



## Relationship of Remote Work Arrangements and Productivity of Accountants in a Philippine-Based Global Accounting Firm

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Received: October 27, 2025

Revised: December 22, 2025

Accepted: December 29, 2025

Online: December 31, 2025

### Abstract

Work set-up plays a crucial role in determining employee productivity. This study assessed the relationship between remote work arrangements and productivity of accountants in a Philippine-based global accounting firm. Utilizing a descriptive-correlational methodology, data were collected through a researcher-structured questionnaire administered virtually to 60 randomly sampled accountants. Statistical tests including frequency, percentage, weighted mean, and Pearson correlation coefficients ( $r$ ) were employed in the data analysis. The findings revealed that remote work arrangements enhanced accountants' flexibility, work-life balance, employee well-being, and team communication, indicating that the firm's remote work policies are effectively implemented and are aligned with employees' needs. Furthermore, the study revealed that respondents can efficiently work, provide good quality output, and consistently meet deadlines, showing enhanced productivity. Consequently, findings showed a highly significant and positive relationship between all dimensions of remote work arrangements and productivity suggesting that offering flexibility and allowing employees to self-regulate and structure tasks independently results in efficient, accurate, and consistent output. Moreover, results revealed that problems including blurred work-life boundaries, isolation, miscommunication, and technological barriers are experienced when on remote work set-up. Theoretically, the study reinforces Self-Efficacy Theory, affirming that accountants' productivity is influenced by the belief to successfully perform tasks remotely. Finally, the researchers proposed strategies to further enhance productivity during remote work set-up. This study can be used by corporate leaders to enhance internal policies on remote work arrangements, ensuring that policies support enhanced productivity.

**Keywords** *Accountant; Employee Well-Being; Philippine-Based Global Accounting Firm; Productivity; Remote Work Arrangements; Work-Life Balance*

### INTRODUCTION

The world of work is experiencing a profound transformation, with remote arrangements redefining traditional office dynamics across industries. In the accounting profession, where accuracy, timeliness, and consistency are essential, this shift carries particular significance. In the Philippines, global accounting firms have increasingly adopted remote work arrangements as part of their response to digitalization and the lasting effects of the COVID-19 pandemic (Mustajab et al., 2024). While these arrangements promise flexibility and convenience, they also reshape the way accountants perform and deliver output, creating new opportunities as well as challenges in sustaining productivity.

As organizations and employees adjust with this evolving landscape, understanding the impact of remote work on productivity has become increasingly crucial. Analyzing global evidence-based literature makes it possible to understand how various contexts and dimensions shape the relationship between remote work arrangements and productivity. Nakrošienė et al. (2019) in Lithuania highlighted telework's impact on employee well-being, autonomy, efficiency, and time savings. Heryanto et al. (2022) in Indonesia linked organizational policies to work-life balance in

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remote settings. In the United Kingdom, [Agnoletto \(2024\)](#) investigated flexible work experiences in terms of autonomy and job demands, and resources used. While [Toscano and Zappala \(2021\)](#) in Italy applied the job demands–resources framework as a dimension for understanding performance. These studies focused on determining the relationship between remote work arrangements and productivity in a general context, without giving emphasis on a specific respondent or profession. The studies used different dimensions that are generally applicable to all employees.

In the Philippines, research on remote work arrangements has examined productivity across different industries and professional groups. [Biglang Awa et al. \(2024\)](#) examined demographic factors and productivity among Commission on Audit employees in Quezon City. [Venturanza-Cagalcal \(2023\)](#) explored how flexible work arrangements affect work-life balance and productivity for accountants in an Iloilo accounting firm. [Soliman \(2023\)](#) investigated work environment, work-life balance, and performance among accountants in a Philippine organization. [Pontanoza \(2023\)](#) assessed productivity through goal achievement among post-pandemic Business Process Outsourcing employees in Manila. Several local studies have examined the relationship between remote work and productivity across a broad range of industries such as BPO, government, and private firms. These studies used generic dimensions that can be applied to all professions.

While both local and international studies have examined remote work arrangements, there remains a gap when it comes to its implications for accountants in the Philippines. [Nakrošienė et al. \(2019\)](#), [Heryanto et al. \(2022\)](#), [Agnoletto \(2024\)](#), and [Toscano and Zappala \(2021\)](#) focused on determining the relationship of remote work and productivity on a general context, using generic dimensions such as well-being, autonomy, and work-life balance that are applicable to all employees of all sorts of profession. [Biglang Awa et al. \(2024\)](#) focused on demographic dimensions; [Soliman \(2023\)](#) and [Venturanza-Cagalcal \(2023\)](#) examined accountants, but no focus was made to their crucial roles in business, while [Pontanoza \(2023\)](#) focused on BPO employees. Based on the researchers' knowledge, no prior study has comprehensively examined the direct connection between remote work arrangements and the productivity of accountants with specific emphasis on dimensions tied to their critical responsibilities for accuracy, consistency, timeliness, and strict compliance with Philippine regulations, which creates a clear applied research gap in organizational practice. The subject accounting firm implements a hybrid work set up, allowing accountants to work remotely. Given the fast-changing local regulations, and emerging roles of accountants, this study aims to address this gap by providing a more comprehensive evaluation of how the dimensions of remote work arrangements impact the productivity of accountants in Philippine-based global accounting firm.

This study determined the relationship between remote work arrangements and productivity of accountants in a Philippine-based global accounting firm. Specifically, this study determined the effect of this work arrangement on accountants in relation to flexibility, work-life balance, employee well-being, and team communication. It also evaluated accountants' productivity in terms of efficiency, quality of output, and consistency in meeting deadlines. Then, the researchers looked into the relationship of remote work arrangements and the respondents' work productivity. Furthermore, the study explored the problems that could arise from remote work arrangements and how these may impact employee productivity. Based on the analysis, the researchers proposed strategies relevant for the subject-company to maximize productivity when on remote work set-up. Findings from this study will offer insights for corporate leaders seeking to utilize the benefits of remote work arrangements while maintaining high level of accuracy, consistency, and compliance among accountants in Philippine-based global accounting firm. This will further extend Self-Efficacy Theory by empirically demonstrating how self-efficacy influences

accountants' productivity under remote work arrangements.

## LITERATURE REVIEW

In alignment with the study's objectives, the researchers carried out an in-depth review of pertinent literature from credible sources to deepen understanding of the study's variables. This section explores the concepts of remote work arrangements and productivity along with their respective dimensions, the relationships between them, and the problems affecting remote work arrangements.

### Self-Efficacy Theory

This study is anchored on the Self-Efficacy Theory which asserts that individuals' belief in their ability to perform tasks influences the outcomes they achieve ([Fu et al., 2023](#)). In the context of remote work, self-efficacy is highly relevant because employees must rely on their own capacity to manage workloads, balance personal and professional demands, and deliver consistent results. [Lange and Kayser \(2022\)](#) emphasized that remote work environments strengthen self-efficacy by requiring employees to self-regulate and structure tasks independently. Similarly, [Lathabhavan and Griffiths \(2023\)](#) found that self-efficacy is positively associated with productivity in remote work settings, highlighting its role in achieving efficiency and quality of outputs. [Qi et al. \(2023\)](#) further noted that self-efficacy is a central psychological resource that enables employees to sustain performance despite the challenges of flexible work. For accountants in a Philippine-based global accounting firm where accuracy and timeliness are crucial, Self-Efficacy Theory provides an appropriate framework to understand how confidence in one's abilities mediates the relationship between remote work arrangements and productivity.

### Remote Work Arrangements

Remote work arrangements have become increasingly common, creating new opportunities and challenges. The primary dimensions of these arrangements include flexibility, work-life balance, employee well-being, and team communication. According to [Mohamad et al. \(2022\)](#), remote setups allow employees to reduce commuting time, thereby improving their capacity to focus on tasks. Similarly, [Al Mohamed et al. \(2024\)](#) noted that accountants benefit from having greater control over their schedules, which enhances both satisfaction and motivation. These findings indicate that flexibility provided by remote work arrangements can increase efficiency and allow employees to devote more time to critical deliverables. Furthermore, remote work enables employees to attend to family and personal responsibilities while meeting work demands ([Chong et al., 2020](#)). This balance is positively linked to employee well-being and job satisfaction, which mirrors productivity. Employee well-being has also been positively associated with remote arrangements. [Blank et al. \(2023\)](#) found that working from home promotes mental and physical health by minimizing commuting stress and offering flexibility to engage in healthier routines. As to team communication, [Hartner-Tiefenthaler et al. \(2022\)](#) emphasized that effective communication behaviors are crucial to maintaining team performance in virtual environments. Poor communication, however, can hinder task coordination and create misunderstandings.

Overall, literature suggests that remote work arrangements can enhance flexibility, balance, and well-being, but their effectiveness relies heavily on supportive structures for communication and boundary management. In a Philippine-based global accounting firm, remote work can be improved by establishing clear norms around communication and supporting employees in maintaining boundaries to avoid overwork.

### Productivity of Accountants

In the accounting profession, productivity is commonly measured by efficiency, quality of output, and consistency in meeting deadlines. [Setiawan et al. \(2023\)](#) investigated Indonesian accountants and found that remote work policies significantly improved efficiency. Well-organized workspace at home allowed accountants to accomplish tasks quickly. On quality of output, [Al Mohamed et al. \(2024\)](#) emphasized that accountants working remotely maintained high standards in their deliverables, largely due to reduced workplace stressors. Remote work environments allowed employees to focus more effectively on accuracy and thoroughness. Lastly, consistency in meeting deadlines depends largely on the availability of reliable infrastructure and communication. [Hartner-Tiefenthaler et al. \(2022\)](#) asserted that effective team communication and technological tools facilitate timely completion of projects. Accountants are particularly reliant on compliance deadlines and regulatory requirements, making timeliness a core aspect of productivity. Furthermore, [Faller et al. \(2025\)](#) affirmed the value of structured management system in sustaining employee productivity in any work set-up.

### Relationship Between Remote Work Arrangements and Productivity

Several studies demonstrate a positive correlation between remote work arrangements and productivity. [Setiawan et al. \(2023\)](#) concluded that Indonesian accountants working remotely were able to sustain their efficiency and accuracy during the pandemic. [Mohamad et al. \(2022\)](#) similarly argued that flexibility enhances performance outcomes, as employees can reallocate time and energy toward core tasks.

While [Setiawan et al. \(2023\)](#) and [Mohamad et al. \(2022\)](#) support a positive relationship between remote work arrangements and productivity, some studies present contrasting evidence. [Morikawa \(2024\)](#) demonstrated that average productivity levels under remote work arrangement conditions were generally comparable to traditional office setups, showing no clear advantage for remote arrangements. Similarly, [Fernald et al. \(2024\)](#) found that remote work neither substantially increased nor decreased productivity across industries, implying that individual and organizational factors may outweigh location of work. [Hartner-Tiefenthaler et al. \(2022\)](#) further argued that while remote work offers flexibility, communication barriers and coordination challenges offset potential gains in output. In related context, [DeFilippis et al. \(2020\)](#) observed that remote employees often worked longer hours without improvements in productivity. [Vyas \(2022\)](#) concluded that despite greater adoption of remote work, productivity outcomes remained largely neutral, with improvements limited to specific conditions such as technology access or managerial support. Collectively, these studies clearly present that remote work arrangements do not significantly determine productivity outcomes, as it is dependent not only on location but also on managerial support and technology readiness among others. Thus, this study verified whether the dimensions of remote work arrangements have an impact on productivity. About this study, the researchers considered the null hypothesis:

**Ho:** There is no significant relationship between remote work arrangements (assessed in terms of flexibility, work-life balance, employee well-being, and team communication) and productivity (assessed in terms of efficiency, quality of output, and consistency in meeting deadlines) of accountants in a Philippine-based global accounting firm.

### Problems Affecting Remote Work Arrangements

Remote work arrangements, while offering flexibility, present challenges that may hinder employee productivity. Blurred boundaries between work and personal life often result in overwork and pressure to remain available beyond regular hours, contributing to stress and

burnout (Vyas, 2022). The high volume of virtual meetings and email exchanges has also been shown to interrupt focus and workflow (Bennett et al., 2021). Feelings of isolation due to limited in-person interaction remain a significant issue, as remote employees may struggle with decreased social support (Wang et al., 2021). Technical constraints further restrict productivity in remote contexts (Chong et al., 2020). Moreover, organizational miscommunication and data security concerns are particularly problematic for financial professionals, where accuracy and confidentiality are crucial (Hu et al., 2022). These recurring challenges highlight the need to assess how remote work problems affect productivity in accounting firms operating in the Philippine context.

## RESEARCH METHOD

The study employed a descriptive-correlational research design to systematically analyze the relationship between remote work arrangements and accountants' productivity. The descriptive aspect is essential as it provides a clear picture of how accountants in a Philippine-based global accounting firm experience remote work dimensions such as flexibility, work-life balance, well-being, and team communication, and how these conditions manifest in productivity outcomes. At the same time, the correlational aspect strengthens the study since the hypothesis seeks to test whether the dimensions of remote work are significantly related to productivity measures. Creswell and Creswell (2020) emphasized that correlational research goes beyond description by identifying statistical associations among variables.

The study used 60 accountants drawn from a total population of 70 employees in the subject accounting firm. A simple random sampling technique was used to select the respondents, being the simplest way to randomly select a sample with equal probability of being chosen (Kim, 2024). The researchers excluded managerial-level employees as they typically enjoy broader flexibility. The participants selected were accountants involved in operational accounting tasks and engaged in remote work. This is supported by Etikan and Bala (2017) who emphasized that when the sample proportion closely mirrors the characteristics of the entire group, the findings can be generalized to the population with minimal sampling error.

The sample size was determined using the Raosoft sample size calculator, with a 95% confidence level and a 5% acceptable margin of error. According to Memon (2020), this online calculator is undoubtedly useful in determining the sample size. A self-structured questionnaire was used as the primary research instrument specifically designed to gather data on the profile of respondents, perspective on remote work arrangements, productivity, and challenges encountered during remote work arrangements. The self-structured questionnaire was influenced by prior studies where some items of remote work (Mohamad et al., 2022; Blank et al., 2023; Hartner-Tiefenthaler et al., 2022) and productivity (Setiawan et al., 2023; Al Mohamed et al., 2024) were taken.

The study included 45 questions aimed at assessing participants' views on seven defined dimensions and the challenges faced during remote work. Prior to data gathering, the researchers sought approval to conduct study from the subject accounting firm. Using a 4-point Likert scale—Strongly Disagree (1.00–1.49), Disagree (1.50–2.49), Agree (2.50–3.49), and Strongly Agree (3.50–4.00), each participant rated the extent to which they agree with each statement. To ensure the validity of the research instrument, it was reviewed by four experts in the fields of accounting and management. The validators assessed the applicability of the items to accountants' functions, recommended additional statements, and refined the wording of the questionnaire to ensure that the items could be easily understood by the respondents. This is aligned with Lau et al., (2023) explaining the crucial role of validators in ensuring clarity, relevance, and content adequacy of the



research instrument. The feedback provided by the validators were incorporated into the final version of the instrument.

A pilot test was conducted involving eleven accountants from a different accounting firm not included as respondents in the main study. The internal consistency of the research instrument was evaluated through Cronbach's alpha analysis. Results in Table 1 indicate acceptable internal consistency with Cronbach's alpha coefficients. All dimensions of remote work arrangement and productivity exceeded the acceptable reliability threshold of 0.70, confirming that the items consistently measured their intended constructs. These values suggest that the instrument is statistically reliable and suitable for assessing the relationship between remote work arrangements and productivity (Hair et al., 2022).

**Table 1.** Reliability Statistics

Indicator	No. of Items	Cronbach's Alpha
<b>Dimensions of Remote Work Arrangements</b>		
Flexibility	5	0.830
Work-Life Balance	5	0.936
Employee Well-Being	5	0.850
Team Communication	5	0.960
<b>Average</b>		<b>0.894</b>
<b>Dimensions of Productivity</b>		
Efficiency	5	0.718
Quality of Output	5	0.817
Consistency in Meeting Deadlines	5	0.848
<b>Average</b>		<b>0.794</b>
<b>Challenges</b>		
Remote Work Arrangements	10	<b>0.866</b>

Data gathering was done from September 19-24, 2025, using web-based Google Forms. The survey questionnaire was distributed online using a secure digital platform (Facebook messenger) for easy gathering of responses from the participants. It further included informed consent from all participants prior to data collection. Confidentiality and anonymity were maintained throughout the research process, with all responses securely stored and used solely for academic purposes. The data from respondents' profile and dimensions of remote work arrangements and productivity, and challenges were compiled and tabulated, then analyzed through frequency distribution, percentage, and weighted mean. Additionally, the Pearson's correlation coefficient test was used to assess the relationship between remote work arrangements dimensions and productivity outcomes. Pearson's correlation was selected as it measures both the strength and direction of linear relationships between two continuous variables, making it suitable for evaluating how dimensions of remote work arrangements relate to productivity dimensions (Kim, 2024). This is widely applied in social science research when Likert-scale items are aggregated into composite scores that approximate interval-level measurement. Before analysis, the researchers examined the assumption checks for applying Pearson's correlation coefficient test. Alabi and Olanrewaju (2020) recommended tests for linearity to show the relationship between remote work arrangements and productivity, test for normality to ensure that the variables are normally distributed, and test for homoscedasticity to ensure equal variance across all the variables.

## FINDINGS AND DISCUSSION

This section presents the study findings, focusing on the demographic profile of the respondents, dimensions of remote work arrangement and productivity as well as their relationship, and the challenges when on remote work set-up.

### Profile of Respondents

An overview of the profile of the 60 respondents' information is summarized in Table 2. Their profiles are categorized according to position, gender, employment status, remote work allowance, number of clients handled, work hours per week, and tenure with the organization.

**Table 2.** Profile of Respondents

<b>Indicator</b>	<b>Frequency</b>	<b>Percentage</b>
<b>Position in the Company</b>		
Accounting Associate	15	25.00
Junior Officer	12	20.00
Senior Officer	17	28.33
Team Leader	5	8.33
Supervisor	11	18.33
<b>Total</b>	<b>60</b>	<b>100.00</b>
<b>Gender</b>		
Female	41	68.33
Male	19	31.67
<b>Total</b>	<b>60</b>	<b>100.00</b>
<b>Employment Status</b>		
Full-time – Regular	49	81.67
Full-time – Probationary	11	18.33
<b>Total</b>	<b>60</b>	<b>100.00</b>
<b>Remote Work Allowance</b>		
1–2 days	11	18.33
3–4 days	49	81.67
<b>Total</b>	<b>60</b>	<b>100.00</b>
<b>Number of Clients Handled</b>		
1–3 clients	18	30.00
4–6 clients	26	43.33
7 or more clients	16	26.67
<b>Total</b>	<b>60</b>	<b>100.00</b>
<b>Typical Work Hours per Week</b>		
40 hours or less	25	41.67
41–48 hours	24	40.00
More than 48 hours	11	18.33
<b>Total</b>	<b>60</b>	<b>100.00</b>
<b>Tenure with Employer</b>		
Less than 2 years	41	68.33
More than 2 but less 4 years	16	26.67
More than 4 years	3	5.00
<b>Total</b>	<b>60</b>	<b>100.00</b>

Table 2 shows that there is an equitable distribution of employees across low, middle, and

high-ranking positions. It also shows that the majority of respondents are female, employed full-time under regular status, with high remote work flexibility, and have relatively short tenure. Further, the results show that respondents have moderate to heavy workloads (many managing 4 to 6 clients or more) and frequently exceed 40 work hours per week. Despite the high level of flexibility, the respondents' heavy workload contributes to reported short tenure. The demographic aligns with [Waldrep et al. \(2024\)](#) which similarly finds that women exhibited a stronger preference for working from home compared to men. Further, the findings are supported by [Lazauskaitė-Zabielskė et al. \(2023\)](#) which found that when an employee works remotely – especially full-time employees – there is a lower psychological detachment from work, which leads to working beyond the intended number of hours. The findings are also aligned with [Lu \(2022\)](#) who found higher turnover rate in the accounting profession due to wide opportunities and market demands available.

### Remote Work Arrangements

Evaluation of remote work arrangements covers four dimensions: flexibility; work-life balance; employee well-being; and team communication. These dimensions should be considered for an effective remote work implementation and enhanced performance outcome. Table 3 summarizes the assessment of remote work arrangements among accountants in a Philippine-based global accounting firm.

**Table 3.** Remote Work Arrangements

<b>Dimensions</b>	<b>Mean</b>	<b>Descriptive Rating</b>
Flexibility	3.60	Strongly Agree
Work-life balance	3.45	Agree
Employee well-being	3.32	Agree
Team Communication	3.42	Agree
<b>Composite Mean</b>	<b>3.45</b>	<b>Agree</b>

The findings in Table 3 suggest that accountants perceive remote work arrangements as effective, with overall agreement across antecedent dimensions. The strong agreement on flexibility indicates that the benefit of having autonomy and control over schedule and time is valued by the respondents. This is aligned with [Setiawan et al. \(2023\)](#) which showed that accountants working from home and having flexibility reported increased job performance and [Bloom et al. \(2024\)](#), who found that flexible scheduling enhances productivity. The agreement on work-life balance reflects that remote work arrangements is beneficial in enhancing harmony between career and personal life, consistent with studies showing that remote work arrangements promote integration of work and non-work domains ([Allen et al., 2021](#)). Furthermore, participants felt more in control of their work environment, echoing research suggesting that autonomy in remote settings fosters greater work-life balance ([Wang et al., 2021](#)). The results also showed agreement on employee well-being which suggests that remote work reduces stressors such as commuting and allows employees to work in a more comfortable environment, which enhances both concentration and productivity. This finding aligns with [Al Mohamed et al. \(2024\)](#), who asserted that prioritizing well-being in remote work leads to higher productivity outcomes. Lastly, the agreement on team communication shows that respondents valued being included in the decision-making processes and receiving adequate technical and task-related support while working remotely. This is consistent with [Hu et al. \(2022\)](#) which showed that remote environments require stronger scaffolding of communication and coordination.

Overall, the agree rating affirms that remote work set-up is properly implemented in the subject accounting firm, thereby enhancing the flexibility, work-life balance, employee well-being,



and team communication of the respondents. This is aligned with [Toscano and Zappala \(2021\)](#), suggesting that remote work arrangements are positively associated with improved flexibility and better work-life balance. The research highlighted the need for firms to tailor sector and role-specific remote work policies to optimize its benefits. Prior studies ([Concepcion et al., 2024](#); [Patal et al., 2025](#)) also asserted similarly in order to achieve excellent employee outcomes and foster a more engaged workforce.

### Productivity

Productivity was assessed across three dimensions: efficiency; quality of output; and consistency in meeting deadlines. Table 4 summarizes the assessment of the productivity in the context of accountants in Philippine-based global accounting firm.

**Table 4.** Productivity

<b>Dimensions</b>	<b>Mean</b>	<b>Descriptive Rating</b>
Efficiency	3.46	Agree
Quality of Output	3.53	Strongly Agree
Consistency in Meeting Deadlines	3.55	Strongly Agree
<b>Composite Mean</b>	<b>3.51</b>	<b>Strongly Agree</b>

The findings in Table 4 reveal that accountants responded with an overall rating of ‘strongly agree’. The respondents agreed on efficiency, which is an indication that the work set-up at home is conducive to efficient and productive work. The findings reflect existing literature which emphasizes that autonomy and control over one’s work environment positively impact productivity in remote work settings ([Wang et al., 2021](#)). Additionally, employees reported effective use of digital tools and stable technical infrastructure, reinforcing the idea that well-supported digital environments enhance remote work outcomes ([Hu et al., 2020](#)). Furthermore, the strong agreement on quality of output revealed that the subject respondents are able to meet the key performance indicators of the company, ensuring compliance with tax and regulatory requirements, and delivering quality accounting outputs even in a remote setup. This is consistent with [Hsieh et al., \(2024\)](#), who found that accountants can deliver quality output mainly due to flexible scheduling and fewer distractions. The results also showed strong agreement on consistency in meeting deadlines, indicating that compliance-related responsibilities are effectively fulfilled by employees even while working remotely. The respondents were able to consistently meet regulatory deadlines, timely file taxes, and submit financial reports, which suggest that employees are able to sustain productivity in compliance-related tasks despite the shift in work set-up. This demonstrates that remote work arrangements support consistent and efficient performance, as employees are able to manage routine compliance tasks without compromising accuracy and timeliness ([Li et al., 2023](#)).

Overall, the results showed strong agreement, affirming that the respondent accountants can efficiently work with less distractions, consistently deliver accurate and timely reports and comply with local regulations regardless of the work set-up. This is in line with [Li et al. \(2023\)](#), stating that remote arrangements support and enhance compliance and integrity of accountants’ reports, thereby improving job outcomes.

### Relationship of Remote Work Arrangements on Employee Productivity

The relationship between remote work arrangements and productivity dimensions was analyzed using the Pearson correlation coefficient ( $r$ ) test. This test was used to validate the null hypothesis described by the researchers that there is no significant relationship between remote work arrangements and productivity of accountants in a Philippine-based global accounting firm. Table 5 presents the results of the relationship between remote work arrangements and

productivity.

**Table 5.** Relationship of Remote Work Arrangements on Employee Productivity

Remote Work Arrangements Dimensions	Productivity Dimensions	r	Interpretation *	p-value	Interpretation **
Flexibility	Efficiency	0.854	Very Strong Positive	< .001	Highly Significant
	Quality of Output	0.821	Very Strong Positive	< .001	Highly Significant
	Consistency in Meeting Deadlines	0.776	Very Strong Positive	< .001	Highly Significant
Work-Life Balance	Efficiency	0.694	Strong Positive	< .001	Highly Significant
	Quality of Output	0.676	Strong Positive	< .001	Highly Significant
	Consistency in Meeting Deadlines	0.65	Strong Positive	< .001	Highly Significant
Employee Well-Being	Efficiency	0.673	Strong Positive	< .001	Highly Significant
	Quality of Output	0.615	Strong Positive	< .001	Highly Significant
	Consistency in Meeting Deadlines	0.513	Strong Positive	< .001	Highly Significant
Team Communication	Efficiency	0.808	Very Strong Positive	< .001	Highly Significant
	Quality of Output	0.827	Very Strong Positive	< .001	Highly Significant
	Consistency in Meeting Deadlines	0.743	Very Strong Positive	< .001	Highly Significant
<b>Remote Work Arrangements</b>	<b>Productivity</b>	<b>0.998</b>	<b>Very Strong Positive</b>	<b>&lt; .001</b>	<b>Highly Significant</b>

\* Correlation matrix: -.7 to 1 – Very Strong Negative; -.5 to -.7 – Strong Negative; -.3 to -.5 – Moderate Negative; 0 to -.3 – Weak Negative; 0 – None; 0 to .3 – Weak Positive; .3 To .5 – Moderate Positive; .5 to .7 – Strong Positive; .7 to 1 – Very Strong Positive

\*\* Significance level:  $p > 0.05$  – Not Significant;  $p \leq 0.001$  – Highly Significant

The findings revealed that the composite correlation between overall remote work arrangements and overall productivity suggests a very strong relationship. Furthermore, the study found that all of the dimensions of remote work arrangement have a strong to very strong positive correlation with all the dimensions of productivity. This is supported by [Al Mohamed et al. \(2024\)](#) who found that remote work positively influences employee job satisfaction and motivation among accountants, ultimately improving performance. With this, the null hypothesis is rejected. The assumptions for using Pearson's correlation were satisfied: analysis confirmed linear relationships between variables, each variable's distribution approximated normality, and variances were homogeneous across values.

Consequently, Table 5 showed that flexibility and team communication are the most influential factors in enhancing productivity. Additionally, effect sizes were interpreted alongside

p-values to provide meaningful context to the correlations: coefficients  $\geq 0.50$  were interpreted as large effects, indicating substantial practical significance. These findings suggest that when accountants are given autonomy over schedules and are supported by effective communication tools, productivity significantly improves. This aligns with [Ghalan et al. \(2025\)](#), who found strong positive relationships between remote work and employee productivity and highlighted that flexibility is a key factor in productivity improvements and [Hu et al., \(2022\)](#), who stated that communication infrastructure is critical in remote setups to maintain effectiveness. Work-life balance and employee well-being show strong positive correlations. This suggests that while these dimensions are important, their effects are somewhat less strong than flexibility and team communication and has less effect of accountant's productivity. The observations correspond with findings from studies by [Çivilidağ and Durmaz \(2024\)](#) emphasizing flexibility as a central asset of remote work, and [Ghalan et al. \(2025\)](#) underscoring work-life balance as a mediator of remote work's benefits for productivity.

In summary, the results strongly support the conclusion that among remote work dimensions, flexibility and team communication are the most influential predictors of productivity improvements; work-life balance and employee well-being contribute significantly as well, though to a lesser degree. The strong correlations observed are also directly supported by Self-Efficacy Theory, which has been characterized as people's views in their capacities to complete a task with desired outcomes ([Fu et al., 2023](#)). In the context of this study, it was emphasized that remote work arrangements strengthen self-efficacy by offering flexibility and requiring employees to self-regulate and structure tasks independently, highlighting its role in achieving efficiency, consistent and accurate output. Therefore, this study has provided empirical evidence on the direct relationship of remote work arrangements and productivity, focusing on accountants' critical role for accuracy, consistency, and high-level compliance in Philippine business setting.

### Problems Encountered when on Remote Work Arrangements

The problems encountered by the accountants when on remote work arrangements were examined using 10-item questions. Table 6 summarizes the problems encountered by the respondents.

**Table 6.** Problems Encountered when on Remote Work Arrangements

Statement	Mean	Descriptive
1. I sometimes feel overworked due to blurred remote boundaries.	2.55	Agree
2. I feel that the high volume of virtual meetings due to the work set-up interrupts my focus and workflow.	2.53	Agree
3. I feel isolated due to lack of in-person interaction.	2.22	Agree
4. I experience limited flexibility in remote work when tasks require paperwork.	2.5	Agree
5. I feel pressured to respond to work outside regular hours.	2.4	Agree
6. I worry about the security of sensitive financial data when remote.	2.02	Agree
7. I sometimes feel distracted of the happenings at home.	2.43	Agree
8. I sometimes tend to do household chores when working at home during office hours.	2.3	Agree
9. I find it hard to access emails and work-related tools at home due to strict company protocols.	1.87	Agree
10. I experience greater organizational miscommunication when working from home.	1.98	Agree
<b>Average Weighted Mean</b>	<b>2.44</b>	<b>Agree</b>

As can be seen from the table, the composite mean indicates that employees experienced problems while working remotely. This suggests that while remote work arrangements provide flexibility and autonomy, they also bring challenges that may disrupt productivity and efficiency. A major concern is blurred work-life boundaries, where employees felt overworked or pressured to respond to tasks outside regular hours. This finding aligns with [Chong et al. \(2020\)](#) who highlighted that weak boundaries between personal and professional life can increase stress and affect employee productivity. Another recurring issue was isolation and lack of in-person interaction. This echoes findings by [Allen et al. \(2021\)](#), who noted that organizational culture is harder to sustain without face-to-face engagement. Limited interpersonal connections may hinder collaboration, thereby affecting long-term productivity. Employees also expressed difficulty in accessing work-related tools due to strict company protocols, as well as concerns over sensitive data security when working remotely. This reflects the findings of [Hu et al. \(2022\)](#), who argued that miscommunication and technical constraints may compromise workflow efficiency.

Overall, these findings highlight that while remote work supports flexibility, the persistence of blurred boundaries, isolation, and technological barriers can compromise productivity. Addressing these challenges requires organizations to establish clearer communication protocols, provide technological support, and implement wellness policies that help employees maintain balance between professional and personal roles ([Allen et al, 2021](#); [Estreller et al., 2025](#)). Based on a comprehensive analysis of the problems encountered and the relationship between remote work arrangements and productivity, this section proposes strategies that serve as a practical extension of the research findings, offering strategic recommendations to enhance productivity while on remote work set-up.

### Proposed Strategies in Enhancing Productivity When Working Remotely

These proposed strategies were developed to address the significant and positive relationship between remote work and productivity among accountants in a Philippine-based global accounting firm. Although the accountants agreed with the dimensions of remote work arrangements and satisfaction comes strongly, continually strengthening initiatives must be considered to maximize the benefits of remote work arrangement while enhancing productivity. By implementing these practical strategies, the firm can foster a remote work environment that promotes autonomy, well-being, and operational excellence. The rationale for aligning each remote work arrangement dimension with productivity is threefold: (1) work-life balance as mediator ([Ghalan et al., 2025](#)), (2) resources and communication ([Morikawa, 2024](#)), and (3) autonomy ([Li et al., 2023](#)). These strategies will translate the results of this study into actionable initiatives, ensuring remote work arrangements is being maximized while enhancing job outcome.

Table 7 outlines the proposed strategies improving productivity when working remotely. These recommendations are grounded in the survey assessments of accountants regarding their experiences with remote work across key dimensions affecting productivity. These strategies are anchored on Self-Efficacy Theory, focused on ways to strengthen an accountant's belief on own capacity to finish and deliver a task regardless of the work set-up, thereby enhancing productivity.

**Table 7.** Proposed Strategies in Enhancing Productivity When Working Remotely

Remote Work Arrangements Dimension	Strategy	Expected Outcome
Flexibility	Use optional tools and train staff on time management.	Employees who adopt optional productivity tools and time-management training can better segment and prioritize tasks. Over time, this helps smooth workflow disruptions and reduces reliance on micromanagement ( <a href="#">Demerouti, 2023</a> ).

Remote Work Arrangements Dimension	Strategy	Expected Outcome
Work-Life Balance	Allow flexible work hours and focus on results.	Allowing flexible working hours gives employees leeway to align work times with their personal peak performance periods. This autonomy often translates into increased motivation and greater ownership of the quality of their output ( <a href="#">Çivilidağ &amp; Durmaz, 2024</a> ).
	Enforce “right to disconnect” and offer wellness breaks.	Enforcing a “right to disconnect” policy and scheduling wellness breaks protect employees from overwork and cognitive fatigue. In turn, this supports sustained attention to compliance and quality work even over long durations.
	Implement one no-meeting day a week.	A no-meeting day a week will help in reducing meeting overload, reduce stress and micromanagement, and improve focus and productivity ( <a href="#">Laker et al., 2022</a> ).
Employee Well-Being	Offer virtual fitness and mental health support.	Virtual fitness and mental health support reduce stress and mental fatigue, helping employees maintain concentration and judgment in their tasks. Better mental health is correlated with fewer errors and more reliable outputs.
	Support flexible schedules and share wellness tips.	Flexible scheduling combined with wellness guidance enables employees to manage their energy and rest more effectively. This often results in more consistent, high-quality work performance over time.
Team Communication	Run virtual team-building and use inclusive tools.	Teams that engage in virtual team-building activities tend to develop stronger communication channels, greater trust, and a more supportive social environment, which in turn enhances responsiveness to feedback and reduces misunderstandings.
	Set up a buddy system.	Pairing team members in peer support improves internal communication as it helps provide timely feedback, helps clarify uncertainties, and builds trust among members.

## CONCLUSIONS

This study assessed remote work arrangements and its relationship to productivity of accountants in a Philippine-based global accounting firm. The strong agreement on flexibility indicates that the benefit of having autonomy is highly valued when working remotely, while the agreement on all the other dimensions of remote work arrangements implies that the subject accounting firm executes a supportive remote work arrangement policy. Furthermore, the strong agreement that their work output and deadlines are consistently met when working remotely proved that accountants' productivity levels remain high due to effective implementation of remote work policies.

Consequently, findings showed a highly significant and positive relationship between all dimensions of remote work arrangement and productivity. This suggests that when accountants are offered flexibility and are allowed to structure their tasks independently, efficient, good quality, and consistent outputs are achieved, indicating enhanced productivity. Hence, the null hypothesis

was rejected. Furthermore, the study revealed that problems on blurred work-life boundaries, isolation, miscommunication, and technological barriers are often experienced by the respondents, which significantly disrupts productivity. As a practical extension of the research findings, strategies were proposed to foster a remote work environment that allows a flexible work hours and implements right to disconnect and meeting-free day a week. This study significantly contributes to filling the research gap by providing empirical evidence on the direct relationship between remote work arrangements and productivity, focusing on accountants' critical role for accuracy, consistency, and high-level compliance in Philippine business setting.

The managerial implication of the study emphasizes the need for corporate leaders to continuously enhance internal policies on remote work arrangements to ensure that the policy is aligned with the aim of enhancing employees' productivity. Theoretically, this study strengthens Self-Efficacy Theory by affirming that accountants' productivity is significantly influenced by their belief to successfully perform remote tasks.

### LIMITATION & FURTHER RESEARCH

While the findings of this study provide significant insights on the relationship between remote work arrangements and accountant's productivity, several limitations must be acknowledged. The research was conducted within a single Philippine-based global accounting firm, which limits the generalizability of the findings to other industries and locations. Examining the relationship of remote work arrangements and productivity across different public and private accounting, audit, and taxation firms may further add contextual variations. Furthermore, the study used a descriptive-correlational method, which identified relationships, but not the causality. Similarly, to eliminate self-report bias, data can be collected using methods other than surveys, such as interviews, focus group discussions, and observations. Likewise, focusing on other aspects of remote work arrangements and productivity other than those employed in this study can also be investigated. Moreover, further investigations comparing an accountant's productivity when working on-site and remotely can also be conducted to add value to this study.

Given these limitations, further research is recommended to expand the study's locale to other public and private firms. Use of different research methods and data collection such as interviews is also encouraged to eliminate self-report bias. Lastly, future research may expand the dimensions of remote work arrangement and productivity by focusing on physical workplace adequacy, technology readiness, task completion rate, and client responsiveness.

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