if an employee's withdrawals constantly exceed the deposits, there would be a deficit in the energy or resource account.

According to the work-home border accounting system, the deposits and withdrawals have specific variables that can be withdrawn or deposited to make up the energy/resource account. Figure one portrays the work-home border accounting system. The variables are established from empirical evidence from extant literature about psychological detachment and work-from-home. The variables under the deposit are leisure, tourist trips, social support, sport, games, exercises, positive affect, etc. Consistent with the DRAMMA model (Newman et al., 2014), the variables of deposits are non-work activities and time spent beyond the compulsory work time, which promotes detachment-recovery. The activities lead to the psychological detachment necessary for refurbishing psychological and physical resources

essential for continuous functioning and wellbeing. The variables under withdrawals are work tasks and demands, overtime, ICTs demands, time pressure, off-job time emails, telepressure, technostress, lack of privacy, work-to-home interruptions, increased domestic labor/responsibilities, COVID-19, etc. In accordance with the stressor-detachment model (Sonnentag & Fritz, 2015), the variables of withdrawals are job stressors that increase activation and hinder psychological detachment during off-job time. In addition, the variables of the energy or resource account are wellbeing, work-life balance, and life satisfaction that promote effective and sustainable functioning. The constructs and variables are precisely what is measured in the work-home border accounting system and what workers assess and track when working from home to manage the work-home border. The same way individuals track banking account transactions.
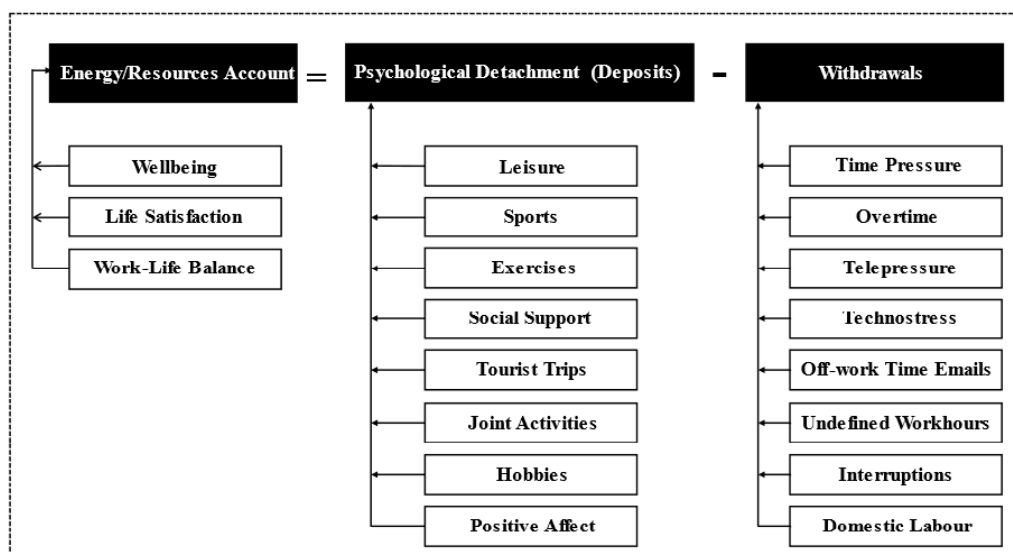

Figure 1. Work-home border accounting system

In the work-home border account, withdrawals can happen over a period in fixed or variable amounts or one chunk. Individuals working from home must make deposits that exceed the withdrawals to have a buoyant energy or resource account. Specifically, depositing into the account enables wellbeing, life satisfaction, and work-life balance. A deficit in the work-home border energy or resource account results in stress, strains, insomnia, loss of productivity, work-family conflict, negative affect, emotional exhaustion, and mental health issues. Therefore, psychological detachment through deposits is an effective means of ensuring balance in the energy account. Clark (2000) described balance as satisfaction and good functioning at work and home with the lowest possible role conflict. Thus, having sufficient detachment and recovery through deposits made by leisure, sports, games, etc., is critical for life satisfaction, wellbeing, and work-life balance. In addition, sufficient recovery activates positive feelings, while insufficient recovery activates negative feelings, stress, insomnia, work-family conflict, etc. Newman et al. (2014) indicated that high life satisfaction, positive emotions, and minimal negative feelings are essential for wellbeing.

Moreover, an individual's bank account balance could be changed by many different

combinations of deposits and withdrawals. Similarly, a change in an employee's resource or energy account balance occurs through various combinations of deposits and withdrawals. At one time, a deposit could take place as joint family activities, and at another time, a deposit may occur through watching movies or a hobby. While a withdrawal may occur through telepressure at one time and at another time, a withdrawal may occur through a combination of time pressure and off-job time emails.

A theory's domain is when and where the idea is applicable (Wacker, 2008). The work-home border accounting system applies when employees work from home or are teleworking. In situations where employees need to manage the border between work and home, when permeability issues are frequent, i.e., when elements from one domain carry over into another domain, e.g., work domain elements spill over into the home domain. When employees need to manage their recovery experience or are having issues detaching psychologically from work during off-job time. Figure A1 depicts the relationships between the work and home borders and psychological detachment.

The work-home border accounting system is valuable for managing the work-home border and work-home flows, i.e., deposits and withdrawals. It gives an overview of the performance of the work-home border activities. The work-home border accounting system explains how to achieve balance when working from home through psychological detachment by making deposits that offset withdrawals. A deficit in deposit or insufficient energy or resource balance makes the border more prone or more permeable to the interference of the work role into the home role. A shortfall in deposit or inadequate energy/resource balance also makes work thoughts and emotions spill over into the home domain. Appropriate energy or resource balance supports swift transitioning from work into the home or comfortable border crossing.

4.2 Practical Implications

The work-home border accounting system suggests that making deposits in the energy or resource account facilitates psychological detachment. Psychological detachment from work is the main recovery experience from work stress (Sandoval-Reyes et al., 2019). Therefore, employees participating in non-work and leisure activities will ensure employees recovery from work-related stressors through psychological detachment. Leisure activities take off or release the steam produced from work and make people rest and take pleasure in life. Making out time for leisure is essential because leisure produces psychological detachment from work. Leisure facilitates life satisfaction and the absence of negative feelings (Newman et al., 2014). According to Yu and Kim (2021), leisure provides psychological resources that support workers handling work stress. Leisure life satisfaction enhances wellbeing by promoting positive emotions and supplying supplementary resources for dealing with stress. In addition, employees working from home could engage in joint activities with others. A joint activity for employees working from home could include joint exercise activities. Additionally, having lunch with the family allows the members to speak to one another during work-from-home and prevents interruptions during work hours (Agovino, 2020).

Monitoring or controlling the extent of daily withdrawal is important for employees working from home. For example, information communication technologies (ICTs) such as laptops

and smartphones allow employees to access job-related information and execute work duties during recovery time, e.g., evenings and weekends (Eichberger, Derks, & Zacher, 2021). However, a means of controlling withdrawals through ICTs demands and telepressure involves using technological boundary tactics or the segmentation tactic of deactivating work email notifications on mobile phones during off-job time instead of the integration tactic of turning on email alerts (Park et al., 2020). In essence, a high boundary control limits ICT demands and negative work rumination. It is crucial to control the extent of withdrawals using ICTs since work-from-home employees' jobs depend primarily on ICTs. Barber and Jenkins (2014) suggested avoiding checking and responding to work emails about bedtime because it inhibits sleep due to exposure to screen light that heightens insomnia and stressors. Thus, employees must have a designated recovery period uninterrupted by information communication technologies (Eichberger et al., 2021).

The work-home border accounting system provides information cum explanations about what employees should monitor and evaluate when working from home. They are the withdrawals such as ICTs demand, telepressure, etc. Deposits such as leisure, exercises, etc. Employees should endeavor to assess the performance of their work-home border accounting system. Keep track of their withdrawals and deposits in the work-home border accounting system. Set SMART goals for their work-home border accounting activities. SMART goals are specific, measurable, attainable, realistic, and time-bound (Doran, 1981). The goal-setting should include the resource or energy account, the withdrawals, and the deposits. Employees should monitor and gauge their work-home border accounting activities by monitoring and evaluating the level of resources or energy, the rates and types of deposits, and the extent and frequency of their withdrawals. Assessing work-home border accounting activities will enable employees to identify the progress made or available resources and the improvements or changes needed. Drucker (2013) stated that what is not measured cannot be improved. In essence, individuals shape their environment and are, in turn, shaped by the environment. Employees determine the work and home environment and are being determined by the work and home environment, which has implications for work-life balance (Clark, 2000). Hence, keeping the work-home border accounting system will provide the knowledge and basis for setting immediate, short-term, and long-term goals for maintaining wellbeing through psychological detachment. Keeping a work-home border accounting will provide helpful information and a vivid understanding that helps decision-making regarding border management and work-life balance.

Organizational policies that distinguish work hours from off-work hours for work-from-home employees are essential. Policies that protect employees when they use their non-work hours for recovery through deposit activities that facilitate psychological detachment will go a long way in realizing employees' wellbeing, life satisfaction, and work-life balance. For instance, Park et al. (2020) indicated that creating policies that help decrease employees' expectations for after-work hours communication and providing procedures regarding employees' response time to work communications will help manage the work-home border effectively. Thus, organizational leaders, supervisors, and colleagues should endeavor to support employees' psychological detachment by restricting communication to work hours and respecting off-job

time. Specifically, Park et al. (2020) suggested that making and respecting communicative agreements with work-related parties may curtail boundary violations, stressors, and emotional exhaustion. Essentially, organizational support for employees' psychological detachment is vital because psychological detachment from work is the most relevant recovery experience that impacts employees' work outcomes. Psychological detachment positively affects work engagement (Schade et al., 2021). Psychological detachment during work-from-home increases productivity (Tejero et al., 2021), and massive improvements in recovery lessen organizational costs (Reis et al., 2021).

4.3 Recommendation for Future Research

This article suggests further examination of the connection between non-work activities or off-work time activities such as leisure, sport, exercises, family time, etc., and psychological detachment because extant research regarding stressors and psychological detachment outweighs the number of research about non-work activities and psychological detachment. Most studies investigated inhibitors and outcomes of psychological detachment, whereas psychological detachment also depends on facilitators or deposits. Sonnentag and Fritz (2015) pointed out that psychological detachment is not just the absence of work thoughts during non-work time. Still, psychological detachment in the temporal perspective indicates focusing on specific content or mentally engaging in another content area.

4.4 Limitation of Study

Psychological detachment studies regarding work-from-home are still relatively new and would increase due to hybrid work design and work-from-home adoption. Thus, this study is based on currently available data at the time of the investigation. The work-home border accounting system may not encompass all the determining factors of withdrawals, deposits, balance, and the possible adverse outcomes if there is a deficit in the account or a shortfall in deposits and excessive withdrawals.

Acknowledgments

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Appendix A

The Work-to-home border and psychological detachment
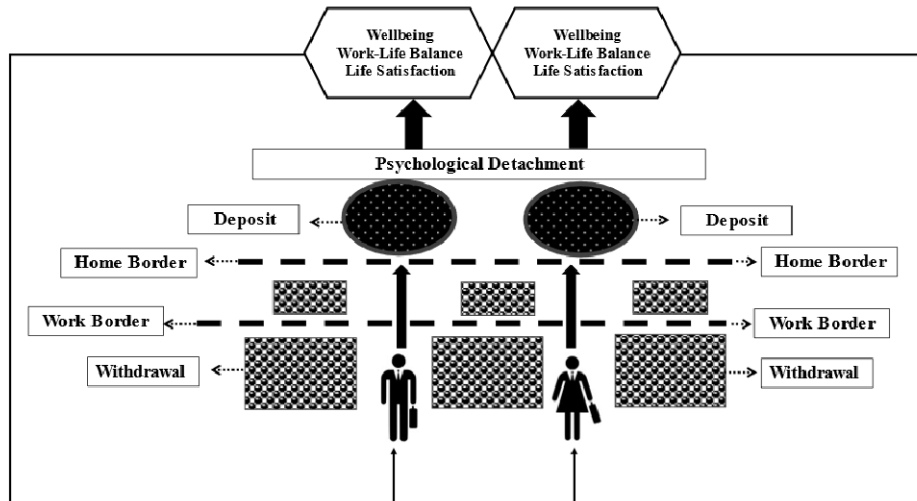
Figure A1. Work-to-home border and psychological detachment

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