

**The Impact of Remote Working on Productivity and Work-Life Balance Amidst COVID-19: A Quantitative Study Among Employees of Commission on Audit, Philippines**

— *Review of* —  
**Integrative  
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— *Research* —

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**ABSTRACT**

This study aims to determine the impact of demographic profile and remote working on the Commission on Audit's (COA) employee productivity and work-life balance during the COVID-19 pandemic. This study utilized quantitative research, where Descriptive Analysis, Regression, and ANOVA (Friedman Test) were used to examine the data gathered. Three hundred fifty-seven (357) employees working at COA from different places were sampled using random sampling. Analysis of the results demonstrated that demographic profile (sex, marital status, educational attainment, designation or position, and length of service) has no significant effect on employee productivity. However, age significantly impacts employee productivity; in addition, the demographic profile in all categories has no impact on work-life balance. This study also revealed that remote working significantly impacts employee productivity and work-life balance. On these bases, management may provide employees with the necessary tools and resources to work more effectively from home. Similarly, employees working from home must maintain a sense of structure and routine to stay productive and motivated. Further research is needed to find other aspects or variables that might provide new views on the impact of remote working and explore other government agencies in the country.

**Keywords:** Remote Working, Employee Productivity, Work-Life Balance, Demographic Profile.

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## 1. INTRODUCTION

In December 2019, a novel strain of the coronavirus (COVID-19) was reported to have surfaced in China (Tibon, 2022). The World Health Organization declared the outbreak a "public health emergency of international concern." COVID-19 started to spread in the Philippines in early March 2020, causing the government to declare the country in a state of a public health emergency, followed by the implementation of enhanced quarantine and social distancing measures, restrictions across the country, and the adoption of alternative working arrangements such as working from home (Nasruddin and Haq, 2020, as cited in Harjanto et al., 2022).

The exponential growth of COVID cases in the country has forced the Philippine Government to impose alternative working arrangements in different public offices through the adoption of Civil Service Commission Resolution No. 2000540, s. 2020, and CSC Memorandum Circular No. 10, s. 2020, the Revised Interim Guidelines for Alternative Work Arrangements and Support Mechanisms for Workers in the Government during the Period of State of National Emergency due to the COVID-19 Pandemic.

The CSC Memorandum Circular No. 10 was promulgated on May 7, 2020, according to CSC Resolution No. 2005-40, which mandates that government offices may adopt any or a combination of the following alternative work arrangements: work-from-home, skeleton workforce, four-day (compressed workweek), staggered working hours, and other alternative work arrangements.

Initially, the Inter-Agency Task Force (IATF) adopted omnibus guidelines for implementing community quarantine in the Philippines, wherein work-from-home arrangements are allowed during enhanced and general community quarantine. Also, public transportation has reduced capacity, and physical distance is observed in the workplace. Employees sixty (60) years old or younger with comorbidities, immunodeficiency, pregnancy, or other health risks can adopt alternative work arrangements.

Meanwhile, to transition from the state of public health emergency to the "new normal," government agencies may adopt flexible work arrangements starting June 15, 2022, according to the Philippine Civil Service Commission (CSC). The Commission on Audit (COA) adopts a compressed work week, where the 40-hour work week is compressed into four days or less instead of five, and the work arrangement of flexitime, where employees are allowed to report between 7:00 a.m. and 7:00 p.m. provided they complete the required 40-hour workweek (Tilo, 2022).

The purpose of this research is to fill the gaps in the literature by investigating the impact of the remote working arrangement on employee productivity and work-life balance on the Commission on Audit (COA). The employees working at COA were selected for testing the theories due to their unique characteristics that make them an ideal sample for this research. As a leading organization in the industry, COA employs a diverse workforce with extensive experience and expertise in the field. This provides an opportunity to study the research topic within a real-world of a high-performing work environment.

Furthermore, COA has a strong emphasis on professional development and continuous learning, ensuring that the employees are receptive to new ideas and willing to participate in the study. The organization's commitment to innovation and adaptability is reflected in the mindset of the workforce, making them well-suited to provide valuable insights into the research topic.

By focusing on the COA employee population, the researchers can gain a deeper understanding of the practical implications and applicability of the theories being tested. The sample's familiarity with the industry, combined with their openness to new approaches, allows for a more comprehensive and reliable evaluation of the research findings.

The findings of this research study on the impact of remote working on the productivity and work-life balance of COA's employees can be generalized to a broader context. While the study was conducted within the specific organization of COA, the insights gained offer valuable lessons that can be applied to other companies and nations grappling with the shift to remote work.

## **2. REVIEW OF RELATED LITERATURE**

### **2.1 Remote Working**

Remote working is defined by Smith et al. (2018) as "a work structure in which workers work together to perform their regular work at a location other than the usual workplace, supported by technological connections," or a "flexible work setup that allows employees to perform work from home or another remote location equipped with the appropriate device or software." Additionally, questionnaires conducted as part of certain studies find that positive experiences of relatedness can be achieved even in remote work conditions with deliberate and thought-out actions (Gálvez et al., 2020; Tapani et al., 2022; Uresha, 2020). Working remotely (from home or other locations outside the office) is a flexible working arrangement (work flexibility), regardless of whether it is done full-time or part-time (Sanders & Karmowska, 2020).

A remote working scheme provides flexibility in managing time (flexible schedule) and managing places or locations to work remotely (telecommuting), whether from home or other areas (Heathfield, 2021). Added by Marasigan (2020), the following factors can be used to determine the effectiveness of working from home: 1) Tendency to work remotely: the individual tendency to work from home; 2) Supervision: related to professional supervision; 3) Reorganization: relating to workplace procedures by employees; and 4) Work-life balance: work-life and private life.

#### **2.1.1 Effects of Remote Working**

Some research discussed that implementing remote working has several advantages (Kłopotek, 2017). For example, flexible work schedules for employees may be fostered through remote work. By achieving success and completing their tasks, employees typically exert control over their working conditions and alter their daily start and end times. Virtanen (2020) also mentioned that flexibility gives workers greater discretion over how they divide up their workload, which reduces stress, boosts job satisfaction, and improves work-life balance. For instance, working from home could dramatically reduce organizational expenses such as office facilities and air conditioning (Virtanen 2020). Sharifi et al. (2021) claimed that with remote working schemes, it is possible to avoid or lessen burnout by paying attention to mental health issues, reducing healthcare providers' workload by altering their work schedules, removing workplace stressors, and fostering a healthy work environment. In teleworking, employees can interact well with one another and sustain positive working relationships, perform better overall, and are more motivated (Virtanen, 2020). Also, Roberto et al. (2023) argued that remote working has an impact on work-life balance by lowering workplace stress, burnout, depression, and other psychosocial concerns. Employee autonomy improves performance and production while

reducing stress.

However, remote work is not without disadvantages. Social isolation may discourage workers as a result of a lack of communication and emotion while working remotely (Williams et al., 2020). McGregor and Doshi (2020) claimed that because the company's mission and values are in line with the employees' identities, being present and actively participating in the organization's culture will increase motivation. Lack of engagement and motivation may result from inadequate organizational culture involvement.

## **2.2 Remote Working and Employee Productivity**

Many studies have confirmed the strong positive impact of remote working on staff productivity (Kazekami, 2020). It also emphasized the importance of this interaction, particularly during the COVID-19 epidemic.

An Italian study (Angelici & Profeta, 2020) discovered that even working once a week from home (named "smart-working") boosted the productivity and well-being of workers in a traditional Italian company of blue- and white-collar staff. According to another study in Brazil (De Menezes & Jansen, 2020), as positive points of remote work, there is an increase in flexibility and autonomy in the execution of activities, a reduction in time spent commuting to the work environment, digital transformation, increased productivity, and the possibility of spending more time with the family. Other papers report positive characteristics of teleworking, such as increased efficiency and a lower risk of burnout (Baert et al., 2020). Another study among Indian employees in the hospitality, banking, and information technology service sectors (Farooq & Sultana, 2021) stated that 50% of respondents expressed increased productivity, whereas 27% reported decreased productivity. A study conducted across a major industrial house (Jaiswal & Arun, 2020) revealed that staff creativity improved to some extent amidst the lockdown.

Thorstensson (2020) and Vyas and Butakhieo (2020) found an increase in the number of workers with WFH. There will probably be a less negative stigma surrounding WFH, enhancing overall productivity. These elements include an organization's policy and perspective on WFH, a suitable workstation at home, accessibility and availability of required technologies, motivation, and work ethic. The low productivity is also a result of professional isolation and a lack of face-to-face interaction. Based on Marasigan (2020), there is a significant relationship between remote working and employee productivity.

## **2.3. Remote Working and Work-Life Balance**

Remote working during the COVID-19 pandemic was more complicated than remote working under normal circumstances, as it was compulsory rather than voluntary, often full-time, rather than part-time or casual. In addition, surveys conducted in some studies suggest that there is also a positive experience of working remotely from home (Gálvez et al., 2020; Uresha, 2020). Work-life balance is formed when a person has the same level of priorities in relation to the requirements of his/her career and the requirements of personal life. The most common reasons for the imbalance between personal life and work life are increased responsibility for work commitments; working longer hours; increased responsibility for housework as well as employees with children. In turn, a positive work-life balance reduces employee stress, reduces the risk of burnout, and creates greater well-being.

Mandatory WFH was the most observational change for organizations, and some occupational groups that resisted WFH in the past found themselves forced to WFH, and these need to be examined (Kramer & Kramer, 2020). WFH is not suitable for all

occupational groups, and some people are more suited to perform more effectively than others. There are health and well-being aspects that need to be examined such as the suitability of employees' homes, to work in a safe and comfortable workspace that is free from domestic disturbances. Kramer and Kramer (2020) affirmed the importance of researchers examining the practical implications of the interplay of individual and occupational characteristics of those employees in shared accommodations or those that have a dedicated home office. Further research is required to examine individual preferences, behaviors, and personalities against occupational characteristics.

#### **2.4. Remote Working in Commission on Audit**

On 9 November 2020, the Civil Service Commission (CSC) amended the guidelines on alternative work arrangements (AWA) in government to align with the community quarantine rules issued by the Inter-Agency Task Force on the Management of Emerging Infectious Diseases (IATF). Likewise, the Commission on Audit issued memorandum no. 2022-16 on July 29, 2022, whereas the adoption of the Commission on Audit (COA) Policy on Flexible Work Arrangements (FWA) pursuant to Civil Service Commission (CSC) Resolution No. 2200209 was promulgated on May 18, 2022. These policies aim to institutionalize relevant and appropriate work arrangements for officials and employees of the Commission on Audit (COA) to ensure efficient and effective performance of functions and delivery of audit services, and to ensure the protection of their health, safety, and welfare at all times. The concept of "Flexiplace" refers to an output-oriented work arrangement that authorizes government officials or employees to render service at a location away from their office, either in the home/residence of the official or employee, agency satellite office, or another fixed place, on a temporary basis duly approved by the head of office/agency.

Flexiplace work arrangement has three types, namely: 1. Work From Home (WFH) - a work arrangement where the officials or employees work at home or their residence; 2. Work from Satellite Office - is a work arrangement where the officials or employees, instead of reporting to their office, report for work at a satellite office near their place of residence (e.g., central/other regional office/field office); and 3. Work from Another Fixed Place - is a work arrangement where the officials and employees render service within the Philippines, at a place conducive for productive work and efficient performance of official duties and responsibilities, other than their home or residence and satellite office.

### **3. OBJECTIVES OF THE STUDY**

General objective: This study aims to find out the impact of demographic profile and remote working on the Commission on Audit's (COA) work-life balance and employee productivity during the COVID-19 pandemic. Specifically, this study aims to find out if:

3.1 Demographic Profile significantly impacts employee productivity when working remotely.

3.2 Demographic Profile significantly impacts employee work-life balance when working remotely.

3.3 Remote working significantly impacts employee productivity.

3.4 Remote working significantly impacts employee work-life balance.

### **4. FRAMEWORK**

This research used the Self-Efficacy Theory of Albert Bandura, a person who believes that

psychological techniques boost a person's level and strength of self-efficacy. Self-efficacy theory is an important part of Bandura's (1986) more comprehensive social cognitive theory, which claims that behavior, environment, and cognitive characteristics (such as result expectations and self-efficacy) are all related positively. According to Eastman and Marzillier (1984), self-efficacy is described as "an evaluation of one's ability to perform a certain behavior pattern". Self-efficacy theory influences how long and how much effort people will put into an activity. When faced with a task, people who have strong self-efficacy beliefs put forth more effort, whereas those who have weak self-efficacy beliefs are more likely to minimize their efforts or give up (Bandura & Schunk, 1981; Brown & Inouyne, 1978; Schunk, 1981; Weinberg et al., 1979).

This theory is applicable to the research's study of remote workers' job performance. Employees with remote work experiences thus have more autonomy than those with restricted supervision, as evidenced by their self-efficacy judgments ("motivations and beliefs in their skills").

Based on the research problems and objectives, the following hypotheses are formulated:

HO1: Demographic Profile has no significant impact on employee productivity.

HO2: Demographic Profile has no significant impact on work-life balance.

HO3: Remote working has no significant impact on the productivity of the employee.

HO4: Remote working has no significant impact on employee work-life balance.

## **5. RESEARCH METHODOLOGY**

### **5.1 Research Design**

The study applied a quantitative research design, as it explains phenomena by collecting numerical data that are analyzed using statistics (Aliaga & Gunderson, 2003). The scientific method serves as the foundation for quantitative research. The researchers made hypotheses after observing the context under investigation, utilize scientific methods to predict how the data will appear if the hypothesis is correct, and then gather and analyze the data to accept or reject the hypothesis.

### **5.2 Method of Data Collection**

A structured survey questionnaire was floated to the employees of the Commission on Audit (COA). The questionnaire consisted of short, relevant information highlighting the purpose of the study. It was conducted online and divided into two (2) sets; the first was set to collect the respondents' demographic data, which are their age, sex, marital status, position, designation and length of service in the Commission on Audit (COA). The second part contained questions corresponding to remote working, the independent variable and a section that describes the study's two dependent variables: employee productivity and work-life balance. Every indicator was measured using a four-point Likert Scale ranging from "1-strongly disagree" to "4-strongly agree". A Likert scale is an example of a measuring scale used to gather people's opinions and attitudes. On this scale, respondents will be asked to rate each item on a level of agreement.

### **5.3 Sampling Design**

In this study, the researchers used a simple random sampling technique in taking the sample. The use of the random sampling technique ensures that each employee in Commission on Audit (COA) has an equal chance of being picked as a subject, that it is reasonably straightforward to implement, that bias is removed, and that the sample chosen

is truly representative of the population. According to the Civil Service Commission (CSC), the total inventory of human resources in the Commission on Audit (COA) as of June 30, 2022, is 2,758 which represents the total population of the study. To gather the sample, the researchers used a sample size calculator and got 357 employees. The researchers requested the list of employees and their corresponding emails from the Commission, and assigned every individual a number. By using a random number generator or random number table, they randomly picked employees to represent a subset of the population. A survey questionnaire was then administered to these three hundred fifty-seven (357) respondents.

#### **5.4 Method of Data Analysis**

Once the collection of the data is done, researchers moved on to interpretation and analysis. The research presented the analysis and interpretation of data gathered from the questionnaires contributed to the chosen employees in the Commission on Audit. Data are analyzed and investigated the impact of remote working on employee productivity and work-life balance in the Commission on Audit, Philippines.

##### **5.4.1 Descriptive Statistics**

This research used descriptive statistics to explain the basic features of data in a study. The data from the survey questionnaires were verified for completion and reliability. Descriptive statistics was used to (i) emphasize potential relationship between variables and (ii) give basic information about the variables in a dataset. The commonly used forms of descriptive statistics are the "mean, median, and mode" which signify the measures of center (Hayes, 2022). The 4-point Likert Scale was also employed in measuring each question with 4 (strongly agree) and 1 (strongly disagree).

##### **5.4.2 Multiple Regression**

The link between several independent or predictor variables and one dependent or criterion variable is often explained using multiple regression. The constant term, together with a number of independent variables and their associated coefficients, are used to model a dependent variable.

#### **Equation 1**

*Multiple Regression Formula*

$$y = b_1x_1 + b_2x_2 + \dots + b_nx_n + c.$$

*where,  $b_i$ 's ( $i=1,2,\dots,n$ ) the values at which the dependent variable changes when the predictor variable changes are the regression coefficients.*

##### **5.4.3 ANOVA (Friedman Test)**

Friedman Test is the non-parametric substitute for the one-way ANOVA with repeated measures. In situations when the dependent variable being measured is ordinal, it is utilized to examine changes across groups. Additionally, it can be applied to time series that deviates from the presumptions required to conduct a one-way ANOVA with repeated measures.

##### **5.4.4 Reliability of the Instrument**

To check the reliability of the remote working indicators used in the survey, Cronbach's Alpha test was utilized. Table 1 reveals the results for the Cronbach's alpha test.

Table 1. Alpha Values for the Employee Productivity and Work-Life Balance Ratings

<b>Variables</b>	<b>Cronbach Alpha</b>	<b>Number of Items</b>
Remote Working (RW)	0.88	7
Employee Productivity (EP)	0.96	7
Work-Life Balance (WLB)	0.80	7

The reported alphas range from .80 to .96 are higher compared to the acceptable value of 0.60 (Taherdoost, 2016). Hinton (2014) has suggested four cut-off points for reliability, which include excellent reliability (0.90 and above), high reliability (0.70-0.90), moderate reliability (0.50-0.70) and low reliability (0.50 and below).

## 6. RESULTS AND DISCUSSION

### 6.1 Percentage and Frequency of Demographic Profile of the respondents

The researchers distributed 360 survey questionnaires through Google Forms and emails to the employees of the Commission on Audit, Philippines. Survey responses were completed over the course of seven (7) weeks. Researchers used several emails, follow-up calls, and online monitoring to achieve a high response rate and ensure the completion of the survey questionnaire. Out of 360 distributed survey questionnaires, only 357 were returned, and all of those were found to be usable or completely filled. A total of three (3) respondents declined to answer the questionnaire. Based on the figure above, the researchers achieved a 99.17% response rate, which is suitable and viable for the analysis of the study.

Table 2. Frequency and Percentage Distribution of Respondents

<b>Demographic Profile</b>			
<b>Sex</b>			
	<b>Frequency</b>	<b>Percentage</b>	
Female	242	67.79%	
Male	115	32.21%	
<b>Age</b>			
	<b>Frequency</b>	<b>Percentage</b>	
18-29 years old	92	25.77%	
30-39 years old	165	46.22%	
40-49 years old	48	13.44%	
50 years old and above	52	14.57%	
<b>Civil Status</b>			
	<b>Frequency</b>	<b>Percentage</b>	
Married	242	67.79%	
Single	116	32.49%	
Widowed	5	1.40%	



Separated	2	0.56%
Divorced	2	0.56%
<b>Educational Attainment</b>	<b>Frequency</b>	<b>Percentage</b>
Bachelor's Degree/Undergraduate	260	72.83%
Master's Degree/Graduate Studies	62	17.73%
Doctorate Degree/Postgraduate	34	9.52%
Vocational	1	0.28%
<b>Employee Designation/Position</b>	<b>Frequency</b>	<b>Percentage</b>
Auditors	281	79.27%
Non-auditors	68	18.49%
Attorneys	5	1.40%
Directors	3	0.84%
<b>Length of Service</b>	<b>Frequency</b>	<b>Percentage</b>
Less than a year	26	7.28%
1-6 years	121	33.89%
7-12 years	121	33.89%
13-18 years	22	6.16%
19-24 years	19	5.32%
25-30 years	16	4.48%
More than 30 years	32	8.96%

As indicated in the table, 242 of the respondents or 67.79%, were female, making up the majority of respondents. The remaining 115 respondents, or 32.21%, were male.

The table also shows that the age groups from 30-39 years old have the highest number of responses, totaling 165 or 46.22%, followed by the age groups from 18-29 years old with a frequency of 92 or 25.77%, then age groups from 50 years or older with 52 or 14.57%, and the age groups with the lowest frequency and percentage are from 40-49 years old with a total of 48 or 13.44%.

As to Marital Status, the table shows that the married are a majority with a frequency of 242 and a percentage of 67.79%. This is followed by the singles with 116, or 32.49%. Third are those widowed numbering five or 1.40%. Lastly, respondents who were separated and divorced had the same frequency of two and a percentage of 0.56% each.

As to educational attainment, the Bachelor's Degree/Undergraduates are the majority with a total of 260 respondents (72.83%), followed by the Master's Degree/Graduate Studies with 62 respondents (17.73%), then the Doctorate Degree/Postgraduate with 34 respondents (9.52%), and the remaining one had taken the Vocational/Trade Course (0.28%).

The designations of the employees in the Commission on Audit, Philippines show that the majority of the employees in COA are auditors, with 281 responses, or 79.27%. Non-Auditors received 68 responses, or 18.49%, which put this designation in the second position. The designations that got into third and fourth slots were an attorney and a director, with frequencies of five and three or 1.40% and 0.84% respectively.

Based on the length of service, the 1-6 years and 7-12 years of service in COA have the

highest respondents with 121 (33.89%), followed by more than 30 years of service with 32 respondents (8.96%), less than a year with 26 respondents (7.28%), 19–24 years of service with respondents of 19 (5.32%), and lastly, 24–30 years with 16 respondents (4.48%).

Table 3. Descriptive Statistics for Remote Working, Employee Productivity and Work-Life Balance

Variables	Grand Mean	Standard Deviation	Interpretation
Remote Working	2.84	0.19	Agree
Employee Productivity	2.89	0.19	Agree
Work-Life Balance	1.99	0.19	Disagree

Source: Authors' computations

The 4-point Likert scale was employed in measuring each of the seven statements corresponding to qualities describing each variable with 4 (strongly agree) and 1 (strongly disagree). The result shows that the respondents are favorable to remote working given the grand mean of 2.89 and the standard deviation of 0.19. In a similar fashion provided the same values, it suggests that the employees of the Commission on Audit are more productive in remote working schemes. The grand mean results for Work-Life Balance explained that the employees of the Commission on Audit can balance their work at home with their personal interests.

## 6.2. Results of Hypothesis Testing

HO1: Demographic Profile has no significant impact on productivity of the employees.

HO2: Demographic Profile has no significant impact on employee work-life balance.

HO3: Remote working has no significant impact on the productivity of the employees.

HO4: Remote working has no significant impact on employee work-life balance.

Table 4. Empirical results

Hypotheses	Path	Sig. (2-tailed)	p-value	Evaluation
H1	DP → EP			
	Sex → EP	.617		Accepted
	Age → EP	.024		Rejected
	Marital Status → EP	.273		Accepted
	Educational Attainment → EP	.075		Accepted
	Designation/Position → EP	.273		Accepted
	Length of Service → EP	.101		Accepted
H2	DP → WLB			
	Sex → WLB	.605		Accepted
	Age → WLB	.495		Accepted
	Marital Status → WLB	.284		Accepted
	Educational Attainment →	.521		Accepted

WLB			
	Designation/Position → WLB	.195	Accepted
	Length of Service → WLB	.222	Accepted
H3	RW → EP	1644.523	Accepted
H4	RW → WLB	31.021	Accepted

*Reference.*

[https://buscompress.com/uploads/3/4/9/8/34980536/riber\\_13-2\\_03\\_k23-135\\_38-54.pdf](https://buscompress.com/uploads/3/4/9/8/34980536/riber_13-2_03_k23-135_38-54.pdf)

It was hypothesized that sex has no significant difference in employee productivity. Results show that Significance (2 tailed) = .617, which is greater than alpha value of 0.05, therefore, the researchers accept the null hypothesis which states that there is no significant difference between male and female as to employee productivity. These findings suggest that sex has nothing to do with productivity while working remotely. On age, however, the analysis of variance shows that the difference between groups was statistically significant  $F(3,353) = 3.182$ ,  $p = .024$ , which is less than alpha value of 0.05, therefore, the researchers reject the null hypothesis and accept alternative hypothesis, indicating that there is significant difference between age groups when employee productivity is concerned. With older or younger employees exhibiting different productivity patterns compared to their counterparts, age does play a significant role in determining employee productivity. Further investigation may be needed to understand how different age groups perform in remote work settings.

As to marital status, the analysis of variance shows that the difference between groups was not statistically significant  $F(3,353) = 1.303$ ,  $p = .273$ . The analysis of variance result on educational attainment shows that the difference between groups was not statistically significant,  $F(3,353) = 2.318$ ,  $p = .075$ , which is greater than alpha value of 0.05, therefore, the researchers accept the null hypothesis, which states that there is no significant difference between groups in educational attainment when it comes to employee productivity. Likewise, the analysis of variance on designation or position shows that the difference between groups was not statistically significant ( $F(3,353) = 1.303$ ,  $p = .273$ ), given that it is greater than alpha value of 0.05, therefore, the researchers accept the null hypothesis which states that there is no significant difference between groups in designation to employee productivity. The analysis of variance for length of service shows that the difference between groups was not statistically significant  $F(6,350) = 1.786$ ,  $p = .101$ , which is greater than alpha value of 0.05. Therefore, the researchers accept the null hypothesis which states that there is no significant difference between the length of service and employee productivity.

The Significance (2-tailed) of sex and work-life balance is .605 which is greater than 0.05, which means that there is no significant difference between two groups of respondents as to employee work-life balance.

The analysis of variance for age shows that the difference between groups was not statistically significant  $F(3,353) = .798$ ,  $p = .495$ ,  $p$  value greater than alpha value of 0.05. Therefore, the researchers accept the null hypothesis which states that there is no significant difference between age and employee work-life balance.

The analysis of variance for marital status shows that the difference between groups was not statistically significant  $F(4,352) = 1.263$ ,  $p = .284$ , with  $p$  greater than alpha value of

0.05. Therefore, the researchers accept the null hypothesis which states that there is no significant difference between groups in marital status to employee work-life balance. The analysis of variance for educational attainment shows that the difference between groups was not statistically significant,  $F(3,353) = .752$ ,  $p = .521$  greater than alpha value of 0.05. Therefore, the researchers accept the null hypothesis which states that there is no significant difference between groups in educational attainment to employee work-life balance.

The analysis of variance for designation also shows that the difference between groups was not statistically significant  $F(3,353) = 1.576$ ,  $p = .195$ ). Finally, the analysis of variance for length of service shows that the difference between groups was not statistically significant  $F(6,350) = 1.379$ ,  $p = .222$ ) with a greater than alpha value of 0.05. Therefore, the researchers accept the null hypothesis which states that there is no significant difference between groups in length of service and employee work-life balance.

Simple linear regression was used to test if remote working has a significant impact on employee productivity. The overall regression was statistically significant ( $R^2 = .822$ ,  $F = 1644.523$ ,  $p < .05$ ). It was found that remote working significantly impacts employee productivity in the Commission on Audit, Philippines.

Simple linear regression was used to test if remote working has a significant impact on employee work-life balance. The overall regression was statistically significant ( $R^2 = 0.080$ ,  $F = 31.021$ ,  $p < .05$ ). It was found that remote working significantly impacts employee work-life balance in the Commission on Audit, Philippines.

### 6.3 Friedman Test Analysis

Table 5. Friedman Test of Remote Working, Employee Productivity and Work-Life Balance

Ranks		
Remote Working		2.25
Employee Productivity		2.37
Work-Life Balance		1.39
Test Statistics		
N		357
Chi-Square		232.053
Df		2
Asymp. Sig		.000
Test Statistics	Z	Asymp. Sig (2-tailed)
Employee's Productivity-Remote Working	-2.975	.003
Work-Life Balance-Remote Working	-2.975	.000

The researchers used the ANOVA (Friedman Test) to determine if there is a significant difference between remote working, employee productivity, and work-life balance. In Friedman Test analysis, it shows that in employee productivity-remote working has an Asymptotic Significance (2-tailed) of .003, work-life balance-remote working is .000 and work-life balance-employee's productivity .000, which means that there is a correlation

between three variables. The overall result of the test statistics displays that the Asymptotic Significance of three variables is .000, which is less than the alpha level of 0.05, thus, there is a significant difference between remote working, employee productivity, and work-life balance among the employees of the Commission on Audit, Philippines.

## 7. CONCLUSION AND RECOMMENDATIONS

Remote working has gradually emerged in many sectors as a viable alternative to physically working in an office, allowing for a range of benefits including better work-life balance, greater satisfaction at work, lower productivity losses due to road congestion, and lower environmental impacts in cities, thanks to a decreased mobility demand. Eraso & Erro-Garcés (2020) posited that remote work does not only allow flexibility; companies will no longer need bigger and more centralized space to hold a number of workers, thereby reducing the expenses intended for space, maintenance, rent, parking, etc. However, employers also faced disadvantages when practicing remote work. Employers face hard times in the communication aspect of ensuring successful collaborative working, and added to this is the challenge of controlling employees (Review, 2020).

The results from the survey of 357 employees in the Commission on Audit, Philippines, found that remote working has gradually emerged in many public sectors. The significant characteristics highlighted in the results demonstrated that remote working provides clear work targets and sufficient authority for employees working from home. The results imply that the employees somewhat agree with Bjärntoft et al. (2020), who reported that remote working provides employees with "greater autonomy and control" over their decisions in choosing where to work and how to integrate work and personal life. This was reinforced by Sandoval-Reyes et al. (2021), who stated that remote workers have considerable autonomy in a virtual organization. Remote workers with wider perceptions of autonomy displayed contentment in their respective fields (Nugroho, 2021).

Findings from this study illustrated that the majority of the participants from the Philippine Commission on Audit collectively agreed that they have high standards of task accomplishment and are able to accomplish tasks quickly and efficiently when working from home, despite the large amount of work faced each day. In addition, the responses from the participants revealed there is a strong, positive, and significant relationship between remote working and productivity.

Work productivity results from this study seemed consistent with the previous finding from Bloom et al. (2014, as cited in Marasigan, 2020) who assessed the 16,000 Chinese employees under work-from-home arrangements and found an increase of 13% in performance, a 9% increase in the employees work minutes per shift, and fewer sick leaves and breaks. It was supported by Beekmann (2015, as cited in Rvnogie, 2022), who found that the remotely working employees in a Chinese call center travel agency were 13% more productive than those working in the office.

Many scholars and numerous studies agreed that remote working was directly correlated to job satisfaction, Klopotek (2017 as cited in Ranases et al., 2022), productivity, and performance. Bjärntoft et al. (2020) argued that remote working enables workers to accomplish tasks and other duties outside of their offices. This therefore provides them with "greater autonomy and control" over their decisions in choosing where to work and how to integrate work and personal life. By doing so, remote working improves work-life balance. This is because an employee can have greater freedom and availability to look after the family and even tend to personal matters, thereby reducing stress. Remote working contributed a greater impact to women's work-life balance (Bharathi & Mala,

2016 as cited in Ranases et al., 2022).

The same case when referring to the findings of this study with respect to work-life balance, which also accepted the expected hypothesis that there is a significant relationship between remote working and work-life balance. In addition, the majority of the respondents reported that they can balance their personal needs and work.

However, studies of Gallagher and Wetherell (2020), which found that remote working entails unclear boundaries between work and private life. This supported with the studies of Cohen et al. (2020) also argued that remote working is negatively correlated with work-life balance. This is due to the fact that some employees experienced challenges detaching from work-related matters. Other scholars have found some negative impacts of remote working on employees' work-life balance, especially for remote workers who have greater family responsibilities, for example, parents and other people with elderly relatives living in the same house. Van der Lippe and Lippényi (2018), in their study on "the impact of remote working on family life," reported that increasing conflict inevitably occurs when working from home, particularly in family matters.

However, findings from this study illustrated that the majority of the participants from the Commission of Audit collectively disagreed that their personal lives negatively affected their work when working from home. Also, participants' jobs do not interfere with their personal pursuits, and they fully appreciate and enjoy life when working remotely. In addition, the responses from the participants revealed there is a strong, positive, and significant relationship between remote working and employee work-life balance.

This study aimed to analyze the role of remote working and the employees' profile and its effects on productivity and work-life balance of the employees in the Commission on Audit, Philippines. Based on a quantitative analysis, it can be concluded that the demographic profile of the respondents and remote working have a vital role to play in the employees' productivity and work-life balance. The employees' age has a significant effect on employee productivity, while on the other hand, gender, marital status, educational attainment, designation, and length of service, have no significant effect on employee productivity. Similarly, employees' demographic profiles have no significant effect on their work-life balance.

The majority of the employees agreed that remote working has increased their chances of accomplishing their respective tasks despite the amount of work they do each day compared to their usual office environment. However, remote working was found to have influence or impact on the work-life balance of the employees. Employees reported that their personal lives do not suffer when they put off their personal needs for work. To sum up, numerous findings from the literature support the positive impact of remote work on employee productivity. Meanwhile, the majority of the studies also demonstrated there is significant relationship between remote working and work-life balance.

The sample size and diversity of participants in this study lend credibility to the conclusions drawn. Employees across various departments, seniority levels, and demographic backgrounds were included, providing a comprehensive view of the remote work experience. Moreover, the longitudinal nature of the data collection, spanning several months, enhances the reliability of the findings and their ability to capture the evolving trends and challenges associated with remote work.

Furthermore, the remote work phenomenon is a global phenomenon, transcending geographical boundaries. The issues and concerns identified in this research, such as the need for clear communication, the importance of work-life balance, and the impact on productivity, are likely to resonate with organizations and employees in other nations facing similar transitions. By examining the COA case study, valuable insights can be

gleaned that can inform the development of remote work policies and strategies in diverse organizational and national contexts.

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