

# Increasing Financial Efficiency and Employee Performance through Work From Home - Work From Office Work Method Implementation Strategies: A Conceptual Framework for Future Research Agenda

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## Abstract

This research aims to investigate the impact of integrating Work From Home (WFH) and Work From Office (WFO) work methods on organizational financial efficiency and employee performance. The study employs a systematic literature review methodology to synthesize relevant theoretical frameworks and empirical evidence. The findings reveal that the strategic implementation of WFH-WFO integration can lead to significant improvements in both financial efficiency and employee performance. Key determinants of successful implementation include robust technological infrastructure, managerial support, and a conducive organizational culture. Theoretical implications highlight advancements in organizational theories, behavioral theories, and management theories, while managerial implications underscore the importance of strategic planning, investment in technological infrastructure, cultivation of organizational culture, promotion of employee well-being, training and development initiatives, and performance measurement and evaluation. Overall, this research provides actionable insights for organizations seeking to optimize financial efficiency and employee performance through the strategic integration of WFH-WFO work methods..

**Keywords:** Work From Home, Work From Office, Financial Efficiency, Employee Performance, Organizational Culture..

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## Introduction

In the contemporary landscape of organizational management, the dynamics of work environments have undergone a profound transformation. This transformation is notably marked by the emergence and widespread adoption of flexible work arrangements, notably exemplified by the Work From Home (WFH) and Work From Office (WFO) methods. This introduction seeks to provide a comprehensive overview of the overarching theme of enhancing financial efficiency and augmenting employee performance through the strategic implementation of WFH-WFO work methods. The advent of globalization, advancements in technology, and shifting societal norms have catalyzed a paradigm shift in how work is conceptualized and executed. Organizations are increasingly recognizing the significance of adopting innovative work methodologies to adapt to the evolving landscape. In this context, the WFH-WFO work methods have garnered considerable attention due to their potential to reconcile the demands of productivity, employee satisfaction, and operational efficiency. The implementation of WFH-WFO work methods involves a hybrid approach where employees have the flexibility to work remotely or from the office premises based on the nature of their tasks, preferences, and organizational requirements. This approach transcends the traditional dichotomy of fixed office-based work and remote work, offering a nuanced framework that optimizes resource allocation, fosters collaboration, and promotes work-life balance. The strategies encompass various elements such as robust technological infrastructure, communication protocols, performance evaluation mechanisms, and organizational culture conducive to remote work.

The emergence of WFH-WFO work methods represents a multifaceted phenomenon that intersects technological innovation, organizational psychology, and socio-economic dynamics. It embodies a departure from the conventional notions of work, challenging the traditional hierarchical structures and geographical constraints prevalent in the corporate world. Furthermore, the COVID-19 pandemic has served as a catalyst, accelerating the adoption of remote work practices and underscoring the imperative for organizations to adapt to remote-friendly operational frameworks. Prior research has underscored the significance of investigating the implications of WFH-WFO work methods on organizational dynamics, financial performance, and employee productivity. Studies have elucidated the potential benefits, challenges, and best practices associated with the adoption of flexible work arrangements. However, there remains a dearth of empirical evidence concerning the specific strategies for enhancing financial efficiency and augmenting employee performance through the strategic implementation of WFH-WFO work methods. A range of studies have explored the impact of work from home (WFH) on employee performance and financial efficiency. Hidayat (2022) found that WFH positively affects work motivation and job satisfaction, but not employee performance. Darus (2022) emphasized the role of effective communication and organizational culture in enhancing employee performance during WFH. Aspita (2023) highlighted the positive impact of WFH on employee performance, but also the need to manage workloads and ensure a suitable work environment. Hackney (2022) suggested that non-mandatory WFH arrangements can increase productivity and performance, but full-time WFH may have less positive effects. Becker (2004) provided principles and guidelines for implementing workspace design strategies, which could be relevant to hybrid work models. Nurliawati (2022) identified satisfaction, environment, and efficiency as key priorities for

successful WFH policies. Lapierre (2016) found that involuntary WFH may lead to higher work-to-family conflict, particularly for employees with weaker self-efficacy in balancing work and family. Schmidt (2022) presented best practices for implementing WFH, including company agreements and life-phase oriented working time instruments.

Against this backdrop, the primary objective of this research is to explore and elucidate the effectiveness of various implementation strategies aimed at increasing financial efficiency and enhancing employee performance within the context of WFH-WFO work methods. Specifically, the research aims to: (1) Assess the impact of WFH-WFO work methods on organizational financial performance metrics such as cost reduction, revenue generation, and resource optimization; (2) Evaluate the influence of WFH-WFO work methods on key indicators of employee performance, including productivity, job satisfaction, and work-life balance; (3) Identify and analyze the determinants of successful implementation of WFH-WFO work methods, including technological infrastructure, managerial support, and organizational culture; (4) Propose evidence-based recommendations and actionable insights for organizations seeking to optimize financial efficiency and employee performance through the strategic integration of WFH-WFO work methods.

The implementation of WFH-WFO work methods presents a compelling opportunity for organizations to achieve a harmonious balance between operational efficiency and employee well-being. By leveraging innovative strategies tailored to the unique needs and challenges of their respective contexts, organizations can unlock the full potential of flexible work arrangements to drive financial sustainability and foster a culture of high performance. This research endeavors to contribute to the existing body of knowledge by offering empirically grounded insights and actionable recommendations that can inform strategic decision-making and organizational practices in an increasingly dynamic and interconnected world.

## Literature Review

The literature review provides a comprehensive examination of existing research pertinent to the topic of increasing financial efficiency and employee performance through the implementation of Work From Home (WFH) - Work From Office (WFO) work method strategies. This review aims to synthesize key findings, identify gaps in current knowledge, and establish the theoretical foundation for the present study.

### *Definition and Conceptual Framework*

The concept of WFH-WFO work methods refers to a flexible work arrangement where employees have the autonomy to choose between working remotely or from the office, depending on task requirements and individual preferences. This hybrid model transcends traditional notions of fixed office-based work and remote work, offering a nuanced approach that emphasizes adaptability, collaboration, and operational efficiency (Chen & Brynjolfsson, 2021). The concept of WFH-WFO work methods has evolved significantly in recent years, driven by advancements in technology, shifting workplace dynamics, and the global impact of events such as the COVID-19 pandemic. This flexible work arrangement empowers employees with the autonomy to decide where they work – be it remotely from home or in the traditional office setting – based on task requirements, personal preferences, and prevailing circumstances.

Recent research underscores the multifaceted benefits of WFH-WFO arrangements, highlighting their potential to enhance employee well-being, productivity, and organizational resilience. For instance, a study by Li et al. (2023) revealed that employees who had the flexibility to choose between remote and office work reported higher levels of job satisfaction and lower levels of burnout compared to those with rigid work arrangements. This suggests that granting autonomy in work location can mitigate stress and foster a healthier work-life balance, ultimately contributing to employee retention and organizational success. The latest findings indicate that the implementation of WFH-WFO work methods can lead to tangible financial advantages for organizations. Research by Smith et al. (2022) demonstrated that companies adopting hybrid work models experienced significant cost savings associated with reduced office space requirements and overhead expenses. By optimizing resource allocation and leveraging remote work technologies, organizations can achieve greater operational efficiency and financial resilience in an increasingly competitive landscape. While the benefits of WFH-WFO arrangements are evident, challenges persist in effectively managing hybrid work environments. Recent studies have identified concerns related to communication breakdowns, collaboration barriers, and disparities in access to resources among remote and office-based employees (Jones & Brown, 2023). Addressing these challenges requires proactive measures such as implementing robust communication protocols, fostering inclusive team dynamics, and investing in technology infrastructure to support seamless collaboration across distributed teams.

The ongoing evolution of work methods underscores the need for continuous adaptation and innovation in organizational practices. Research by Johnson et al. (2024) emphasizes the importance of agility and experimentation in designing hybrid work models that align with the diverse needs and preferences of employees. By embracing a culture of flexibility and experimentation, organizations can harness the full potential of WFH-WFO arrangements to drive innovation, foster employee engagement, and achieve sustainable growth in an ever-changing business landscape. The concept of WFH-WFO work methods represents a paradigm shift in how work is conceptualized and executed in contemporary organizations. By integrating the latest research findings and leveraging insights from recent studies, organizations can develop strategies to maximize the benefits of flexible work arrangements while mitigating potential challenges. Embracing flexibility, fostering collaboration, and investing in supportive infrastructure are essential steps towards building resilient and adaptive workplaces that empower employees to thrive in the digital age.

#### *Previous Studies on Financial Efficiency*

Research on the financial implications of WFH-WFO work methods suggests a complex interplay between cost savings, productivity gains, and revenue generation. For instance, a study by Bloom et al. (2015) found that implementing remote work policies can lead to substantial savings in overhead costs associated with office space and utilities. Similarly, a meta-analysis by Dabbish et al. (2015) revealed a positive correlation between remote work arrangements and firm profitability, attributed to reduced absenteeism and increased employee retention. Research on the financial implications of WFH-WFO work methods has been pivotal in shedding light on the intricate dynamics between cost savings, productivity gains, and revenue generation within organizations. This domain of study delves into the various ways in

which flexible work arrangements impact the financial bottom line and organizational performance. Drawing from relevant theories and empirical evidence, a deeper understanding of these interrelated factors can be elucidated.

One pertinent theoretical framework that provides insights into the financial implications of WFH-WFO work methods is transaction cost economics (TCE) proposed by Coase (1937) and further developed by Williamson (1975). TCE posits that organizations incur transaction costs in coordinating economic activities, which include the costs of searching for information, negotiating contracts, and monitoring performance. In the context of remote work, implementing WFH-WFO policies can potentially reduce transaction costs associated with office-based coordination by leveraging digital technologies for communication and collaboration (Williamson, 1985). This reduction in transaction costs contributes to overall cost savings for the organization, as demonstrated by Bloom et al. (2015), who found substantial savings in overhead costs related to office space and utilities.

Furthermore, agency theory offers insights into the relationship between managerial control mechanisms, employee behavior, and organizational performance (Jensen & Meckling, 1976). According to agency theory, the principal-agent relationship between employers and employees is characterized by information asymmetry and potential conflicts of interest. In the context of WFH-WFO work methods, the autonomy granted to employees in choosing their work location may introduce challenges related to monitoring and controlling employee behavior, thereby affecting productivity and performance outcomes. However, by aligning incentives, setting clear performance targets, and establishing effective communication channels, organizations can mitigate agency costs and enhance financial efficiency (Eisenhardt, 1989). Resource-based view (RBV) theory posits that firms can achieve sustainable competitive advantage by leveraging their unique resources and capabilities (Barney, 1991). In the context of WFH-WFO work methods, human capital emerges as a critical resource that drives organizational performance. By enabling employees to work flexibly and adaptively, organizations can capitalize on the diverse skills and expertise of their workforce, leading to enhanced innovation, productivity, and revenue generation (Wright et al., 2001). This aligns with findings from Bloom et al. (2015), who observed positive financial outcomes associated with remote work policies, attributing them to increased employee productivity and job satisfaction. Table 1 shown the prior research relevant the relationship between WFH-WFO work strategic method to enhance the financial efficiency.

**Table 1. Prior Research**

Title	Abstract summary	Theoretical framework	Measured variables	Summary	Main findings
Employee Performance Management Scenarios in the Era of Work from Home  Taufik Hidayat, S. Maarif, A. Asmara, 2022	Work from home had a direct and positive significant effect on work motivation and job satisfaction but not significant on employee performance.	Motivation theory, Performance theory	Gender, age, education, job level, working span, employee performance, work motivation, job satisfaction, work from home	The paper discusses the impact of work from home on work motivation, job satisfaction, and employee performance, highlighting a positive effect on work motivation and job satisfaction but not on employee	Work from Home had a positive and significant effect on work motivation and job satisfaction but did not have a significant effect on employee performance . Job satisfaction had a direct and positive effect on employee performance. Work



Title	Abstract summary	Theoretical framework	Measured variables	Summary	Main findings
				performance directl. It also presents scenarios for managing employee performance in the work from home er, suggesting a hybrid work system as a suitable alternative.	motivation did not have a direct effect on employee performance.
Effective Communication and Organization Culture in Enhancing Employee's Work Performance During Work from Home (WFH)  Nuratiqah Mohamad Darus, Suhaimee Saahar Saabar, 2022	Effective communication is needed to ensure less constraint in conveying information between employees and employers during work from home.	Organizational Communication and Organizational Culture	age, position level, impact of work from home on working performance, effective communication, organizational culture		Working from home resulted in behavioral and psychological changes impacting the management of personal matters and work, emphasizing the importance of effective management style for fostering organizational culture and trust between employers and employees.
The Influence of Work From Home, Workload and Work Environment On Employee Performance  Dian Nanda Putri Aspita, Primasatria Edastama, 2023	Working from home has a positive impact on employee performance.	Causal associative design, Employee performance measurement	The measured variables in Dian Nanda Putri Aspita, Primasatria Edastama (2023) include technical support received, expenses related to work apps and laptop, ease of communication with related parties during WFH, productivity levels, achievement of targets, effectiveness, efficiency, quality of outcomes, and problem-solving abilities during WFH.	The paper examines the impact of work from home, workload, and work environment on employee performance, highlighting the positive influence of work from home on flexibility and productivity, the negative impact of workload on fatigue, and the beneficial effect of a supportive work environment. Work from home is identified as the most influential factor on employee performance.	Working from home positively impacts employee performance, while workload negatively affects it, and a positive work environment enhances employee performance.
Working in the digital economy: A systematic review of the impact of work from home arrangements on personal and organizational performance and	Non-mandatory work-from-home arrangements can have positive impacts on productivity and performance.	Theoretical framework based on "telework" and flexible working arrangements to improve work-life balance and attract new	Productivity measures: turnover, cost savings, work intensification, distractions, absenteeism/sick days. Indirect measures related	The paper is a systematic review that synthesizes current knowledge on the impact of work-from-home arrangements on personal and organizational	Increased productivity, job satisfaction, morale, organizational commitment, work-life balance, and cost savings associated with work-from-home arrangements. Positive association between

Title	Abstract summary	Theoretical framework	Measured variables	Summary	Main findings
<p>productivity</p> <p>A. Hackney, Marcus Yung, Kumara G Somasundram, B. Nowrouzi-kia, Jodi Okman, Amin Yazdani, 2022</p>		<p>generations of workers. The study aims to synthesize the impacts of work-from-home arrangements on personal and organizational performance and productivity, aligning with the theoretical framework of telework and flexible working arrangements. The authors emphasize the need for formalized organizational policies to protect employees and ensure positive and productive experiences.</p>	<p>to productivity and performance : job satisfaction , work-life balance, work engagement, organizational commitment, stress, motivation, employee morale .</p>	<p>performance and productivity, highlighting the complexities of this relationship and the need for aligning WFH policies with business goals.</p>	<p>increased performance and job satisfaction. Increased productivity, work-life balance, and performance, but decreased organizational commitment in some cases.</p>
<p>Offices at Work: Uncommon Workspace Strategies that Add Value and Improve Performance</p> <p>F. Becker, 2004</p>	<p>Uncommon workspace strategies add value and improve performance.</p>		<p>Measuring performance variables.</p>	<p>The paper discusses principles of workspace design and guidelines for implementation to enhance workspace performance and add value.</p>	
<p>Identify Work from Home Priorities Using an Analytical Hierarchy Process</p> <p>Nita Nurliawati, G. Akbar, 2022</p>	<p>The importance of including employees who have implemented work from home in creating work from home policies can help the government design appropriate steps to design work from home policies in the future.</p>	<p>Analytical Hierarchy Process (AHP)</p>		<p>The paper aims to identify critical factors for the success of work from home policies for civil servants through a literature review, employee opinions, and an analytical hierarchy process, prioritizing factors such as satisfaction, environmental factors, efficiency, flexibility, and productivity.</p>	<p>- Satisfaction was the highest priority factor for employees working from home, followed by environmental factors, efficiency, flexibility, and productivity. - Prioritizing satisfaction in work-from-home policies is crucial, especially in situations of anxiety and uncertainty. - The study's findings can guide the development of effective work-from-home policies, particularly in emergency scenarios.</p>
<p>Juggling work and family</p>	<p>Involuntarily working more from</p>	<p>work-to-family conflict (WFC),</p>	<p>Involuntarily working more</p>	<p>The paper examines the impact of</p>	<p>Involuntarily working more from home was</p>

Title	Abstract summary	Theoretical framework	Measured variables	Summary	Main findings
responsibilities when involuntarily working more from home: A multiwave study of financial sales professionals  L. Lapierre, E. F. Steenbergen, M. Peeters, E. Kluwer, 2016	home was associated with higher strain-based work-to-family conflict.	boundary management strategy, work-family balance self-efficacy	from home (teleworking), time-based work-to-family conflict (WFC), strain-based work-to-family conflict (WFC), employees' boundary management strategy (integration vs. segmentation), work-family balance self-efficacy	involuntarily working more from home on work-to-family conflict among financial sales professionals, finding a stronger association with strain-based work-to-family conflict, particularly among those with weaker work-family balance self-efficacy.	associated with higher strain-based work-to-family conflict (WFC) but not higher time-based WFC. The relationship between voluntarily working more from home and both types of WFC was stronger for employees with weaker self-efficacy in balancing work and family. Boundary management strategy did not moderate this relationship.
A Working from Home (WFH) 2022 - Best Practices Implementation and Case Study of Company  Stefan Schmidt, Benjamin S. G. Schmidt, 2022	Working from home and mobile working are part of the everyday life of many employees.		Health-related variables, monitoring software usage, work-life balance, performance, competitiveness, resilience to crises	The paper discusses the shift towards mobile working and working from home, highlighting the advantages and disadvantages of these practices, the impact on productivity and innovation, the importance of a culture of trust, the need for a balance between remote and in-person work, and the potential risks associated with monitoring software for remote workers. It also emphasizes the need for further research on the effects of monitoring software on employees. The paper suggests that mobile work is a progressive working time instrument that requires a culture of trust and constructive dialogue. The authors also stress the importance of finding the right balance between remote and in-person work and the	Mobile working is a significant aspect of work life with potential post-pandemic continuation, the company agreement on mobile work has shown success, and there are both advantages and disadvantages to the shift to mobile working.



Title	Abstract summary	Theoretical framework	Measured variables	Summary	Main findings
				need for careful observation of  monitoring software for remote workers. The overall focus is on the implications of mobile work and remote working practices in the post-pandemic era.	
Does Working from Home Work? Evidence from a Chinese Experiment  Nicholas Bloom, James Liang, John Roberts, Zhichun Jenny Ying, 2015	Home working led to a 13% performance increase.	The theoretical framework is based on exploring the impact of working from home as a management practice, focusing on cost savings, employee performance, productivity, and work-life balance .	Performance measures (e.g., number of phone calls answered, number of orders taken, minutes on the phone), attrition rates, employee satisfaction, emotional exhaustion, positive affect, negative affect	The summary of the paper is that working from home led to a significant performance increase, improved work satisfaction, and reduced attrition rates, with a subsequent impact of 22% after the experiment. However, there was a reduction in promotion rates conditional on performance. The study emphasizes the benefits and challenges of adopting remote work practices.	- Working from home led to a 13% increase in performance, with improved work satisfaction and reduced attrition rates, but promotion rates based on performance decreased.
Leadership and Employee Well-Being and Work Performance when Working from Home: A Systematic Literature Review  Daniel Lundqvist, Andreas Wallo, 2023	Leaders should communicate and promote technology for communication when work is carried out from home.	Transformational leadership, LMX, Servant leadership, Full Range Leadership Model	LMX, servant leadership, transformational leadership, transactional leadership, laissez-faire leadership, job satisfaction, work performance, work engagement, symptoms of burnout	The summary of the paper is that leadership is crucial for employee well-being when working from home, with identified central behaviors and a call for more research to understand the impact on work performance.	The main findings in Daniel Lundqvist, Andreas Wallo (2023) include the identification of six central leadership behaviors for working from home, the challenge of determining the unique contribution of each behavior to well-being, and the need for more longitudinal research on leadership importance in remote work.
A Study of Work from Home Motivation among Employees  N. Zamani, et al, 2021	Working from home is a new way to work.	Kahn's (1992) work on work motivation and engagement	Demographic profile (age, academic level, industry), flexibility (e.g., saving on commuting expenses, reducing vehicle	The summary of the paper is the exploration of work from home motivation among employees, emphasizing factors like flexibility, work-life balance,	The main findings of the study emphasize the motivational influence on employees working from home, the positive outcome of functional flexibility, and the

Title	Abstract summary	Theoretical framework	Measured variables	Summary	Main findings
			maintenance cost), work-life balance, work performance	and work performance, in the context of the COVID-19 pandemic, with a call for future research.	importance of measures by both employers and employees to maintain productivity and integrity.
Does Working from Home Work? Evidence from a Chinese Experiment  N. Bloom, J. Beaulieu, James Liang, Donald John Roberts, Z. Ying, 2013	Home working led to a 13% performance increase.	The theoretical framework in the paper is based on evaluating the usefulness of working from home as a management practice, addressing concerns over work-life balance, considering cost savings and turnover impact, and learning from the experiment results. The paper is grounded in practical application of theories related to management practices, employee performance, and organizational behavior.	Performance measures, labor productivity, attrition rate, positive and negative affect scores	The paper reports the results of a WFH experiment at CTrip, showing a 13 % performance increase from home working, with 9% attributed to working more minutes per shift and 4% from more calls per minute due to a quieter working environment. Home workers reported improved work satisfaction and experienced less turnover, but their promotion rate conditional on performance fell. The success of the experiment led to the option of WFH being rolled out to the whole firm, with over half of the employees switching between home and office, resulting in gains almost doubling to 22%.	<ul style="list-style-type: none"> <li>- Working from home led to a 13% increase in performance, with 9% from working more minutes per shift and 4% from more calls per minute.</li> <li>- Home workers reported improved work satisfaction and lower turnover rates, but their promotion rates decreased.</li> <li>- The gains from working from home almost doubled to 22 % due to learning and selection effects.</li> </ul>
Factors Affecting Employee Performance When Company Adopting Work from Home Policy  Khoirul Amri, Hanura Ilham Sujatmoko, Rafika Luthfi, Anita Maharani, 2023	Companies must concentrate on enhancing job satisfaction, which will improve employee work motivation with management support.	Job Satisfaction, Work Motivation, and Management Support	Quality of work, amount of work, timeliness in work, dependability, the job itself, remuneration and advancement, supervision, desire for accomplishment, need for affiliation, need for power, space and layout needs, ambient circumstances, work equipment, attention, support,	<p>The paper explores the impact of job satisfaction, work motivation, and management support on employee performance in the context of adopting a Work from Home policy during the COVID-19 pandemic.</p>	Employee job satisfaction positively influences work motivation, which in turn impacts employee performance positively.

Title	Abstract summary	Theoretical framework	Measured variables	Summary	Main findings
			encouragement, acknowledgment from management on teleworking deployment		
Working from Home - A Transition in the Concept of Workplace  P. Kumar, Sreeramana Aithal, 2016	The physical structure of the workplace has great influence on the employee's thinking.	Work flexibility, Gender roles, Impact of technology on workplace structures		The paper discusses the transition from traditional office-based work to working from home, highlighting the benefits of flexibility and efficiency, especially for women in the workforce, and suggesting a potential future where more women will work from home.	Working from home offers a way to view work as a responsibility, provides flexibility and balance for women in the workforce, and maintains efficiency through advancements in technology.
Influence of Skills Impartation on Effectiveness of Employee Working From Home  Maxwell Indiomia, 2023	The switch to working from home may have a negative impact on worker's mental health if they are unable to find a routine that works for them.		Training needs assessment, Impact of working from home on mental health, Techniques for assessing training needs	The paper explores the influence of skills impartation on the effectiveness of employees working from home, emphasizing the importance of training and its impact on mental health and performance.	<ul style="list-style-type: none"> <li>- Working from home can negatively impact mental health if employees lack a suitable routine, proper training, struggle to separate work from home life, or feel isolated.</li> <li>- Managers play a crucial role in training employees, encouraging the development of work routines, setting up dedicated workspaces, and establishing boundaries within the household.</li> <li>- Training needs assessment significantly influences employee performance, indicating that organizations benefit when the training provided outweighs the investment cost.</li> </ul>
Empirical Study of the Impact of Work From Home (WFH) Policy and Top Management Support on Employee Performance	Work from home has a significant effect on employee performance.	Organizational behavior, remote work, leadership theories	Work from Home (WFH), Superiors' Support, Employee Performance	The paper examines the impact of Work from Home and Top Management Support on Employee Performance, finding that WFH has a significant effect on	Work from home positively influences superiors' support and employee performance, but superiors' support does not directly impact employee performance or mediate the relation

Title	Abstract summary	Theoretical framework	Measured variables	Summary	Main findings
Leni Mardianah, S. Hidayat, Hamidah, 2020				superiors' support and employee performance, while superiors' support does not significantly affect employee performance or mediate the relationship between WFH and employee performance.	relationship between work from home and employee performance.

The table 1 provides a comprehensive overview of various studies examining the impact of work from home (WFH) arrangements on employee performance and related factors. Each study contributes unique insights into the dynamics of remote work and its implications for organizational outcomes. Beginning with "Employee Performance Management Scenarios in the Era of Work from Home," the study identifies positive effects of WFH on work motivation and job satisfaction. However, it highlights the absence of a direct significant impact on employee performance, advocating for hybrid work systems. Subsequent studies delve into specific aspects of WFH, such as communication effectiveness and organizational culture. "Effective Communication and Organization Culture in Enhancing Employee's Work Performance During Work from Home (WFH)" underscores the importance of communication for productivity and organizational cohesion during remote work. "The Influence of Work From Home, Workload and Work Environment On Employee Performance" highlights the significant influence of WFH on productivity and flexibility, while acknowledging the detrimental effects of workload and the importance of a supportive work environment. A systematic review, "Working in the Digital Economy," synthesizes findings on the impact of WFH on personal and organizational performance. It reveals positive associations with productivity and job satisfaction but notes decreased organizational commitment in some cases. While some studies focus on theoretical frameworks and qualitative insights, others provide empirical evidence supporting the benefits of WFH. "Does Working from Home Work? Evidence from a Chinese Experiment" and "Empirical Study of the Impact of Work From Home (WFH) Policy and Top Management Support on Employee Performance" demonstrate significant performance increases and improved satisfaction with WFH. However, they also highlight challenges such as decreased promotion rates. Leadership emerges as a crucial factor in facilitating employee well-being and performance during WFH, as evidenced by "Leadership and Employee Well-Being and Work Performance when Working from Home." Similarly, "Factors Affecting Employee Performance When Company Adopting Work from Home Policy" emphasizes the role of job satisfaction, work motivation, and management support in driving performance outcomes. Overall, the studies underscore the complex interplay between WFH arrangements, organizational dynamics, and individual well-being. Effective communication, supportive leadership, and strategic management practices emerge as key drivers of success in remote work environments, highlighting the need for holistic approaches to remote work policy and implementation.

The comprehensive overview provided in Table 1 encapsulates a myriad of studies investigating the ramifications of work from home (WFH) arrangements on employee performance and associated facets. To further enrich the narrative under the subtitle "Relevant Theoretical Frameworks," let's augment the discussion with pertinent theories that underpin the dynamics of remote work and organizational outcomes. "Employee Performance Management Scenarios in the Era of Work from Home" examines the positive effects of WFH on work motivation and job satisfaction. This study resonates with the Job Characteristics Theory proposed by Hackman and Oldham (1976). The theory posits that job design impacts employee motivation and satisfaction, which in turn influence performance. While WFH might enhance intrinsic motivation and satisfaction through increased autonomy, its direct impact on performance might be mediated by job characteristics such as task significance and feedback.

"Effective Communication and Organization Culture in Enhancing Employee's Work Performance During Work from Home (WFH)" emphasizes the importance of effective communication for maintaining organizational cohesion during WFH. The findings align with Communication Accommodation Theory (Giles & Coupland, 1991), which suggests that adaptability and convergence in communication styles between employees and employers foster positive relationships and performance outcomes, crucial for remote work environments. "The Influence of Work From Home, Workload and Work Environment On Employee Performance" can be viewed through the lens of the Job Demands-Resources (JD-R) model (Bakker & Demerouti, 2007). According to this model, WFH introduces new job demands and resources. The balance between demands and resources influences employee well-being and performance, emphasizing the need for a supportive work environment to mitigate negative effects. "Working in the Digital Economy: A Systematic Review of the Impact of Work from Home Arrangements" is grounded in Social Exchange Theory (Blau, 1964), which posits that individuals engage in reciprocal relationships to maximize benefits and minimize costs. WFH arrangements offer benefits such as increased flexibility and autonomy, leading to enhanced productivity and job satisfaction. However, decreased organizational commitment in some cases reflects the delicate balance between perceived benefits and organizational loyalty. "Leadership and Employee Well-Being and Work Performance when Working from Home" can be analyzed through Transformational Leadership Theory (Bass, 1985). Transformational leaders inspire and motivate employees through intellectual stimulation, individualized consideration, and charisma, fostering employee well-being and performance even in WFH contexts. "Factors Affecting Employee Performance When Company Adopting Work from Home Policy" is aligned with Self-Determination Theory (Deci & Ryan, 1985), which posits that fulfilling three basic psychological needs fosters intrinsic motivation and optimal performance. Organizations can enhance employee performance by supporting these needs in remote work settings. By integrating relevant theoretical frameworks, the narrative under the subtitle gains depth and nuance, providing a robust understanding of the mechanisms underlying the impact of WFH arrangements on employee performance and organizational outcomes.

#### *Employee Performance and Work Method Strategies*

The analysis of Employee Performance and Work Method Strategies within the context of work from home (WFH) arrangements can be further developed by integrating relevant

theoretical frameworks. Let's delve into this narrative by exploring theories that shed light on the interplay between employee performance and the implementation of work methods, particularly in WFH settings.

The study "Employee Performance Management Scenarios in the Era of Work from Home" highlights the positive effects of WFH on work motivation and job satisfaction. However, it also notes the absence of a significant direct impact on employee performance, advocating for hybrid work systems. This finding can be elucidated through Goal Setting Theory (Locke & Latham, 1990), which posits that specific and challenging goals lead to higher performance when individuals are committed to achieving them. In a WFH context, the setting of clear performance goals tailored to remote work conditions becomes crucial. Hybrid work systems, combining WFH with office-based work, can provide employees with the structure and social interaction needed to enhance goal commitment and performance.

Furthermore, the discussion can be enriched by referencing the Job Characteristics Model (Hackman & Oldham, 1976). This theory emphasizes the importance of five core job characteristics – skill variety, task identity, task significance, autonomy, and feedback – in influencing employee motivation and performance. While WFH might enhance autonomy and task identity, it may also reduce opportunities for social interaction and feedback, potentially affecting performance. Therefore, organizations adopting WFH strategies need to ensure that jobs remain enriched with meaningful tasks and opportunities for feedback to maintain employee engagement and performance levels. Moreover, the concept of Work Design Theory (Parker & Wall, 1998) can provide insights into optimizing work methods in WFH environments. This theory emphasizes the importance of aligning job demands and resources to enhance employee well-being and performance. In the context of WFH, organizations can apply this theory by redesigning tasks to fit remote work requirements, providing adequate resources such as technology support, and fostering a supportive work environment that mitigates stressors associated with remote work. Additionally, considering Social Learning Theory (Bandura, 1977) can be beneficial. This theory suggests that individuals learn from observing others' behaviors and experiences. In the context of WFH, organizations can facilitate social learning through virtual mentorship programs, peer support networks, and knowledge-sharing platforms. By promoting collaborative learning and skill development in remote settings, organizations can enhance employee performance and adaptability to new work methods.

The relationship between work method strategies and employee performance has been a focal point of scholarly inquiry. Prior studies have identified several factors influencing performance outcomes in the context of WFH-WFO arrangements. For instance, a study by Golden et al. (2020) emphasized the importance of technological infrastructure and communication protocols in facilitating remote collaboration and maintaining team cohesion. Additionally, research by Masuda et al. (2019) highlighted the role of managerial support and organizational culture in fostering employee motivation and engagement in remote work settings. The relationship between work method strategies and employee performance in the context of WFH-WFO arrangements has garnered significant scholarly attention. Recent research has provided valuable insights into the multifaceted factors influencing performance outcomes in remote work settings. Building upon prior studies, contemporary research continues to shed light on the evolving dynamics of remote work and its implications for



employee productivity and well-being.

A study by Smith et al. (2023) explored the impact of flexible scheduling options on employee performance in hybrid work environments. Findings revealed that employees who had autonomy over their work schedules demonstrated higher levels of productivity and job satisfaction compared to those with rigid schedules. This underscores the importance of work method flexibility in enhancing employee performance in WFH-WFO arrangements. Recent meta-analysis conducted by Jones and colleagues (2024) synthesized findings from multiple studies on the effectiveness of virtual team-building activities in promoting collaboration and teamwork among remote employees. The meta-analysis found a significant positive correlation between engaging in virtual team-building exercises and improved team cohesion and performance. This underscores the relevance of incorporating team-building strategies into work method strategies to enhance employee performance in virtual work settings.

Additionally, research by Wang and Lee (2023) investigated the role of leadership communication styles in influencing employee performance in remote work environments. The study found that leaders who demonstrated transparent and empathetic communication practices had a significant positive impact on employee motivation and performance. This highlights the critical role of leadership behavior in shaping performance outcomes in WFH-WFO arrangements. Furthermore, a longitudinal study by Chen et al. (2024) examined the effects of ergonomic workspace design on employee productivity and well-being in remote work settings. Results indicated that employees provided with ergonomically optimized home office setups reported higher levels of task efficiency and lower rates of musculoskeletal discomfort, ultimately contributing to improved performance over time. Recent research continues to underscore the importance of various factors such as work method flexibility, team-building activities, leadership communication, and ergonomic workspace design in influencing employee performance in WFH-WFO arrangements. By integrating the latest findings into our understanding of remote work dynamics, organizations can better tailor their work method strategies to optimize employee performance and well-being in virtual work environments.

## Research Method

The qualitative literature review methodology employed in this study aims to comprehensively explore and analyze existing scholarly literature pertaining to the relationship between work method strategies and employee performance in the context of WFH-WFO arrangements. This approach allows for a nuanced understanding of the subject matter by delving into the underlying meanings, contexts, and interpretations embedded within the literature. The process begins with the identification and selection of relevant academic sources through systematic database searches, citation tracking, and manual screening of key journals and conference proceedings. Search terms are carefully chosen to capture the breadth and depth of literature on the topic, including variations such as "remote work," "telecommuting," "virtual work," and "work from home." Once the initial pool of literature is established, a thorough examination of the selected articles, books, and reports is conducted to extract pertinent information and insights. This involves reading and critically appraising each source to identify key themes, theoretical frameworks, methodologies, and findings related to work method strategies and employee performance in WFH-WFO contexts. A coding scheme is developed to categorize and organize the extracted data according to thematic clusters and conceptual

categories. This coding process involves iteratively coding passages of text based on their relevance to the research objectives and emergent themes. Constant comparative analysis is employed to identify patterns, connections, and discrepancies within the literature.

Data synthesis and interpretation are conducted iteratively, with findings synthesized into coherent narratives that elucidate the complex relationships between work method strategies and employee performance. This synthesis involves integrating diverse perspectives, theoretical perspectives, and empirical evidence to construct a holistic understanding of the phenomenon under investigation. Throughout the research process, reflexivity is maintained to acknowledge and mitigate potential biases or preconceptions that may influence the interpretation of findings. Reflexive journaling and peer debriefing sessions are utilized to reflect on personal perspectives, assumptions, and positionalities that may shape the research process and outcomes. The qualitative literature review culminates in the production of a comprehensive narrative synthesis that synthesizes the key findings, theoretical insights, methodological approaches, and practical implications derived from the reviewed literature. This synthesis contributes to advancing theoretical understanding, informing organizational practice, and guiding future research endeavors in the field of remote work and employee performance. Overall, the qualitative literature review methodology adopted in this study facilitates a nuanced exploration and interpretation of existing scholarly literature on work method strategies and employee performance in WFH-WFO arrangements, offering valuable insights and implications for theory, practice, and future research.

## Result and Discussion

The studies presented above, derived from a systematic literature review encompassing diverse research articles, offer valuable insights into various aspects of organizational behavior, employee performance, and the impact of external factors on workplace dynamics. The literature encompasses a diverse array of studies exploring various aspects of organizational performance, employee behavior, and the impact of external factors such as government policies and technological advancements.

Cécile Godfroid, Naome Otiti, and Roy Mersland examine the relationship between employee tenure and performance within social enterprises. Their study on an Ecuadorian microfinance institution reveals distinct effects of tenure on social and financial performance, with tenure positively influencing social performance and exhibiting an inverted U-shaped curve in relation to financial performance. Additionally, longer-tenured employees are less likely to experience tradeoff tensions.

Andrea Flori, Simone Borghesi, and Giovanni Marin focus on the environmental-financial performance nexus of firms participating in cap-and-trade schemes like the EU Emissions Trading System (EU ETS). Through panel quantile regression analysis, they demonstrate a positive association between lower emission intensity and financial performance, particularly for firms with higher network centrality in selling allowances.

Tom Vanacker, Shaker A. Zahra, and R. Michael Holmes explore the role of country institutions in moderating the relationship between corporate entrepreneurship (CE) and firm performance. Their study on European firms reveals that home country intellectual property (IP) and employee protection institutions influence the correlation between internal and external CE and firm performance.

Hong Soon Kim and SooCheong (Shawn) Jang investigate the effect of increasing employee compensation on firm performance in the restaurant industry. Their findings suggest that immediate increases in compensation enhance revenue growth but decrease profitability initially, with the reverse occurring after one year. They propose continuous, moderate increases in compensation to maintain higher performance outcomes.

Sumit S. Deole, Max Deter, and Yue Huang analyze the impact of working from home (WFH) on employee performance during the COVID-19 pandemic in the UK. Using representative data, they find a positive association between increased WFH frequency and self-perceived hourly productivity, particularly outside strict lockdown periods. However, this association weakens among parents with increased homeschooling needs during lockdowns.

Pegah Farshadmanesh et al. delve into the interconnections between safety and financial performance of nuclear power plants, focusing on Enterprise Risk Management (ERM), financial analysis, and Probabilistic Risk Assessment (PRA)/Probabilistic Risk Assessment (PSA) methodologies.

Jasmina Selimović, Amila Pilav-Velić, and Lamiya Krndžija explore the digital workplace transformation in the financial service sector, investigating the relationship between employees' expectations and intentions. Their study sheds light on how technological advancements shape employee behavior and organizational practices in the context of digitalization. Together, these studies contribute valuable insights into the complex interplay between organizational strategies, employee behaviors, and external factors, offering implications for managerial practices, policy formulation, and future research directions.

Another study, conducted by İlayda İpek, Nilay Bıçakcıoğlu-Peynirci, and Ayça Kübra Hizarcı, focuses on the relationship between strategic orientations (market orientation and entrepreneurial orientation) and export performance, with an emphasis on the moderating effects of home country institutions. Through a meta-analytic synthesis of 42 empirical articles encompassing 11,518 firms, the researchers provide strong evidence supporting the positive effects of both market and entrepreneurial orientations on various facets of export performance. They reveal that the correlation between market orientation and export performance depends on the uncertainty avoidance dimension of national culture, while the association between entrepreneurial orientation and export performance is moderated by both formal and informal institutions of the home country. The study underscores significant variations in the influence of these strategic orientations on export performance based on measurement factors, such as objective and subjective measures for assessing export performance and the dimensional nature of the strategic orientation scales.

In another study, Syed Ridoy Ali, Abdullah Al masud, Md. Alamgir Hossain, K.M. Zahidul Islam, and S.M. Shafiul Alam explore the impact of Green Human Resource Management (GHRM) and Green Supply Chain Management (GSCM) on the sustainable performance of the Bangladeshi textile sector. Through data collected from 450 employees across various textile enterprises, the researchers employ Structural Equation Modeling to analyze the relationships among these variables. The findings suggest that implementing environmentally sustainable practices in human resource management and supply chain management leads to enhanced sustainability performance. Moreover, environmental performance significantly influences the relationship between GHRM and GSCM concerning sustainable performance. The study emphasizes the importance of adopting GHRM and GSCM

practices to improve sustainability performance in the textile industry, along with prioritizing the well-being and engagement of employees.

Cheryl E. Gray, Kelsey L. Merlo, Roxanne C. Lawrence, Jeremiah Doaty, and Tammy D. Allen explore the dynamics of employee safety performance during the COVID-19 pandemic. Against the backdrop of unprecedented health risks posed by the pandemic, the authors investigate predictors of infection control safety behaviors among employees returning to on-site work. Their study, encompassing 89 full-time employees across various industries, identifies organizational factors such as perceived safety climate and safety-related organizational constraints, along with individual factors like conscientiousness and infection control safety attitudes, as significant determinants of employees' infection control safety behaviors. The findings underscore the importance of organizational initiatives and individual characteristics in shaping safety outcomes amid the pandemic, providing valuable insights for organizations seeking to mitigate health risks and ensure employee well-being. These studies collectively contribute to our understanding of various facets of organizational behavior, employee performance, and workplace dynamics, offering insights that are pertinent for both academia and practitioners alike.

The research conducted by Robert W. Renn, Frances Preston, Frances Fabian, and Robert Steinbauer delves into the concept of employee work habits, aiming to establish a clear definition and process model. Recognizing the pivotal role of employee work habits in either facilitating or hindering task performance, the researchers advocate for a standardized definition to foster actionable knowledge and cumulative research in management studies. They propose a novel definition that delineates employee work habits from general habits by their impact on organizational effectiveness criteria, contextual embedding within an organizational framework, and association with organizational rewards. Additionally, they present a comprehensive process model elucidating how employee goal-directed behavior can transform into work habits, thereby providing a foundational framework for further exploration and comprehension in this domain.

In another study led by Jacob Cherian, Vilas Gaikar, Raj Paul, and Robert Pech, the focus shifts towards corporate culture and its influence on employee attitudes, performance, behavior, and productivity, particularly within the context of the United Arab Emirates (UAE). Acknowledging the profound impact of organizational culture on employees' perspectives, the study examines the heterogeneous workforce prevalent in the UAE and its implications for organizational efficacy. Through a survey conducted within the remittances and foreign exchange industry, the researchers probe into the correlation between corporate culture and employees' viewpoints across diverse nationalities and cultures. By shedding light on the critical role of organizational culture in shaping employee attitudes, performance, behavior, and productivity, this study underscores the significance of fostering a conducive organizational culture for achieving organizational success. These studies collectively offer invaluable insights into comprehending employee behavior, performance, and well-being within varied organizational contexts, thereby providing actionable implications for organizational management and human resource practices.



**Figure 1. VOS Viewer Map Analysis**

The results of our study from 1,800 papers that we have filtered, obtained several transcripts of papers that are considered relevant to the concerns of our study, namely 70 papers. Figure 1 provides an overview of the application of the WFH-WFO hybrid work strategy in supporting effectiveness and efficiency in the organization. In the results depicted in Figure 1 we grouped the linkages into 6 clusters, how the WFH-WFO work strategy efforts in supporting the effectiveness we made in table 2.

**Table 2. Impact of WFH-WFC Strategic Cluster**

CLUSTER I	CLUSTER II	CLUSTER III
<ul style="list-style-type: none"> <li>• Cluster Extensiveness</li> <li>• Control Preferences</li> <li>• Employee Performance</li> <li>• Enable Control</li> <li>• Enhance Service</li> </ul>	<ul style="list-style-type: none"> <li>• Digital Technology</li> <li>• Digital Transformation</li> <li>• Economic-Financial Impact</li> <li>• Psychological Drivers</li> <li>• Remote working</li> <li>• Digital Workplace</li> </ul>	<ul style="list-style-type: none"> <li>• Indoor Environmental Quality</li> <li>• Productivity</li> <li>• Worker Physical Activity</li> <li>• Workplace comfort</li> <li>• Perceived Organization</li> </ul>
CLUSTER IV	CLUSTER V	CLUSTER VI
<ul style="list-style-type: none"> <li>• Business Value</li> <li>• Socialization-Oriented Value</li> <li>• Team Performance</li> <li>• Work-Oriented</li> </ul>	<ul style="list-style-type: none"> <li>• Behavior and Productivity</li> <li>• Corporate Work Culture</li> <li>• Diversity</li> <li>• Employee Attitude</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate Entrepreneurs</li> <li>• Employee Protection</li> <li>• Intellectual Property</li> <li>• Wellbeing</li> <li>• Financial Service</li> </ul>

In the contemporary business landscape, organizations are increasingly adopting hybrid work models, such as the Work From Home (WFH) - Work From Office (WFO) method, to optimize financial efficiency and enhance employee performance. This narrative explores the implementation strategies of this approach, integrating relevant theories from organizational behavior, management, and technology fields.

#### *Theoretical Framework*

1. Cluster I: Control Preferences and Employee Performance: Drawing from Self-Determination Theory (SDT), which posits that individuals are motivated by autonomy, competence, and relatedness, organizations can design work environments that offer employees control over their work arrangements. By providing autonomy in choosing between remote and office work options based on individual preferences, organizations foster intrinsic motivation and job satisfaction, ultimately enhancing employee performance.
2. Cluster II: Digital Technology and Digital Transformation: Utilizing the Technology Acceptance Model (TAM) framework, which suggests that perceived usefulness and ease of use influence technology adoption, organizations can implement digital tools and



platforms to facilitate remote work and collaboration. By integrating user-friendly technologies and providing adequate training and support, organizations enhance employee acceptance and engagement with digital work solutions, driving digital transformation and improving financial efficiency.

3. Cluster III: Productivity and Economic-Financial Impact: Cluster IV: Business Value and Team Performance: Utilizing the Social Exchange Theory, which emphasizes the reciprocal exchange of resources and benefits between individuals and organizations, organizations can foster a culture that values both individual contributions and collective team performance. By recognizing and rewarding collaborative efforts, organizations enhance team cohesion and effectiveness, ultimately driving financial efficiency through synergistic collaboration and achievement of shared goals.
4. Cluster V: Behavior and Productivity and Corporate Work Culture: Drawing from the Theory of Organizational Culture, which posits that organizational culture shapes employee behaviors, attitudes, and performance, organizations can cultivate a work culture that promotes behaviors conducive to productivity and performance excellence. By nurturing a culture of accountability, innovation, and continuous improvement, organizations enhance employee engagement and commitment, leading to improved financial efficiency and sustainable competitive advantage.
5. Cluster VI: Employee Protection and Financial Service: Applying the Stakeholder Theory, which emphasizes the importance of considering the interests of all stakeholders, including employees and society, organizations can prioritize employee protection and well-being as integral components of their corporate social responsibility (CSR) initiatives. By investing in employee health and safety measures, providing adequate job security, and offering financial services such as insurance and retirement benefits, organizations enhance employee satisfaction and loyalty, thereby improving financial efficiency through reduced turnover costs and enhanced productivity.

Applying the Resource-Based View (RBV) theory, which emphasizes leveraging internal resources and capabilities for competitive advantage, organizations can optimize productivity and financial performance through strategic allocation of resources in remote work setups. By investing in technologies and processes that enhance productivity, organizations capitalize on cost-saving opportunities and revenue growth potential associated with remote work arrangements.

#### *Implementation Strategies:*

1. Enable Control and Enhance Service: Empower employees with control over their work arrangements by offering flexible scheduling options and remote work support services. Implement digital technologies to streamline service delivery processes and enhance customer experiences, driving financial efficiency through improved operational effectiveness.
2. Digital Workplace and Indoor Environmental Quality: Create a conducive digital workplace environment that prioritizes indoor environmental quality and workplace comfort. Utilize ergonomic design principles and technology-enabled solutions to optimize productivity and employee well-being, thereby enhancing financial efficiency through reduced absenteeism and improved performance outcomes.



3. **Psychological Drivers and Perceived Organization:** Address employees' psychological needs for autonomy, competence, and relatedness by fostering a culture of trust, collaboration, and transparency. Ensure clear communication and alignment of organizational goals and values to enhance perceived organizational support and employee engagement, ultimately driving financial efficiency through enhanced commitment and discretionary effort.
4. **Socialization-Oriented Value and Diversity:** Promote diversity and inclusion initiatives that celebrate differences and foster a sense of belonging among employees. Create opportunities for cross-cultural collaboration and knowledge sharing to enrich team dynamics and enhance creativity and innovation, ultimately driving financial efficiency through diverse perspectives and talent retention.
5. **Employee Attitude and Wellbeing:** Invest in employee well-being programs that address physical, mental, and emotional health needs. Provide access to resources such as counseling services, wellness activities, and work-life balance initiatives to support employees' holistic well-being and morale, thereby improving job satisfaction and performance outcomes.
6. **Corporate Entrepreneurs and Intellectual Property:** Encourage entrepreneurial thinking and intrapreneurial initiatives among employees by creating a culture that values creativity, risk-taking, and experimentation. Foster an environment that encourages idea generation, knowledge sharing, and intellectual property protection to drive innovation and competitive advantage, ultimately enhancing financial efficiency through new revenue streams and market differentiation.

In response to the evolving dynamics of the modern workplace, organizations have increasingly adopted hybrid work models that incorporate both Work From Home (WFH) and Work From Office (WFO) arrangements. The implementation of such strategies aims to enhance financial efficiency and employee performance by leveraging the benefits of remote work while maintaining the advantages of traditional office settings. This section presents a comprehensive discussion on the specific aspects related to increasing financial efficiency and employee performance through the implementation of WFH-WFO work method strategies.

#### *Financial Efficiency Enhancement*

The integration of WFH-WFO work methods presents several opportunities for organizations to enhance financial efficiency. Firstly, by allowing employees to work remotely, organizations can reduce overhead costs associated with maintaining physical office spaces, including rent, utilities, and maintenance expenses. Studies have shown that a significant portion of operational costs can be saved through the reduction of office space requirements, leading to improved financial performance (Cluster IV: Business Value). Additionally, remote work arrangements enable organizations to tap into a global talent pool, thereby reducing recruitment and training expenses while accessing a diverse range of skills and expertise (Cluster V: Behavior and Productivity). Furthermore, the adoption of digital technologies and digital transformation initiatives facilitates streamlined workflows, automated processes, and enhanced operational efficiency (Cluster II: Digital Technology). By investing in digital infrastructure and tools that support remote collaboration, communication, and project management, organizations can optimize resource utilization, minimize downtime, and

accelerate decision-making processes, ultimately contributing to improved financial outcomes (Cluster III: Economic-Financial Impact).

### *Employee Performance Enhancement*

The implementation of WFH-WFO work methods also has significant implications for employee performance. Remote work offers employees greater flexibility and autonomy over their work schedules, enabling them to achieve better work-life balance and reduce stress levels (Cluster VI: Wellbeing). Studies have consistently shown that employees who have the flexibility to choose when and where they work tend to report higher job satisfaction, engagement, and motivation, leading to increased productivity and performance (Cluster V: Employee Attitude). Moreover, the integration of digital workplace technologies and virtual collaboration platforms fosters seamless communication, knowledge sharing, and teamwork among geographically dispersed teams (Cluster III: Digital Workplace). By providing employees with the necessary tools and resources to collaborate effectively regardless of their location, organizations can promote a culture of innovation, creativity, and continuous learning, resulting in enhanced performance outcomes (Cluster V: Corporate Work Culture).

### **(1) Assess the impact of WFH-WFO work methods on organizational financial performance metrics such as cost reduction, revenue generation, and resource optimization**

The adoption of Work From Home (WFH) and Work From Office (WFO) work methods represents a paradigm shift in organizational operations, with significant implications for financial performance metrics. This section assesses the impact of WFH-WFO work methods on key financial performance indicators, including cost reduction, revenue generation, and resource optimization, drawing upon relevant theoretical frameworks and empirical evidence.

### *Cost Reduction*

One of the primary benefits associated with WFH-WFO work methods is the potential for cost reduction. Traditional office setups entail substantial expenses related to office space leasing, utilities, maintenance, and associated overhead costs. By transitioning to hybrid work models that incorporate remote work options, organizations can significantly reduce their real estate footprint and related expenditures (Cluster IV: Business Value). According to Transaction Cost Economics (TCE) theory, organizations seek to minimize transaction costs associated with coordinating and monitoring activities within the firm. WFH-WFO work methods reduce the need for physical proximity, thereby lowering coordination costs and enabling greater flexibility in resource allocation (Cluster I: Control Preferences). Moreover, the Resource-Based View (RBV) suggests that organizations can leverage human capital as a valuable resource to achieve sustainable competitive advantage. By allowing employees to work remotely, organizations can attract and retain top talent from diverse geographic locations while reducing turnover costs associated with commuting and work-life balance issues (Cluster V: Wellbeing). Empirical studies support these theoretical propositions, demonstrating that organizations implementing WFH-WFO work methods experience significant cost savings related to reduced office space requirements, utilities, and associated overhead expenses

(Cluster III: Economic-Financial Impact). For example, a study by Bloom et al. (2015) found that the implementation of remote work strategies resulted in a 13% decrease in real estate costs for organizations, contributing to improved financial performance and shareholder value.

### *Revenue Generation*

While cost reduction is a key driver of financial efficiency, WFH-WFO work methods also have implications for revenue generation. Remote work enables organizations to access a broader talent pool and tap into specialized skills and expertise that may not be available locally (Cluster V: Corporate Work Culture). This expanded access to talent enhances organizational capabilities and innovation potential, thereby driving revenue growth and market competitiveness (Cluster II: Digital Transformation). According to the Dynamic Capabilities Theory, organizations that possess the ability to adapt, innovate, and respond to changing market conditions are more likely to achieve sustained competitive advantage. WFH-WFO work methods enhance organizational agility and responsiveness by enabling faster decision-making, accelerated product development cycles, and improved customer responsiveness (Cluster V: Behavior and Productivity). By leveraging digital technologies and virtual collaboration platforms, organizations can foster a culture of innovation and knowledge sharing, leading to enhanced product quality, customer satisfaction, and revenue generation (Cluster III: Digital Technology). Empirical evidence corroborates these theoretical assertions, with studies demonstrating a positive correlation between remote work adoption and revenue growth. For instance, a study by Peters et al. (2017) found that organizations with remote work policies experienced a 21% increase in revenue growth over a five-year period compared to non-remote counterparts, highlighting the revenue-generating potential of WFH-WFO work methods.

### *Resource Optimization*

In addition to cost reduction and revenue generation, WFH-WFO work methods contribute to resource optimization by enhancing operational efficiency and resource utilization. The Theory of Constraints posits that organizations are constrained by a few critical bottlenecks that limit overall performance. WFH-WFO work methods alleviate constraints related to physical space and geographic proximity, allowing organizations to optimize resource allocation and workflow management (Cluster I: Cluster Extensiveness). Furthermore, the Efficiency Wage Theory suggests that organizations can improve productivity and performance by offering competitive wages and non-monetary incentives to employees. WFH-WFO work methods enable organizations to offer flexible work arrangements and telecommuting options, thereby enhancing employee satisfaction, motivation, and engagement (Cluster V: Employee Attitude). This, in turn, leads to improved job performance, reduced absenteeism, and higher overall productivity levels (Cluster I: Employee Performance). Empirical studies provide empirical support for the resource optimization benefits of WFH-WFO work methods. Research by Brynjolfsson et al. (2017) found that organizations adopting remote work policies experienced a 22% increase in productivity compared to non-remote counterparts, highlighting the positive impact of flexible work arrangements on resource utilization and operational efficiency.

## **(2) Evaluate the influence of WFH-WFO work methods on key indicators of employee performance, including productivity, job satisfaction, and work-life balance**

The implementation of Work From Home (WFH) and Work From Office (WFO) work methods presents a transformative shift in how employees engage with their work environment, impacting key indicators of employee performance such as productivity, job satisfaction, and work-life balance. This section evaluates the influence of WFH-WFO work methods on these critical performance metrics, drawing upon relevant theoretical frameworks and empirical evidence.

### *Productivity*

Productivity serves as a fundamental measure of employee performance, reflecting the efficiency and effectiveness with which tasks are completed. The adoption of WFH-WFO work methods introduces changes in the work environment, affecting factors that influence productivity (Cluster III: Remote working). The Job Characteristics Model posits that task variety, autonomy, and feedback are key determinants of job satisfaction and productivity. WFH-WFO work methods provide employees with greater autonomy and flexibility in managing their work schedules and environments, which can positively impact productivity levels (Cluster I: Employee Performance). According to Social Exchange Theory, employees reciprocate favorable work conditions, such as flexibility and autonomy, with increased effort and performance. By granting employees the freedom to choose between remote and office-based work, organizations foster a sense of trust and autonomy, leading to higher levels of engagement and productivity (Cluster V: Corporate Work Culture). Moreover, the Human Capital Theory suggests that investments in employee training and development contribute to enhanced productivity. WFH-WFO work methods enable organizations to attract and retain top talent by offering flexible work arrangements, leading to higher levels of skill retention and utilization (Cluster V: Wellbeing). Empirical studies support these theoretical assertions, with research indicating a positive correlation between WFH-WFO work methods and productivity levels. For example, a meta-analysis conducted by Bloom et al. (2014) found that organizations implementing remote work policies experienced a 13% increase in productivity, driven by factors such as reduced commuting time and fewer distractions in the office environment.

### *Job Satisfaction*

Job satisfaction reflects employees' subjective experiences and perceptions of their work environment, encompassing aspects such as autonomy, recognition, and work-life balance. WFH-WFO work methods influence job satisfaction by altering the work environment and providing employees with greater control over their schedules and workspaces (Cluster IV: Wellbeing). According to the Job Demand-Control Model, job satisfaction is influenced by the balance between job demands and decision latitude. WFH-WFO work methods offer employees greater decision latitude by allowing them to choose between remote and office-based work, leading to higher levels of job satisfaction (Cluster I: Control Preferences). Furthermore, the Social Identity Theory suggests that employees derive satisfaction from their sense of belonging and identification with the organization. WFH-WFO work methods enable organizations to accommodate diverse work preferences and personal circumstances, fostering a supportive work culture that enhances employees' sense of belonging and satisfaction (Cluster

V: Employee Attitude). Additionally, the Effort-Reward Imbalance Theory posits that perceived fairness and equity in the workplace are critical determinants of job satisfaction. By offering flexible work arrangements and recognizing employees' contributions, organizations can mitigate work-life conflicts and promote job satisfaction (Cluster VI: Financial Service). Empirical evidence corroborates these theoretical propositions, with studies indicating a positive association between WFH-WFO work methods and job satisfaction. Research by Golden et al. (2006) found that employees with access to remote work options reported higher levels of job satisfaction and lower turnover intentions compared to their office-bound counterparts.

### *Work-Life Balance*

Work-life balance refers to the equilibrium between work-related responsibilities and personal activities, with implications for employee well-being and organizational performance. WFH-WFO work methods influence work-life balance by providing employees with greater flexibility and autonomy to manage their work schedules and personal commitments (Cluster VI: Corporate Entrepreneurs). The Role Theory suggests that individuals play multiple roles within and outside the workplace, and conflicts between these roles can lead to stress and burnout. WFH-WFO work methods enable employees to integrate their work and personal lives more effectively, reducing role conflicts and improving work-life balance (Cluster II: Diversity). Moreover, the Conservation of Resources Theory posits that individuals strive to acquire, protect, and maintain resources that are important for their well-being. WFH-WFO work methods act as resources for employees, providing them with the flexibility and autonomy needed to fulfill both work and non-work obligations, leading to higher levels of work-life balance (Cluster VI: Wellbeing). Additionally, the Boundary Theory suggests that individuals establish boundaries to manage their work and personal lives effectively. WFH-WFO work methods allow employees to set boundaries between work and personal activities, reducing the spillover of work-related stress into their personal lives and enhancing overall well-being (Cluster II: Employee Protection). Empirical studies support these theoretical assertions, with research indicating a positive relationship between WFH-WFO work methods and work-life balance. For example, a study by Gajendran and Harrison (2007) found that employees with access to remote work options reported higher levels of work-life balance satisfaction and lower levels of stress compared to those without remote work arrangements.

### **(3) Identify and analyze the determinants of successful implementation of WFH-WFO work methods, including technological infrastructure, managerial support, and organizational culture**

The successful implementation of Work From Home (WFH) and Work From Office (WFO) work methods hinges upon various determinants, including technological infrastructure, managerial support, and organizational culture. This section identifies and analyzes these critical factors, drawing upon relevant theoretical frameworks and empirical evidence.

### *Technological Infrastructure*

Technological infrastructure refers to the hardware, software, and communication systems necessary to support remote work arrangements (Cluster III: Digital Technology). The



Technology Acceptance Model (TAM) posits that employees' perceptions of technology's ease of use and usefulness influence their acceptance and adoption of new technologies. Adequate technological infrastructure, including high-speed internet connectivity, collaboration tools, and cybersecurity measures, is essential for facilitating seamless communication and collaboration among remote teams (Cluster V: Behavior and Productivity). According to the Resource-Based View (RBV) of the firm, technological capabilities serve as valuable organizational resources that confer competitive advantage. Organizations that invest in robust technological infrastructure are better equipped to support remote work arrangements and adapt to changing market conditions, leading to improved performance outcomes (Cluster IV: Business Value). Empirical studies have shown that organizations with advanced technological capabilities experience higher levels of employee satisfaction, productivity, and organizational performance (Cluster VI: Economic-Financial Impact).

### *Managerial Support*

Managerial support plays a crucial role in fostering employee engagement, motivation, and performance in remote work settings (Cluster V: Corporate Work Culture). The Transformational Leadership Theory suggests that transformational leaders inspire and motivate employees by articulating a compelling vision, providing support and encouragement, and fostering a culture of trust and collaboration. Managers who exhibit transformational leadership behaviors are more effective in supporting remote teams and promoting their well-being and performance (Cluster VI: Employee Protection). Furthermore, the Social Learning Theory posits that individuals learn from observing and modeling the behavior of others. Managers who demonstrate a positive attitude towards remote work and utilize effective communication and collaboration strategies serve as role models for their team members, facilitating the successful adoption of WFH-WFO work methods (Cluster II: Employee Attitude). Empirical research has shown that supportive leadership is associated with higher levels of employee satisfaction, engagement, and performance in remote work environments (Cluster IV: Socialization-Oriented Value).

### *Organizational Culture*

Organizational culture encompasses shared values, beliefs, norms, and practices that shape employees' attitudes, behaviors, and interactions within the organization (Cluster V: Diversity). The Competing Values Framework (CVF) identifies four types of organizational culture: Clan, Adhocracy, Hierarchy, and Market. Organizations with a Clan culture prioritize collaboration, teamwork, and employee development, fostering a supportive and inclusive work environment conducive to remote work arrangements (Cluster VI: Perceived Organization). According to the Organizational Support Theory, employees perceive organizational support as an indication of the organization's concern for their well-being and success. Organizations that cultivate a supportive culture, provide resources and support for remote work, and recognize employees' contributions are more likely to achieve successful implementation of WFH-WFO work methods (Cluster II: Enable Control). Empirical studies have demonstrated that organizations with strong supportive cultures experience higher levels of employee satisfaction, commitment, and performance, both in traditional and remote work settings (Cluster IV: Wellbeing).



**(4) Propose evidence-based recommendations and actionable insights for organizations seeking to optimize financial efficiency and employee performance through the strategic integration of WFH-WFO work methods.**

In proposing evidence-based recommendations for organizations seeking to optimize financial efficiency and employee performance through the strategic integration of Work From Home (WFH) and Work From Office (WFO) work methods, it is essential to consider theoretical frameworks and empirical findings that highlight effective strategies and best practices.

*Establish Clear Communication Channels*

Drawing from Communication Theory, organizations should prioritize establishing clear and efficient communication channels to facilitate seamless collaboration and information exchange among remote and on-site teams (Cluster III: Digital Workplace). Utilizing communication platforms such as Slack, Microsoft Teams, or Zoom can help bridge the gap between remote and in-office employees, fostering a sense of connectedness and ensuring alignment towards common goals (Cluster V: Team Performance).

*Provide Adequate Technological Support*

Based on the Technology Acceptance Model (TAM), organizations should invest in robust technological infrastructure to support remote work operations effectively (Cluster III: Digital Technology). This includes providing employees with access to reliable hardware, software, and cybersecurity tools necessary for performing their tasks efficiently from remote locations (Cluster VI: Economic-Financial Impact).

*Foster a Culture of Trust and Autonomy*

Grounded in Self-Determination Theory, organizations should empower employees by fostering a culture of trust, autonomy, and accountability (Cluster V: Corporate Work Culture). Encouraging managers to adopt a coaching and mentoring approach rather than micromanaging remote teams can enhance employee motivation, engagement, and performance (Cluster II: Worker Physical Activity).

*Implement Flexible Work Policies*

According to Flexibility Theory, organizations should offer flexible work policies that accommodate employees' diverse needs and preferences (Cluster VI: Wellbeing). This includes implementing flexible working hours, allowing employees to choose between WFH and WFO arrangements based on their job requirements and personal circumstances (Cluster IV: Work-Oriented).

*Prioritize Employee Well-being*

In line with the Job Demands-Resources (JD-R) Model, organizations should prioritize employee well-being by promoting work-life balance, providing access to mental health resources, and fostering a supportive work environment (Cluster VI: Behavioral and Productivity). Offering wellness programs, virtual social events, and regular check-ins with managers can help mitigate stress and enhance overall job satisfaction (Cluster IV:

Socialization-Oriented Value).

#### *Invest in Training and Development*

Drawing from Social Learning Theory, organizations should invest in training and development programs to equip employees with the necessary skills and competencies for remote work success (Cluster II: Psychological Drivers). Providing resources for virtual training sessions, workshops, and certifications can enhance employee performance and adaptability to remote work environments (Cluster IV: Diversity).

#### *Measure and Evaluate Performance*

Utilizing Performance Management Theory, organizations should establish clear performance metrics and evaluation criteria to assess the effectiveness of WFH-WFO work methods (Cluster IV: Financial Service). Regular performance reviews, feedback sessions, and key performance indicators (KPIs) can help monitor employee productivity, job satisfaction, and overall organizational performance (Cluster V: Business Value).

## **Conclusion**

Despite the potential benefits of WFH-WFO work methods, research also acknowledges various challenges and limitations associated with their implementation. One common concern is the potential for decreased employee accountability and coordination in virtual work environments (Kniffin et al., 2021). Moreover, issues related to data security, information sharing, and team dynamics may arise when transitioning to hybrid work models (Olson et al., 2017). Addressing these challenges requires careful planning, effective communication, and continuous evaluation of performance metrics. The strategic integration of Work From Home (WFH) and Work From Office (WFO) work methods presents significant opportunities for organizations to enhance financial efficiency and employee performance. Through an analysis of relevant theoretical frameworks and empirical evidence, several key insights and implications emerge, both at the theoretical and managerial levels.

#### *Theoretical Implications:*

1. Advancement of Organizational Theories: The discussion on the impact of WFH-WFO integration contributes to the advancement of organizational theories by shedding light on the evolving dynamics of work arrangements, organizational culture, and employee behavior (Cluster III: Digital Workplace).
2. Application of Behavioral Theories: The application of behavioral theories such as Self-Determination Theory and Social Learning Theory provides theoretical insights into the factors influencing employee motivation, engagement, and adaptation to remote work environments (Cluster II: Worker Physical Activity).
3. Integration of Management Theories: By integrating management theories such as the Technology Acceptance Model (TAM) and Performance Management Theory, this discussion highlights the importance of technological support, performance measurement, and evaluation in optimizing remote work effectiveness (Cluster V: Business Value).

### *Managerial Implications*

1. Strategic Planning and Policy Development: Organizations can leverage the insights provided to develop strategic plans and policies that accommodate remote work arrangements while ensuring alignment with organizational goals and objectives (Cluster IV: Work-Oriented).
2. Investment in Technological Infrastructure: The findings underscore the importance of investing in robust technological infrastructure to support remote work operations effectively, including hardware, software, and cybersecurity tools (Cluster III: Digital Technology).
3. Cultivation of Organizational Culture: Managers should prioritize fostering a culture of trust, autonomy, and accountability to empower employees and enhance their motivation, engagement, and performance in remote work settings (Cluster V: Corporate Work Culture).
4. Promotion of Employee Well-being: Organizations should prioritize employee well-being by offering flexible work policies, wellness programs, and access to mental health resources to mitigate stress and enhance overall job satisfaction (Cluster VI: Wellbeing).
5. Training and Development Initiatives: Investment in training and development programs can equip employees with the necessary skills and competencies for remote work success, thereby enhancing their adaptability and performance (Cluster II: Psychological Drivers).
6. Performance Measurement and Evaluation: Managers should establish clear performance metrics and evaluation criteria to monitor and assess the effectiveness of remote work strategies, providing feedback and support to enhance employee productivity and organizational performance (Cluster IV: Financial Service).

The integration of WFH-WFO work methods offers organizations a strategic opportunity to optimize financial efficiency and employee performance. By considering the theoretical implications and managerial recommendations highlighted in this discussion, organizations can navigate the challenges and capitalize on the benefits of remote work arrangements in an increasingly digital and dynamic business environment. Continued research and exploration in this area are essential for informing evidence-based practices and strategies that support organizational success and employee well-being in the evolving landscape of work.

### **Limitation and Future Research Agenda**

Looking ahead, future research should focus on addressing the gaps identified in the existing literature and exploring emerging trends in remote work practices. Specifically, longitudinal studies are needed to assess the long-term effects of WFH-WFO arrangements on organizational dynamics, employee well-being, and strategic decision-making. Additionally, cross-cultural comparisons can provide valuable insights into the contextual factors shaping the adoption and effectiveness of flexible work strategies in different cultural and institutional contexts (Koopman et al., 2019). The literature review underscores the importance of understanding the multifaceted nature of WFH-WFO work methods and their implications for financial efficiency and employee performance. By synthesizing insights from previous studies, this review provides a comprehensive overview of the theoretical and empirical underpinnings of the present research. Moving forward, addressing the identified gaps and challenges will be critical for advancing our understanding of flexible work arrangements and informing

evidence-based practices in organizational management.

While the implementation of WFH-WFO work methods offers promising opportunities for enhancing financial efficiency and employee performance, several challenges and considerations must be addressed to maximize the effectiveness of these strategies. Firstly, organizations need to develop robust policies, guidelines, and performance metrics to measure and evaluate remote work performance objectively (Cluster I: Employee Performance). Additionally, attention should be paid to mitigating potential downsides of remote work, such as feelings of isolation, decreased team cohesion, and blurred work-life boundaries (Cluster VI: Psychological Drivers). Future research in this area could focus on exploring the long-term effects of WFH-WFO work methods on organizational culture, employee well-being, and innovation. Additionally, studies examining the role of leadership and managerial practices in effectively managing remote teams and fostering a culture of trust, accountability, and collaboration would provide valuable insights for organizational leaders. Furthermore, investigations into the impact of regulatory frameworks, tax policies, and cybersecurity measures on the adoption and implementation of remote work strategies would contribute to a more comprehensive understanding of the implications of remote work for organizations and society as a whole. Overall, continued research in this field is essential for informing evidence-based practices and policies that support the successful integration of WFH-WFO work methods and drive sustainable organizational performance in the digital age.

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