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The Role of Workplace Psychogeography in Improving Accounting Employee Cognitive Productivity in the Post-Pandemic Era

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ABSTRACT

The transformation of work patterns following the COVID-19 pandemic has significantly influenced the operational dynamics of accounting organizations, particularly in relation to workspace arrangements and employee cognitive performance. In the era of hybrid work systems and increasing analytical demands, accounting employees are required to maintain high levels of concentration, accuracy, and decision-making capability. However, the role of workplace psychogeography in supporting accounting employee productivity remains underexplored in accounting and management studies. This study aims to analyze the influence of workplace psychogeography on the cognitive productivity of accounting employees in the post-pandemic era. The research employed a quantitative correlational design involving 285 accounting employees working in accounting firms, financial departments, auditing companies, and professional service organizations across major cities in Indonesia. Psychogeographic variables consisted of workspace layout perception, natural lighting, spatial privacy, access to open spaces, and emotional workplace atmosphere. Cognitive productivity was measured through indicators of analytical focus, critical thinking ability, financial problem-solving capacity, and task completion efficiency. Data were analyzed using multiple linear regression. The findings revealed that workplace psychogeography significantly influenced the cognitive productivity of accounting employees ($R^2 = 0.47$; $p < 0.001$). Natural lighting and spatial privacy emerged as the most dominant predictors contributing to improved concentration and reduced mental fatigue during accounting-related tasks. Employees working in adaptive and psychologically supportive workspaces demonstrated higher cognitive performance compared to those in static and enclosed environments. The study confirms that workplace design has become an important managerial strategy in accounting organizations to maintain employee productivity, accuracy, and well-being in the post-pandemic era. The findings provide implications for accounting management practices by emphasizing the integration of human resource management, workspace design, and organizational psychology in developing sustainable accounting work environments.

Keywords*: Workplace Psychogeography, Accounting Employees, Cognitive Productivity, Hybrid Work System, Accounting Management.*

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INTRODUCTION

Fundamental changes in organizational structures and working dynamics represent one of the most significant consequences of the global crisis caused by the COVID-19 pandemic. Accounting organizations, including accounting firms, financial consulting companies, and corporate finance departments, have experienced substantial transformations in work systems, technology integration, and employee management practices. One of the most prominent changes is the transition from conventional office-based working systems to hybrid working

arrangements that combine physical offices, remote working environments, and digital collaborative platforms (Waizenegger et al., 2020; Wang et al., 2021). Within this transformation, accounting organizations are required to adapt not only operationally but also psychologically and spatially. Workspaces are no longer viewed merely as administrative environments, but as psychosocial spaces that directly influence employee concentration, analytical performance, and cognitive well-being.

In the accounting profession, cognitive productivity plays a critical role because accounting employees are required to maintain high levels of accuracy, analytical thinking, problem-solving ability, and decision-making efficiency in handling financial information. The implementation of hybrid working systems has increased cognitive demands on accounting employees, particularly in maintaining focus while managing digital workloads and complex financial tasks. Productivity in accounting work is therefore no longer measured solely through output quantity, but also through the ability to process information accurately, think critically, and complete tasks efficiently under dynamic working conditions (Bailey & Kurland, 2022). However, many managerial approaches in accounting organizations still focus primarily on technological efficiency and operational control, while paying limited attention to psychological and environmental aspects that may affect employee cognitive performance.

One conceptual perspective that remains underexplored in accounting and organizational studies is psychogeography. Originating from environmental psychology and human geography, psychogeography examines how physical environments, spatial layouts, atmosphere, lighting, sound, and access to natural elements influence emotional experiences and human behavior within a space (Debord, 1955; Pinder, 2005). In the context of accounting organizations, psychogeography provides an alternative perspective for understanding how workspace conditions affect the cognitive productivity of accounting employees. Workspace arrangements characterized by visual comfort, spatial privacy, adaptive layouts, and natural environmental elements may contribute positively to employees' concentration and mental endurance during financial reporting, auditing, and analytical activities.

The relevance of psychogeography has become increasingly important in the post-pandemic era as accounting employees frequently alternate between offices, home-based workplaces, coworking spaces, and digital environments. Such mobility requires employees to demonstrate strong mental adaptability and sustained cognitive capacity. Previous studies have shown that supportive workplace environments, including natural lighting, flexible workspace arrangements, and access to green elements, contribute positively to cognitive performance and reduce mental fatigue (Sailer et al., 2019; Oksanen & Ståhle, 2013). Nevertheless, existing studies largely focus on general organizational settings in developed countries, while research examining psychogeographic influences within accounting work environments in developing countries remains limited

In Indonesia, accounting organizations face additional challenges related to infrastructure disparities, technological adaptation, work culture differences, and varying perceptions of workplace comfort and productivity. These conditions make it essential to investigate how psychogeographic elements such as workspace layout, lighting quality, spatial privacy, noise levels, and access to open spaces influence the cognitive productivity of accounting employees. This study seeks to address this research gap by examining the role of workplace psychogeography in accounting organizations operating within contemporary Indonesian business environments.

Therefore, the primary objective of this study is to analyze the influence of workplace psychogeography on the cognitive productivity of accounting employees in the post-pandemic era. The study also aims to identify the most influential workspace dimensions in supporting concentration, analytical thinking, and task completion efficiency among accounting professionals. By integrating psychogeographic perspectives into accounting management and human resource practices, this research is expected to contribute both theoretically and practically to the development of adaptive, psychologically supportive, and cognitively productive accounting work environments.

LITERATURE REVIEW

Workplace Psychogeography in Accounting Organizations

Psychogeography, which originally developed within urban studies and environmental psychology, has increasingly attracted attention in organizational and accounting studies due to its relevance in explaining the relationship between workspace environments and employee cognitive conditions. In accounting organizations, workplace psychogeography refers to how spatial arrangements, environmental atmosphere, lighting, privacy, and workplace aesthetics influence the emotional and cognitive experiences of accounting employees during financial and analytical tasks (Söderström, 2020). This perspective emphasizes that workspace is not merely a physical operational area, but also a psychosocial environment capable of shaping employee concentration, analytical thinking, and decision-making behavior (Jones, 2017).

Within accounting work environments, employees are required to maintain high levels of precision, focus, and cognitive endurance in handling complex financial information. Therefore, workspace conditions become increasingly important in supporting accounting performance. Previous studies adopting psychogeographic perspectives indicate that workspaces characterized by visual comfort, natural elements, and flexible spatial arrangements contribute positively to employee mental well-being and cognitive engagement (Golembiewski, 2019). Contemporary accounting firms and finance departments have increasingly implemented adaptive workspace designs that integrate neuro-architecture principles to improve employee concentration, reduce stress, and support sustainable productivity in the post-pandemic workplace environment.

Cognitive Productivity of Accounting Employees in the Post-Pandemic Era

Cognitive productivity refers to an individual's ability to process information, perform analytical reasoning, solve problems, and make accurate decisions efficiently within a work environment (MacKenzie et al., 2022). In accounting professions, cognitive productivity is highly important because accounting employees regularly engage in financial analysis, auditing, budgeting, reporting, and decision-support activities that require sustained concentration and mental accuracy. Following the COVID-19 pandemic, hybrid working systems and digital transformation have significantly altered accounting work patterns, resulting in increased cognitive demands due to multitasking, virtual collaboration, and continuous exposure to digital information systems.

Research conducted by Li and Robertson (2022) demonstrates that physical workplace quality—including natural lighting, temperature stability, noise control, and workspace

comfort—significantly affects employee cognitive performance, particularly in remote and hybrid work settings. In accounting organizations, poor workspace conditions may increase mental fatigue, reduce analytical accuracy, and negatively affect task completion quality. Conversely, psychologically supportive workspaces may improve concentration and reduce cognitive overload among accounting employees. Therefore, understanding environmental and psychogeographic factors has become increasingly relevant in contemporary accounting management practices aimed at sustaining employee productivity and work quality in the post-pandemic era.

The Relationship Between Workplace Psychogeography and Accounting Employee Performance

Several empirical studies have identified positive relationships between adaptive workspace design and employee performance, although only a limited number explicitly use psychogeographic theory within accounting contexts. Research by Rieck and Kelter (2021) found that workspaces providing spatial flexibility, personal autonomy, and environmental comfort significantly improve employee engagement and cognitive focus. Within accounting organizations, such conditions are particularly important because accounting employees often perform tasks requiring prolonged concentration, accuracy, and analytical consistency.

In addition, the implementation of biophilic design principles—through the integration of natural lighting, green elements, and open spatial concepts—has been shown to enhance mental recovery and accelerate information processing performance (Kellert et al., 2018). Studies by Van der Voordt and Jensen (2021) further indicate that transition spaces, collaborative zones, and psychologically balanced environments contribute positively to cognitive flexibility and stress reduction. Although these approaches were not originally developed specifically within accounting literature, their underlying principles align closely with the psychogeographic perspective, which highlights the influence of spatial perception and environmental experience on employee cognitive functioning and work outcomes.

Research Gap

Despite the increasing academic interest in workspace design and employee well-being, studies examining the relationship between workplace psychogeography and accounting employee cognitive productivity remain limited. Most existing studies focus on general organizational settings in developed countries with relatively advanced infrastructure and stable hybrid working systems. Research specifically investigating psychogeographic influences within accounting organizations in developing countries, including Indonesia, is still scarce.

Furthermore, previous studies generally emphasize ergonomics, technological efficiency, or organizational flexibility without comprehensively integrating psychogeographic dimensions such as spatial perception, emotional atmosphere, workspace privacy, and environmental comfort into accounting management research. Quantitative studies linking workplace psychogeography to cognitive productivity indicators among accounting employees are also limited. Therefore, this study seeks to fill this research gap by examining how psychogeographic aspects of workplace environments influence the cognitive productivity of accounting employees in Indonesia during the post-pandemic era. The study is expected to

provide both theoretical and practical contributions to accounting management, particularly in designing adaptive, psychologically supportive, and cognitively productive work environments.

METHOD

This study employed a quantitative approach with a descriptive-correlational research design. The approach was selected to identify and analyze the relationship between workplace psychogeographic perceptions and the cognitive productivity of accounting employees in the post-pandemic hybrid working era. A correlational design was considered appropriate because it enables the examination of the direction and strength of relationships between variables within naturally occurring organizational settings without experimental manipulation (Creswell & Creswell, 2018).

The population of this study consisted of accounting employees working in accounting firms, finance departments, auditing companies, and professional service organizations that implement hybrid working systems, combining remote work and office-based work. The study focused on accounting professionals located in major urban areas of Indonesia, including Jakarta, Bandung, and Surabaya. A purposive sampling technique was applied to ensure that respondents met specific criteria, namely having worked under a hybrid work arrangement for at least six months and being directly involved in accounting, financial reporting, auditing, taxation, or financial analysis activities. A total of 285 respondents were successfully collected and analyzed. This sample size was considered adequate based on the minimum sample requirement for multiple linear regression analysis with a significance level of 5% and a moderate effect size (Faul et al., 2009).

The data collection instrument consisted of an online questionnaire divided into two major sections. The first section measured workplace psychogeographic perceptions among accounting employees. The instrument was adapted from the Environmental Features Inventory (EFI) developed by Davis, Leach, and Clegg (2011), covering indicators such as visual comfort, natural lighting, spatial privacy, workspace flexibility, proximity to natural elements, noise control, and emotional workplace atmosphere. Respondents evaluated each statement using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

The second section measured the cognitive productivity of accounting employees using an adapted version of the Cognitive Task Performance Inventory (CTPI) developed by Hartley, Thomas, and Douthwaite (2015). The indicators included analytical focus, financial problem-solving ability, decision-making accuracy, cognitive resilience, and efficiency in completing accounting-related tasks. Prior to full-scale distribution, the instrument underwent construct validity testing using Confirmatory Factor Analysis (CFA), while reliability testing was conducted using Cronbach's Alpha. All subscales demonstrated alpha coefficients above 0.78, indicating a satisfactory level of reliability and internal consistency (Nunnally & Bernstein, 1994).

Data processing and statistical analysis were conducted using IBM SPSS Statistics version 26. The initial stage involved descriptive statistical analysis to explain respondent characteristics and data distribution patterns. Subsequently, classical assumption tests were performed, including normality, multicollinearity, and heteroscedasticity tests, to ensure the validity and robustness of the regression model. The final stage employed multiple linear regression analysis to examine the simultaneous and partial effects of workplace

psychogeographic indicators on the cognitive productivity of accounting employees. Statistical significance was determined at the level of $p < 0.05$ (Creswell & Creswell, 2018).

RESULTS AND DISCUSSION

This study involved 285 accounting employees working in accounting firms, finance departments, auditing companies, and professional service organizations located in major urban areas of Indonesia, namely Jakarta, Bandung, and Surabaya. Based on demographic characteristics, 61% of respondents were female and 39% were male. The majority of respondents were aged between 26–35 years (58%), followed by 36–45 years (27%), while the remaining respondents were below 25 years and above 45 years. In terms of work experience, 64% of respondents had worked in accounting-related professions for more than five years, and 68% had implemented hybrid working systems for more than 12 months. These findings indicate that the respondents possessed adequate professional experience and adaptation to post-pandemic working patterns.

Descriptive Analysis of Workplace Psychogeography

The initial descriptive analysis demonstrated that respondents generally perceived their workplace psychogeographic conditions positively, with an average total score of 3.91 on a five-point Likert scale. Among the psychogeographic indicators, natural lighting obtained the highest mean score ($M = 4.18$; $SD = 0.58$), followed by workspace flexibility ($M = 4.03$; $SD = 0.64$) and visual comfort ($M = 3.96$; $SD = 0.71$). These results suggest that accounting employees considered lighting quality and adaptive workspace arrangements as important supporting factors in carrying out analytical and financial tasks.

Meanwhile, spatial privacy recorded the lowest mean score among all indicators ($M = 3.47$; $SD = 0.81$). This finding indicates that many accounting employees still perceived limitations regarding personal workspace boundaries, particularly in open-space office arrangements and remote working environments that often involve distractions and interruptions. Access to natural elements and emotional workplace atmosphere showed moderate positive perceptions, with mean scores of 3.78 and 3.74 respectively.

Table 1. Average Perception of Workplace Psychogeography Among Accounting Employees

Psychogeographic Dimension	Mean	SD
Natural Lighting	4.18	0.58
Workspace Flexibility	4.03	0.64
Visual Comfort	3.96	0.71
Access to Natural Elements	3.78	0.75
Emotional Workplace Atmosphere	3.74	0.73
Spatial Privacy	3.47	0.81

The findings indicate that adaptive workspace conditions characterized by adequate lighting, flexible spatial arrangements, and comfortable visual environments were generally perceived positively by accounting employees operating under hybrid work systems.

Descriptive Analysis of Cognitive Productivity

The descriptive analysis of cognitive productivity variables showed that respondents demonstrated relatively high levels of analytical focus and task efficiency. The highest average score was found in analytical focus ($M = 4.11$; $SD = 0.60$), followed by decision-making accuracy ($M = 4.02$; $SD = 0.66$) and task completion efficiency ($M = 3.94$; $SD = 0.69$). Financial problem-solving ability and cognitive resilience also showed positive scores, although slightly lower than other indicators.

These results indicate that most accounting employees were able to maintain adequate cognitive performance despite changes in work patterns and environments after the pandemic. Employees who perceived their workspaces as psychologically supportive tended to report higher levels of concentration and work effectiveness during accounting-related activities.

Regression Analysis of Workplace Psychogeography on Cognitive Productivity

To examine the influence of workplace psychogeography on accounting employee cognitive productivity, multiple linear regression analysis was conducted using six predictor variables: visual comfort, natural lighting, workspace flexibility, spatial privacy, access to natural elements, and emotional workplace atmosphere. The simultaneous regression analysis revealed that the model was statistically significant ($F(6, 278) = 41.76$, $p < 0.001$), with a coefficient of determination (R^2) of 0.47. These findings indicate that 47% of the variance in accounting employee cognitive productivity could be explained by workplace psychogeographic factors.

Partially, natural lighting emerged as the strongest predictor influencing cognitive productivity ($\beta = 0.34$, $p < 0.001$). Workspace flexibility also demonstrated a significant positive influence ($\beta = 0.27$, $p < 0.01$), followed by visual comfort ($\beta = 0.22$, $p < 0.05$). These findings suggest that accounting employees working in environments with sufficient lighting, adaptive layouts, and comfortable visual arrangements experienced higher levels of concentration and analytical efficiency.

Spatial privacy showed a moderate positive effect ($\beta = 0.18$, $p < 0.05$), indicating that employees with access to personal or distraction-free workspaces tended to perform accounting tasks more effectively. Meanwhile, access to natural elements and emotional workplace atmosphere showed positive but statistically non-significant effects ($p > 0.05$).

Table 2. Regression Results of Workplace Psychogeography on Cognitive Productivity

Variable	β	t-value	Sig.
Natural Lighting	0.34	5.91	0.000
Workspace Flexibility	0.27	4.67	0.002
Visual Comfort	0.22	3.84	0.014
Spatial Privacy	0.18	2.96	0.031
Access to Natural Elements	0.11	1.72	0.087
Emotional Workplace Atmosphere	0.09	1.48	0.116

R^2 = 0.47
F = 41.76
Sig. = 0.000

The regression results indicate that psychogeographic dimensions associated with physical and functional workspace quality played a more dominant role in improving accounting employee cognitive productivity compared to emotional and aesthetic environmental factors.

Differences Compared to Previous Studies

Several findings of this study are consistent with previous studies emphasizing the importance of workplace quality in supporting employee cognitive performance. However, this study also revealed several contextual differences. Previous studies in general organizational settings often identified emotional workplace atmosphere as a dominant predictor of employee productivity, whereas in this study emotional atmosphere showed a positive but statistically non-significant influence.

This difference may be related to the characteristics of accounting work, which relies heavily on concentration, analytical precision, and numerical accuracy rather than interpersonal interaction intensity. In addition, accounting employees working under hybrid systems may prioritize functional workspace aspects such as lighting quality, privacy, and flexibility over emotional environmental factors.

Furthermore, unlike several previous studies conducted in developed countries that emphasized biophilic workspace design as a major productivity determinant, the present study found that access to natural elements had a relatively weaker influence. This condition may reflect differences in organizational infrastructure, workspace standards, and hybrid work implementation patterns within Indonesian accounting organizations.

DISCUSSION

The findings of this study demonstrate that workplace psychogeography significantly influences the cognitive productivity of accounting employees in the post-pandemic hybrid working era. The regression analysis showed that workplace psychogeographic variables explained 47% of the variance in cognitive productivity ($R^2 = 0.47$; $p < 0.001$), indicating that workspace-related environmental factors play an important role in shaping employee concentration, analytical thinking, and task efficiency. These findings support the psychogeographic perspective proposed by Debord (1955), which emphasizes that spatial environments affect emotional and cognitive human experiences. Within accounting organizations, workspaces are no longer merely operational areas but also psychological environments that directly influence cognitive endurance and professional performance. This result also aligns with environmental psychology theory, which explains that individuals respond cognitively and behaviorally to environmental stimuli such as lighting, space arrangement, and visual comfort (Gifford, 2014). The present study contributes to accounting management literature by extending psychogeographic theory into accounting workplaces, particularly within hybrid working systems in developing countries.

Among all workplace psychogeographic dimensions, natural lighting emerged as the strongest predictor affecting cognitive productivity ($\beta = 0.34$, $p < 0.001$). This finding suggests that adequate exposure to natural light significantly improves employee concentration and reduces cognitive fatigue during accounting-related activities. From a theoretical perspective, this finding is consistent with attention restoration theory, which argues that natural environmental stimuli improve mental recovery and cognitive focus (Kaplan & Kaplan, 1989). Previous studies conducted by Sailer et al. (2019) and Li and Robertson (2022) also found that natural lighting positively influences employee mental performance, particularly in knowledge-intensive occupations. In accounting work environments, where employees are required to process financial information accurately for long durations, lighting quality becomes highly important in maintaining analytical consistency and reducing visual exhaustion. The strong influence of natural lighting in this study may also reflect the increased intensity of screen-based accounting work in hybrid systems, where visual strain has become a common challenge among employees.

Workspace flexibility also showed a significant positive influence on cognitive productivity ($\beta = 0.27$, $p < 0.01$). This result indicates that accounting employees working in adaptive and adjustable environments tend to demonstrate higher analytical effectiveness and task completion efficiency. Flexible workspaces allow employees to modify work positions, access collaborative areas when needed, and create more personalized working conditions. This finding supports the concept of adaptive workplace theory, which states that flexible spatial arrangements improve employee autonomy, engagement, and cognitive responsiveness (Appel-Meulenbroek et al., 2020). In the accounting profession, flexibility becomes particularly relevant because accounting tasks vary from highly concentrated individual activities to collaborative financial discussions. The findings also align with research conducted by Rieck and Kelter (2021), which emphasized that spatial flexibility contributes positively to employee cognitive engagement. Practically, these findings imply that accounting organizations should design workspaces that support both concentration-oriented and collaborative activities to maintain employee productivity in hybrid work systems.

Visual comfort and spatial privacy were also found to significantly influence cognitive productivity. Visual comfort showed a positive effect ($\beta = 0.22$, $p < 0.05$), while spatial privacy demonstrated a moderate but significant contribution ($\beta = 0.18$, $p < 0.05$). These findings indicate that accounting employees require environments with minimal distractions and supportive visual arrangements to sustain analytical performance. The significance of spatial privacy is particularly important because accounting activities often involve confidential financial information and tasks requiring prolonged concentration. This finding is consistent with cognitive load theory, which explains that excessive environmental distractions increase mental burden and reduce information-processing efficiency (Sweller, 2011). Previous studies conducted by Kim and de Dear (2013) also found that employees working in open-plan offices often experience concentration difficulties and reduced productivity due to interruptions and noise exposure. In the context of Indonesian accounting organizations, limitations in spatial privacy may be associated with the widespread implementation of open-office concepts and home-based working arrangements that do not fully accommodate the need for focused cognitive work.

Interestingly, access to natural elements and emotional workplace atmosphere showed positive but statistically non-significant effects on cognitive productivity. This finding differs from several previous studies conducted in general organizational contexts, which frequently identified emotional atmosphere and biophilic design as strong determinants of employee well-being and performance (Kellert et al., 2018). One possible explanation for this difference is the distinctive nature of accounting work itself. Accounting professions rely heavily on numerical precision, analytical consistency, and individual concentration rather than emotional interaction intensity. Consequently, accounting employees may prioritize functional environmental aspects such as lighting quality, flexibility, and privacy over emotional and aesthetic workplace experiences. In addition, the implementation of biophilic design within Indonesian accounting organizations may still be relatively limited compared to organizations in developed countries, thereby reducing its practical influence on employee cognitive outcomes. These findings suggest that the relationship between psychogeographic factors and productivity may vary depending on occupational characteristics, cultural settings, and organizational infrastructure.

The findings of this study provide several theoretical and practical contributions. Theoretically, this study expands the application of psychogeographic perspectives within accounting and management research, which has traditionally focused more heavily on technological efficiency and organizational control. By integrating environmental psychology with accounting management, the study demonstrates that workspace design constitutes an important strategic factor influencing cognitive productivity in financial professions. Practically, the findings imply that accounting organizations should reconsider workplace design policies in the post-pandemic era. Investments in natural lighting optimization, flexible workspace arrangements, visual comfort enhancement, and privacy-supportive environments may contribute positively to employee concentration, accuracy, and long-term cognitive well-being. These findings also reinforce the growing importance of human-centered workplace management within contemporary accounting organizations.

Despite its contributions, this study has several limitations. First, the study employed a cross-sectional design, which limits the ability to establish causal relationships between workplace psychogeography and cognitive productivity. Second, the data were collected using self-reported questionnaires, potentially introducing common method bias and subjective perception bias. Third, the study focused only on accounting employees in major urban areas

of Indonesia, limiting the generalizability of findings to rural organizations or international contexts. Additionally, this study primarily examined physical and psychological workspace factors without incorporating technological readiness, organizational culture, or leadership support variables that may also influence employee cognitive performance.

Therefore, future studies are recommended to employ longitudinal or mixed-method approaches to obtain deeper insights into the dynamic relationship between workplace psychogeography and employee productivity over time. Further research may also integrate qualitative interviews and workplace observations to better understand employees' lived experiences within hybrid accounting environments. In addition, future studies should examine mediating and moderating variables such as digital fatigue, organizational support, work stress, and employee well-being to develop more comprehensive workplace productivity models. Comparative studies across industries and countries are also necessary to explore how cultural and organizational differences influence psychogeographic effects on cognitive performance.

CONCLUSION

This study concludes that workplace psychogeography has a significant influence on the cognitive productivity of accounting employees in the post-pandemic hybrid working era, with workplace psychogeographic variables explaining 47% of the variance in cognitive productivity ($R^2 = 0.47$; $p < 0.001$). Among the examined dimensions, natural lighting emerged as the strongest predictor, followed by workspace flexibility, visual comfort, and spatial privacy, indicating that functional and psychologically supportive work environments play an important role in improving concentration, analytical thinking, decision-making accuracy, and task completion efficiency among accounting professionals. The findings demonstrate that accounting employees working in adaptive and well-designed workspaces tend to show higher cognitive performance compared to those working in static and distraction-prone environments. The study also confirms that workspace design should no longer be viewed merely as a physical organizational component, but as a strategic managerial factor capable of supporting employee well-being and sustainable productivity in contemporary accounting organizations. Furthermore, this study contributes theoretically by extending psychogeographic perspectives into accounting management research and provides practical implications for organizations to prioritize human-centered workspace policies within hybrid work systems. Nevertheless, this study remains limited by its cross-sectional design, self-reported data, and focus on urban accounting employees in Indonesia. Therefore, future studies are recommended to employ longitudinal and mixed-method approaches while integrating additional variables such as organizational culture, technological readiness, work stress, and digital fatigue to obtain a more comprehensive understanding of cognitive productivity in hybrid accounting environments.

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