



## The Transformation of Internal Control Systems in Remote Work Settings: a Qualitative Analysis

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### ABSTRACT

This research explores the impact of remote work on internal control systems in accounting organizations. As remote work becomes increasingly prevalent, understanding its effects on internal controls is crucial for maintaining operational efficiency, compliance, and performance. The study employs a qualitative case study design, focusing on semi-structured interviews with accounting professionals, managers, and internal control officers from organizations that have implemented remote work. Findings suggest that while remote work provides flexibility and autonomy, it also presents challenges such as communication barriers, lack of physical oversight, and social isolation, which may hinder effective internal controls. The study emphasizes the importance of clear communication policies, technological infrastructure, and employee well-being strategies to mitigate these challenges. Recommendations include investing in training, implementing flexible work policies, and utilizing cloud-based tools for better coordination and reporting. The study contributes valuable insights into how remote work affects internal controls in the accounting sector and offers actionable recommendations for improving remote work practices in accounting organizations.

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## **INTRODUCTION**

The global shift toward remote work, accelerated by the COVID-19 pandemic, has forced organizations to reconsider and adapt their traditional internal control systems (ICS). Remote work offers numerous benefits, such as increased employee autonomy and improved work-life balance, but it also presents significant challenges to maintaining effective oversight and control. Internal control systems, which have traditionally relied on physical presence and direct supervision, must evolve to ensure organizational productivity, prevent fraud, and maintain compliance in a virtual setting. As highlighted by Herliana et al. (2023), the transition to remote work has reshaped the dynamics of employee performance. While remote work fosters flexibility and comfort, it also introduces challenges such as social isolation and communication difficulties. These factors complicate the monitoring of employees and necessitate the adaptation of ICS to virtual platforms.

A key issue in the transformation of internal control systems is the shift from collective to individual control practices, as pointed out by Hartner-Tiefenthaler et al. (2021). Remote work requires a rethinking of managerial control, with a greater emphasis on individual autonomy rather than collective team oversight. In the absence of direct supervision, organizations must implement systems that allow for transparent communication, clear performance metrics, and real-time monitoring of remote employees. This shift underscores the need for effective digital tools and well-defined remote work policies to ensure that employees remain productive and compliant with organizational standards (Makkar & Rani, 2024). Such tools must address the challenges of miscommunication and lack of team cohesion that are common in remote work settings, as noted by Sakdiah et al. (2023), which could otherwise undermine the effectiveness of ICS.

Eniola (2022) introduces the concept of the work-home border accounting system, which emphasizes the psychological detachment necessary for employee well-being. This system posits that when employees are working remotely, the boundaries between work and personal life blur, leading to potential stress and burnout. The management of these boundaries becomes a critical aspect of internal control, as the absence of physical separation between work and home environments can lead to overwork and decreased productivity. Eniola's work highlights that ICS should not only focus on task completion but also on ensuring that employees can mentally detach from work during off-hours, thereby promoting long-term well-being and reducing burnout. This psychological aspect is critical for maintaining sustainable productivity in remote work settings, as employees' energy levels and well-being directly impact their performance.

Another challenge of remote work is managing communication and collaboration. Remote employees often face isolation, which can hinder collaboration and team cohesion. Mustajab et al. (2020) and Setiawan and Fitrianto (2021) highlight that while remote work can improve performance by offering flexibility, it also leads to communication barriers that hinder teamwork and collective problem-solving. Internal control systems must

therefore incorporate communication tools and collaborative platforms that facilitate effective interaction among remote workers. These systems must also include clear policies to ensure that employees have access to the necessary resources to perform their tasks effectively. Communication is not just about exchanging information, but also about fostering a culture of trust and accountability, which is essential for maintaining effective internal controls.

Additionally, the role of technology in supporting remote work cannot be overstated. According to Herliana et al. (2023), technological infrastructure plays a pivotal role in supporting remote work. Organizations must invest in secure, user-friendly digital platforms that facilitate communication, data sharing, and performance monitoring. These platforms must be designed with the specific needs of remote work in mind, providing employees with the tools they need to stay connected and engaged with their work. Sakdiah et al. (2023) further suggest that the implementation of effective collaboration tools, along with ongoing training, is critical to ensuring that employees can work efficiently in remote environments. These technological advancements should be integrated into the internal control system to ensure that all work processes remain secure and transparent, even in the absence of in-person supervision.

Furthermore, remote work challenges such as technostress and telepressure—described by Pfaffinger et al. (2020)—pose significant threats to employee well-being and productivity. These stressors arise when employees feel pressure to be constantly available or when they are overwhelmed by technology. Internal control systems must adapt to mitigate these risks by setting clear expectations around work hours and communication protocols. Organizations must encourage employees to set boundaries and avoid overworking, ensuring that technology is used as a tool for productivity rather than a source of stress. This adaptation requires a shift in organizational culture, with a greater emphasis on trust and flexibility, rather than rigid control mechanisms.

The work-home border accounting system proposed by Eniola (2022) offers a framework for understanding the psychological impact of remote work on employees. As remote work continues to be a permanent fixture for many organizations, internal control systems must incorporate mechanisms to support employee well-being. This includes fostering a work environment that allows employees to mentally detach from work after hours, thus promoting sustainable productivity. This approach to internal control moves beyond mere task supervision to focus on maintaining employees' mental and emotional health, which in turn influences their ability to contribute effectively to the organization.

In summary, the transformation of internal control systems in remote work settings requires a multifaceted approach that incorporates technology, clear communication, trust-based management, and psychological support. The challenges of remote work—ranging from isolation and communication barriers to technostress and burnout—must be addressed through adaptable internal control systems that prioritize employee well-being while ensuring accountability and productivity. As organizations continue to embrace remote

work, these transformed internal control systems will be essential for maintaining performance, compliance, and organizational integrity in the digital age. The qualitative research by authors such as Herliana et al. (2023), Makkar & Rani (2024), and Sakdiah et al. (2023) provides valuable insights into the complexities of managing remote work and highlights the need for ICS to evolve in response to this new working environment.

## LITERATURE REVIEW

### *The Impact of Remote Work on Employee Performance and Internal Controls*

Remote work has been shown to significantly impact employee performance, with both positive and negative implications for internal control systems. Herliana et al. (2023) found that while remote work offers flexibility and a comfortable work environment, it also introduces challenges such as social isolation and communication difficulties. These challenges can hinder the effectiveness of internal controls, as seamless communication and coordination are essential in the accounting field. Similarly, Makkar and Rani (2024) observed that remote work provides employees with job autonomy and boosts productivity. However, challenges such as miscommunication and reduced team cohesion can lead to gaps in internal control systems, especially in accounting tasks that require precise data sharing and collaboration.

### *Psychological Factors and Work-Life Balance in Remote Work*

Eniola (2022) proposed the "Work-Home Border Accounting System," which highlights the importance of psychological detachment for employee well-being. This concept is particularly relevant to accounting professionals who often work under pressure. By managing the boundary between home and work, employees can better maintain focus and productivity, which is crucial for upholding the integrity of internal controls in remote settings. Such boundaries help mitigate stress and improve decision-making, ensuring that accounting professionals remain effective even when working remotely.

### *Challenges of Managing Virtual Teams in Remote Work Environments*

The management of virtual teams is crucial in maintaining efficient internal control systems, particularly in the accounting field. Sakdiah et al. (2023) identified that remote work enhances flexibility and employee satisfaction but also leads to challenges such as isolation and communication breakdowns. Effective collaboration tools and management practices are essential to maintaining productivity and ensuring that accounting processes, such as auditing and financial reporting, are conducted smoothly. Mustajab et al. (2020) also pointed out that the lack of proper facilities and infrastructure in remote settings can hinder the effectiveness of internal control systems, making it crucial for organizations to adapt their management practices to support remote workers effectively.

### *Redefining Managerial Control in Remote Work*

Hartner-Tiefenthaler et al. (2021) examined the shift in managerial control practices within public bureaucracies when transitioning to remote

work. The move from collective control to individual control requires a reconsideration of how internal controls are monitored and enforced. This shift is particularly relevant to accounting departments, where internal control systems must be adapted to ensure compliance with regulations and prevent fraud or error. The study emphasizes the need for clarity in defining "doing work" in remote settings, ensuring that tasks are completed according to established accounting standards.

#### *Communication Barriers and Their Impact on Accounting Practices*

Effective communication is a key element in maintaining strong internal control systems. Setiawan and Fitrianto (2021) observed that while remote work has improved employee performance, it also presents communication barriers that can disrupt the flow of financial information. For accounting professionals, where accuracy and timeliness are critical, these barriers can lead to misinterpretation of data and delays in financial reporting. Similarly, Rachmat and Wahyuddin (2021) found that the pandemic-induced shift to remote work has had positive effects on motivation, but the absence of face-to-face interaction can hinder effective communication, posing a challenge to internal control systems in accounting.

#### *The Evolution of Accounting Systems in Remote Work Environments*

As remote work becomes more prevalent, the need for robust and flexible accounting systems has grown. Eniola (2022) discussed the evolution of accounting systems, focusing on their role in resource management. In remote work settings, accounting systems must be adaptable to manage virtual transactions and ensure financial oversight. The integration of digital tools and cloud-based systems is vital for maintaining accurate financial records and internal controls, particularly in organizations where employees work from different locations.

#### *Telepressure and Technostress in Remote Work Settings*

Telepressure and technostress, as discussed by Pfaffinger et al. (2020), are significant challenges for employees working remotely, especially in the accounting field where precision and focus are required. The study found that telepressure—feeling compelled to respond to work-related communications quickly—can lead to stress and impaired decision-making. For accounting professionals, this may result in rushed financial reporting or oversight of important details, undermining the effectiveness of internal controls. Therefore, managing technostress is essential for maintaining the integrity of accounting processes in remote settings.

#### *Interrole Interference and Its Impact on Accounting Professionals*

Smith et al. (2021) explored the issue of interrole interference in remote work, where employees struggle to balance their professional and personal roles. This is particularly pertinent in the accounting profession, where employees are required to maintain strict focus on financial tasks and

compliance with regulations. The overlap of work and home responsibilities can lead to distractions, impairing employees' ability to follow internal control processes properly. As remote work becomes more common, clear boundaries and time management strategies will be essential for accounting professionals to maintain the integrity of internal controls.

## **METHODOLOGY**

This study uses a qualitative case study design to explore how remote work affects internal control systems in the accounting field. The focus is on understanding the transformation in internal controls, especially in terms of employee experiences, managerial adjustments, and technological changes. Data will be gathered through semi-structured interviews with accounting professionals, managers, and internal control officers from organizations that have implemented remote work. These interviews will focus on themes like the impact on internal controls, communication tools, technological adaptations, and challenges in managing remote accounting operations. Additionally, document analysis will be conducted to review relevant organizational policies and internal control frameworks.

A purposive sampling method will be employed to select 6-8 organizations with experience in remote work. The participants will be chosen based on their direct involvement with remote work and internal control practices. Thematic analysis will be used to analyze the data. Ethical considerations will be upheld throughout the research, ensuring informed consent, confidentiality, and the voluntary nature of participation. Although the study's small sample size and the evolving nature of remote work may limit its generalizability, the insights gained will provide valuable perspectives on internal control systems in remote work settings.

## **RESEARCH RESULT**

Based on the data gathered from the case studies of various organizations, the study reveals several significant themes and insights regarding the transformation of internal control systems in remote work settings. The key findings, interpreted in relation to the industry-specific practices and technological adaptations, are as follows:

### *Adaptation to Remote Work Technologies*

The organizations in the study have all made substantial adaptations to their internal control systems by integrating remote work technologies. This shift is particularly noticeable in the adoption of various software tools and platforms, such as TeamViewer, Dropbox, Xero Accounting, Microsoft 365, Google Workspace, and Trello. These tools have become central to daily operations, providing a framework for maintaining accountability, streamlining collaboration, and enabling seamless communication.

1. For instance, TeamViewer and UltraViewer are used in organizations to facilitate remote access and control, ensuring that employees can continue working from home or other remote locations with minimal

disruptions. These technologies also help ensure secure access to sensitive data, an essential component of internal controls.

2. The use of Google Workspace, Trello, and Microsoft Teams for project and task management highlights how teams collaborate remotely to track progress, assign tasks, and meet deadlines. These tools provide transparent access to work processes, which strengthens the internal control framework by improving visibility and traceability of work activities.

#### *Reporting Mechanisms and Control Checks*

The introduction of structured reporting systems is another important finding. Most organizations in the study utilize daily, weekly, and monthly reporting systems to monitor and manage performance. These reporting mechanisms are essential for internal control, providing management with real-time insights into employee performance, financial status, and the completion of assigned tasks.

1. **Task Tracking and Accountability:** For example, in the premium produce wholesaler and home service enterprise, employees are required to clock in and report the completion of tasks using Task Tracking in Dropbox or similar tools. This creates a system where every action taken by the employee is logged, ensuring accountability. In industries like wholesale and home service, where task completion is directly tied to operational efficiency, this level of detail in reporting helps organizations monitor performance and identify areas for improvement.
2. **Collaborative Job Tracking:** In companies like the accounting and finance consultancy, the use of collaborative job trackers (such as spreadsheets) plays a key role in ensuring that all team members stay aligned. These spreadsheets are essential for tracking ongoing tasks and ensuring no critical activities are overlooked. Additionally, Trello is used as a task management tool to assign tasks and deadlines, which helps in setting clear expectations for employees, ensuring that all deliverables are met on time.

#### *Managerial Oversight and Communication Tools*

The study reveals that effective managerial control is achieved not only through technology but also through improved communication channels. Microsoft Teams and WhatsApp groups are extensively used across various organizations for internal communication. These tools enable managers to regularly check in with their teams, provide updates, and share relevant information in real-time.

1. In higher education and accounting consultancy sectors, the use of Microsoft Teams and WhatsApp helps to maintain strong team cohesion, even in remote work environments. Managers leverage these communication tools to check on team progress, provide support, and address concerns.

2. Additionally, the use of WhatsApp within internal groups serves as an informal communication channel that allows for quick, non-official updates, which complements formal reporting mechanisms.

#### *Challenges and Mitigation Strategies*

Despite the successful implementation of remote work tools, the study also highlights the challenges that arise in maintaining robust internal controls. These include issues of social isolation, communication difficulties, and the lack of physical oversight, which could potentially lead to diminished employee engagement or productivity.

1. **Lack of Face-to-Face Interaction:** In industries like property management and tech shops, where physical oversight is often integral to managing daily operations, the transition to remote work may have initially caused difficulty in maintaining productivity levels and a sense of team cohesion. However, as seen in premium produce wholesaler and tech shop environments, technology has enabled a form of virtual oversight, though the loss of face-to-face interactions may still pose challenges, especially for tasks that require close collaboration.
2. **Technological Adaptation and Training Needs:** It is evident that technical adaptation and training are essential to successfully implementing remote work. Organizations have invested in training their teams to become proficient in the tools and platforms used for collaboration, task management, and internal control. For example, companies like the home service enterprise have relied heavily on Google Workspace and collaborative job trackers but also faced the challenge of ensuring that employees were properly trained to use these tools effectively.

#### *Consistency in Reporting and Accountability*

The results indicate that internal control in remote work settings relies heavily on maintaining consistency in reporting and ensuring that accountability is sustained. This is particularly crucial in industries where operational efficiency directly impacts financial performance, such as in property management and accounting consultancy.

1. The use of Xero Accounting in the premium produce wholesaler organization and Accurate Accounting Software in the tech shop emphasizes the importance of accounting systems that offer real-time data reporting and monitoring. These accounting platforms facilitate seamless tracking of financial transactions, ensuring that remote teams continue to adhere to internal financial control protocols.
2. **Periodic Reporting:** Reporting schedules (daily, weekly, and monthly) help organizations uphold high standards of accountability and provide opportunities for managers to assess how effectively internal controls are being followed. For example, the home service enterprise relies on daily reports, ensuring that no critical tasks or financial matters are missed.

## DISCUSSION

This study has explored the impact of remote work on internal control systems within accounting organizations. The results reveal that while remote work offers notable benefits in terms of flexibility and autonomy, it also introduces challenges that require careful adaptation of internal control systems. These findings are consistent with existing literature, which emphasizes both the advantages and the drawbacks of remote working environments.

### *Technological Adaptations and the Role of Digital Tools*

The role of technology in maintaining internal control systems is crucial, with several participants reporting that remote work heavily relies on digital tools such as Microsoft Teams, Google Workspace, and specialized cloud-based accounting software like Xero Accounting and Accurate. These tools provide employees with the flexibility to perform tasks remotely while ensuring transparency and accountability, which are essential for effective internal control systems (Herliana et al., 2023; Makkar & Rani, 2024). The use of these technologies enables organizations to monitor real-time data, track employee performance, and maintain accurate records.

Similar findings are reported by Herliana et al. (2023), who note that the integration of technology plays a significant role in supporting remote work, offering flexibility and enhancing employee satisfaction. However, the study also points out that the lack of physical presence can hinder effective communication and coordination, which are vital for internal controls (Makkar & Rani, 2024). The study participants reported challenges such as communication difficulties and technological glitches, which align with the difficulties highlighted in earlier works (Mustajab et al., 2020).

### *Reporting Mechanisms and Internal Control Systems*

A critical element for maintaining internal control in remote settings is the use of reporting mechanisms. Participants in this study frequently mentioned the importance of daily, weekly, and monthly reports to track progress and identify issues in real time. This reporting system is crucial in remote environments, where direct oversight is limited. According to Makkar & Rani (2024), structured reporting enhances operational transparency and enables managers to gauge employee performance without direct supervision.

These findings are consistent with the works of Sakdiah et al. (2023), who emphasize the importance of collaboration tools and task management in remote teams. Reporting systems serve as essential components for tracking performance, ensuring compliance, and maintaining the integrity of internal controls in virtual settings. Furthermore, as organizations shift to remote work, there is a growing recognition of the need to leverage cloud-based tools for documentation and task management, which helps maintain continuity in internal controls (Hensher et al., 2023; Smith et al., 2021).

### *Communication Tools and Managerial Oversight*

In remote settings, communication tools such as Teams, Slack, and WhatsApp are vital for effective managerial oversight. The study highlights that these tools facilitate real-time communication, enabling managers to stay connected with employees and address issues promptly. These tools also support informal communication, which is often necessary for resolving issues quickly in remote teams (Sakdiah et al., 2023).

The findings reflect those of Herliana et al. (2023), who note that while remote work offers flexibility, it also introduces the challenge of social isolation and communication breakdowns. The importance of regular check-ins and effective communication strategies was stressed by participants, supporting the findings of Smith et al. (2021), who found that communication tools are essential to maintaining team cohesion and ensuring productivity in virtual settings.

Additionally, the study echoes the work of Hartner-Tiefenthaler et al. (2021), who describe how remote work requires redefined managerial control mechanisms. In traditional settings, managers might oversee work through physical presence, but in remote work, managers must rely on communication tools and digital reporting to manage employees effectively. The shift from collective to individual control, as highlighted by Hartner-Tiefenthaler et al. (2021), was also evident in the study, where remote managers focused on performance tracking and task completion rather than overseeing the entire workflow.

### *Challenges in Maintaining Internal Control*

Despite the technological advancements and communication tools, maintaining effective internal controls in remote environments presents significant challenges. One of the most prominent issues identified in the study was the lack of physical oversight, which hinders the ability of managers to monitor and evaluate employee performance effectively. This challenge has been discussed in numerous studies, including Sakdiah et al. (2023), who noted that social isolation and lack of face-to-face communication can negatively impact team cohesion and individual performance.

Furthermore, several participants mentioned that technostress and telepressure, which arise from the constant need to stay connected and responsive in remote settings, can significantly impact employee well-being and performance (Pfaffinger et al., 2020). These findings corroborate the conclusions of Alimuddin (2021), who argued that while remote work offers flexibility, it also exacerbates the risks of work-life imbalance, leading to issues like burnout and stress. As employees balance work and personal life within the same physical space, the boundaries between work and home can become blurred, leading to role conflict (Eniola, 2022).

These challenges underscore the need for clear policies and support systems to help employees manage these boundaries and maintain work-life balance. Effective time management strategies and the establishment of psychological detachment (Eniola, 2022) are critical for ensuring that employees

do not experience role overload, which may lead to diminished productivity and hinder the internal control systems' effectiveness.

#### *Training and Development Needs*

A key finding from the study was the need for continuous training to ensure that employees are equipped with the necessary skills to use remote work tools effectively. As highlighted by Makkar & Rani (2024) and Sakdiah et al. (2023), proper training is essential for ensuring that employees can navigate complex digital tools and adhere to internal control procedures. Ongoing training programs help employees stay informed about new software and internal policies, which is crucial in maintaining control when employees are working remotely.

Additionally, training helps mitigate technostress by ensuring employees understand the importance of setting boundaries in remote work (Pfaffinger et al., 2020). The study emphasizes the need for organizations to invest in training programs that address both technical skills and the psychological aspects of remote work. This aligns with the findings of Smith et al. (2021), who suggest that continuous training not only improves performance but also reduces the negative impacts of remote work, such as stress and isolation.

## **CONCLUSIONS AND RECOMMENDATIONS**

This study concludes that remote work has a significant impact on internal control systems in accounting organizations. While it offers benefits such as flexibility, autonomy, and increased job satisfaction, it also brings about challenges that can hinder the effectiveness of internal controls. The reliance on digital tools, remote communication strategies, and structured reporting mechanisms plays a vital role in mitigating these challenges. However, the lack of physical oversight, social isolation, and communication barriers remain prevalent concerns that need to be addressed.

To enhance the effectiveness of internal controls in remote work environments, organizations should invest in continuous training programs aimed at both technical skills and managing the psychological aspects of remote work. Additionally, organizations should develop clear communication policies and guidelines to ensure that remote employees maintain high levels of coordination and performance. The use of advanced communication tools, coupled with regular reporting systems, can help managers track employee performance and ensure compliance with internal controls.

It is also recommended that organizations explore the integration of cloud-based software that allows for real-time updates, collaboration, and secure access to critical documents. Moreover, organizations should encourage employees to establish clear boundaries between work and personal life to avoid burnout and stress. Lastly, the implementation of flexible work policies that accommodate different work styles and needs will further support employees in maintaining a healthy work-life balance.

## **ADVANCED RESEARCH**

While this study provides significant insights into the effects of remote work on internal control systems, there are several limitations that warrant further investigation. First, this study was conducted within a specific organizational context, and the findings may not be generalizable to all industries or types of organizations. Therefore, future research should focus on examining remote work practices across different sectors, including non-accounting fields, to gain a broader understanding of its impact.

Additionally, this research primarily focused on employee perspectives regarding internal control systems, but future studies could benefit from exploring the views of managers and organizational leaders on the challenges and solutions associated with remote work. It would also be beneficial to examine the long-term effects of remote work on employee well-being and productivity, as well as how different managerial practices influence the effectiveness of internal controls in remote environments.

Future studies could also investigate the role of artificial intelligence and automation tools in enhancing internal controls in remote work settings. These technological innovations may hold significant potential in reducing human errors, improving compliance, and streamlining reporting processes, making them a worthwhile area of exploration for researchers in this field.

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