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The Journal of ARSYM (JARSYM) is a refereed bi-annual journal committed to publish undergraduate research papers of the Faculty of Business Studies and Finance, Wayamba University of Sri Lanka. The JARSYM publishes theoretical and empirical papers spanning all the major research fields in business studies and finance. The aim of the JARSYM is to facilitate and encourage undergraduates by providing a platform to impart and share knowledge in the form of high quality and unique research papers.

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The Impact of Work from Home on Executive Level Employees' Productivity of Audit Firms in the Western Province, Sri Lanka

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ABSTRACT

In the modern business world, employees are constantly working outside of typical work environments in locations that are digitally associated with corporate headquarters. The development of intuitive computerized networks has extraordinarily influenced new work ideas, where the progressive organization advancements have impacted the organization's business characteristics. A new environment and time-autonomous working structures are currently offering the potential for decentralization of work through different teleworking plans. The feasibility of work-from-home opportunities is dependent on employees' productivity, which is driven by a variety of factors such as demographic factors, organizational related factors, employee related factors, and home related factors. The main objective of this study was to find the impact of work from home on the employee productivity of executive employees at Audit Firms in Western Province, Sri Lanka. To accomplish this objective, the study was conducted in coverage of 224 samples out of 550 population of the executive employee at Audit Firms in Western Province, Sri Lanka. This study employed a deductive method in which all variables were built from existing literature. Data for this investigation was gathered using quantitative techniques through a five-point Likert scale type questionnaire. Analysis of collected quantitative data was done using Microsoft Excel and SPSS Data Analyzing Package. Simple regression was conducted to demonstrate the statistical results. As per the study's findings, organizational related factors and employee related factors have more significant impact on executive employee's productivity, home related factors have moderate impact further demographic factors do not have any impact on executive employee's productivity. This study aims to expose to research users the prevalent challenges of work from home, providing them with a comprehensive grasp of the tactics and procedures that should be employed while adopting work from home. The study's results and limitations lead to identifying the effect of influential factors of work from home on employee productivity in comprehensive geographical coverage.

Keywords: Time-autonomous Working Structure, Decentralization of Work, Work from Home, Employee Productivity

1. INTRODUCTION

The concept of work from home was very uncommon a decade ago. Work from home was carried out occasionally as a special arrangement in some cases. The

industrial revolution carried employees from their residence to the production lines. With the internet and communication technology, the converse is conceivable. The globalization and the improvement of inventive innovations, social changes, and, connected with them, the expansion in aggregate natural mindfulness have expanded the interests in versatile and elective types of working as of late. People investigate products and services through information technology such as desktops, laptops, smart phones, tablets, and augmented simulation gadgets. Utilizing these mechanical advancements, an ever-increasing number of associations have begun to overhaul their way cope with work. This work from home practice has become an incredibly prominent employment tool, meeting crucial business requirements while assisting employees in balancing work and personal commitments. However, telecommuting has developed so much and huge numbers of organizations are looking forward to implementing work from home. Currently, it's not uncommon for organizations to allow their employees to work from home. This integral new approach emphasizes that employee's approach to coordinate their work deftly.

In this modern economy, most of the businesses have globalized and face progressively more competition in the market. Due to these developments of information technology, organizations have been persuaded to adopt a new working strategy. Teleworking is one of the best strategies to reduce cost of space while improving the performance of the employees through flexible working schedules. Working from home stands the wide-reaching trend nowadays, also it affects companies and workers in several ways. Work from home means a worker who is performing their duties from their place of residence or any other place rather than working from an office. Work from home studied under various names as Remote Work, Flexible Work, Tele Working, Telecommuting or Virtual Working. In the 1980s and 1990s, companies began to offer a chance of working from home. This flexibility primarily supports women with children, but currently this is less gender-specific and diagnoses other commitments and responsibilities along with workers and their families.

Work from home can be done uniquely inside a standard contract of work connection among employees and organization. This implies that the organization and employee have their privileges and commitments set out by law. Work from home is consistently the subject of inner pioneering arrangements. In this manner, a business can't compel a worker to telecommute; also, an employee can't force an employer to facilitate work from home. In the event that a representative telecommutes, the complete working hours are managed by the contracted occupation time as in some other sort of work. Nonetheless, a home worker can plan his/her working time more at his/her very own personal preference. Workers also want flexibility and control over their lives. Some of the workers have a struggle with managing their work duties and family responsibilities, which lead them to feel stress, due to this workload will be increased. Because of the stress and workload, some workers befall with work conflicts also. The conflict between professional life and family life has significantly affected the quality of career accomplishments and family life of

both men and women (Khaled Adnan Batatineh,2019). The consequences for women may incorporate significant limitations on career adoptions, restricted open doors for professional success and achievement in their work role, and the need to pick between two apparent contraries a functioning and satisfying job or marriage and kids.

The chance to work from home-based rises workers' independence in planning and establishing their works then this will lead to tougher essential inspiration, and consequently, workers enthusiastic about affording supplementary determination in their work. Furthermore, by offering flexible working plans, organizations can fascinate and hold exceptionally talented and loyal workers and teleworking reduced absenteeism and improved organizational performance. Moreover, work from home may attract women with younger children and individuals with eldercare responsibilities. Working from home will be beneficial for both companies and workers to a certain extent. However, some empirical researchers such as Golden et al. (2008) & Dutcher et al. (2012) evidenced that workers' perceived productivity may be low or can be changed according to the influential factors when working from home. When workers working from home, they are facing several types of challenges such as getting distracted by everything adopting a new workspace can be challenging, without a structured office environment worker may not feel like they are in work mode, professional isolation, and loss face to face communication with colleagues, staying motivated whole day, unclear performance metrics, reduced supervision, and direction.

Moreover, every benefit of virtual work comes as a challenge to the worker. So, these circumstances and the upsetting factors will be influencing worker productivity when working from home. As one of the essential aspects of all organizations is the productivity of their workers, it is necessary to discover whether working from home influences worker productivity, whether the effect is positive or negative and the factors which influence the productivity of the workers. This study has answered this query by concentrating on the executive employees of Audit Firms in the Western Province, Sri Lanka, under the registration of the Chartered Institute of Sri Lanka. Therefore, the objective of the research study is to examine the extent to which work from home impacts the productivity of executive-level employees

2. LITERATURE REVIEW

The advancement of the information technology infrastructure and technological innovations influences the current social conditions. It can be changed by existing procedures and introduces new systems to the industrial sector. Subsequently, due to the heavy competition and global trend, organizations have been convinced to adopt the latest technologies to attain organizational objectives (Noelle Chesley Britta E. Johnson, 2015).

Companies adopted the technology whether they liked it or not because they had to stay in the market (Bailey, Nancy B. Kurland, 2002). The quick advancement of technological innovation offers conceivably a scope of opportunities for rebuilding the work idea. The development of intuitive

computerized networks has extraordinarily influenced new work ideas, where the progressive organization advancements have impacted the organization's business characteristics. A new environment and time-autonomous working structures are currently offering the potential for decentralization of work through different teleworking plans. As telecommunications and IT innovations develop, network structures become sensible alternatives for most organizations, rather than the past decades where business online was a possibility for only a couple of huge associations. Accordingly, organizational structures changes, the rapid development of markets driven by the lower exchange costs, the evacuation of limits, the movements in network connections, the globalization, the opposition and the new hierarchical models, empowered by network innovations with specific effects on spatial illustrations and the world society businesses have adopted "work from home" as the new working structure (Vescoukis Vassileios et al, 2012).

The program of working from home has increased in the past due to technological advancements (Rupietta, Kira; Beckmann, Michael, 2016) Liaw et al. (2007) found that computer-generated work means workers don't have to attend the head office to figure physically but as a replacement for performing their specialized jobs through an Internet connection from remote home, car, hotel, satellite office, or other places away from the typical office place. Bailey et al. (2002) presumed two main aspects characterize that teleworking. First, workers performing their duties outside the typical office, second, a fitting together between home and office exists. Information exchange and communication with colleagues is possible via information and communication technologies.

Golden et al. (2007) confirmed that telework, or working from home, maybe a sort of computer-generated work, also called telecommuting. It necessitates working off from the typical workplace and collaborating through information technology. Tietze (2002) consistent that work hence becomes "disembodied" from the time/space pressure and may be changed over into an activity be done from anyplace and whenever rather than being a territory to go to. Also, the literature states that workers must have an appropriate job design for performing from home. Acting from home is best suited for workers, who primarily have knowledge-based tasks, few face-to-face contacts, and a high degree of autonomy (Bailey et al. 2002). Home office demonstrates an uncommon circumstance when the employees infrequently work at home for reasons unknown/s, while homeworking demonstrates work errands performed at home as a concurred standard. Home workers are a classification of workers who do their expert exercises from their home. Work from home can be completed uniquely inside a bar legally binding work connection among employee and organization (Michal Beno, 2018). "Leave your issues at home" might be the thought of more old CEOs, yet the younger age of pioneers know that workers have an immediate bearing on their work-life and hence their productivity (Fatima et al. 2012).

Kim (2015) stated working from home is not a new option; it is an alternative way to facilitate daily work journeys. Monitoring employees who are found distantly from their supervisor is a significant issue for top-level managers.

Despite the increase in work from home due to technological advances, it is difficult for supervisors to oversee employees' activities because employees and supervisors are out of sight (Michal Beno, 2018). Technological advancement has increased the ability to work at anytime and anywhere while accessing the information from any location through an internet connection so employees can perform their work peacefully from their place of residence (O'Neill, 2009).

Organizations willing to reduce the cost of rent for the office place and office maintenance expenses meanwhile, employees have commitments such as caring young children and elders and the employees needed to reduce the cost for traveling and other costs due to attend office because of these reasons' employees motivated to stay at home and employers intended to push out the employees from the typical office place (Bailey, Nancy B. Kurland, 2002).

2.1 Relationship between work from home and productivity

Work from home is commonly causing enhanced productivity (Davenport et al. 1998 and Cascio 2000). Bailyn et al. (1988) gave initial bits of knowledge to addicts working from home and impacts of workers utilizing information from three contextual investigations. All interviewed workers show that their apparent productivity enhances even though performing from home. This positive effect on productivity is generally connected with a superior level of independence and expanded inspiration. Suratin Tunyaplin Stephen Lunce Balasundram Maniam, (1998) stated that, if an employee gets a chance to work from home, travelling could be used in another undertaking; the shrinking of the day-by-day drive could diminish pressure and grant the worker to be more successful. Expanded adequacy should create boosted efficiency, which should increment profits. Decreased employee pressure can develop productivity of the employee could all come about because of working from home. Further, Suratin Tunyaplin Stephen Lunce Balasundram Maniam (1998) explored that huge financial rewards might be accomplished by the firms which decided to implement the home office idea or permit at least a certain period to their employees to working from their homes as opposed to in the typical corporate workplaces.

Zhiyu Feng & Krishna Savani (2020) researched gender discrimination in perceived productivity when dual-career parents work at home. At home, ladies invest more energy on household activities, for instance, housework and childcare. Therefore, the productivity of women is relatively lower than that compared to men. Teleworking is more suitable for highly self-disciplined employees who efficiently schedule their works and manage time, and such employees will be very productive (Michal Beno, 2018). The personality traits and demographic factors such as self-description, work interaction, personal distraction and cultural differences are the significant determinants of employee productivity when employees work from home (Jayantha Wadu Masstige, Yat Hung Chiang, 2019). Employees who work from home are happier than employees who go to the office and work, thus reducing their stress. Therefore, workers' productivity has increased than employees who go to the office (Nicholas Bloom, 2014). Niels Hoornweg et al. (2016) found that high work intensity and intrinsic motivation will increase the employee's productivity when working from home. Timothy D. Golden et al. (2008) researched that

professional isolation has negatively impacted the productivity of the employees. When employees work from home, employees perform their duties alone and feel isolated; therefore, productivity can be decreased when teleworking.

Dubrin et al. (1991) show in his detailed examination that working from home builds assembly productivity. Further, he analyzed group productivity changes when tasks are moved from office to connecting with from home. However, there's no discrimination of effectiveness changes for the identical workers. Belanger et al. (1999) researched how engaging from home influences workers' apparent productivity inside the technology sector. She found that working from home is identified with higher perceived productivity. Belanger et al. (1999) found that workers differ in their characteristics when self-select into engaging from home.

Dutcher et al. (2012) investigated how teleworking impacts specific productivity of the employee, and he measured the job design by distinguishing among creative and tedious responsibilities. Further, Dutcher et al. (2012) found that performing from home increases people's productivity when doing innovative tasks. However, he discovered that performing from home has a negative impact on productivity if the profession is essentially excessively dull. Bloom et al. (2015) found that engaging from home improves the total productivity of workforces. They clarified their result by higher productivity identified through a calmer working atmosphere and higher work effort as workers have fewer breaks. Michelle Robertson, Kathleen Mosier (2020) argued that human factors or Ergonomics are an essential element in managing work from home. Ellen Baker et al. (2007) concluded that the Organizational related factors, Job characteristics, Individual work styles and household characteristics are the major factors affecting employee productivity when working from home.

3. METHODOLOGY

The diagram below attempts to show the possible impact between Work from Home and executive-level employees' productivity.

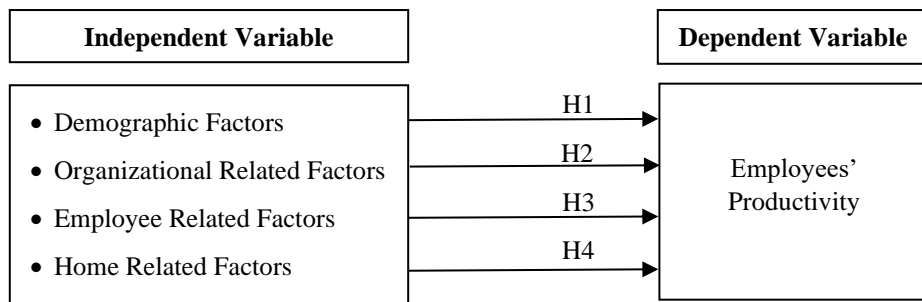


Figure 1: Conceptual Framework

Source: Researcher Constructed, 2021

The current study's framework has been established using the Deductive Reasoning Method (DRM) with a non-contrived study setting. This research is primarily based on literature. And through this, the hypotheses were derived.

Analysis of Reliability and Validity of the Instruments

A structured questionnaire was deployed to gather data. The preliminary questionnaire was circulated to 15% of the sample size to improve the questionnaire's quality and increase the components' dependability. Some questions were removed and modified through the pilot survey.

Table 1: Cronbach's Alpha Coefficients

	Instrument	Cronbach's Alpha
1	Organizational Related Factors	0.839
2	Employee Related Factors	0.794
3	Home Related Factors	0.749
4	Employee Performance	0.883

Source: Researcher Constructed, 2021

Cronbach's Alpha indicates that 0.7 is an acceptable level of reliability for a variable. In this study, the reliability of all variables is acceptable, with the reliability of all dimensions of independent variables and dependent variables falling between 0.7 and 0.9. The content validity of each instrument was checked in the conceptualization and operationalization of variables in the literature. At the same time, it was directly indicated by the instruments' high internal consistency and reliability.

Data Analysis

Univariate and Bivariate analyses were used to analyze the data by using SPSS and MS Excel software. Due to the cross-sectional data collection method the results of the study will vary over the time. This study has been directed with the executive employees of Audit Firms in Sri Lanka. Those on duty as full-time employees from home were considered a target group that is mainly suited for work from home; nevertheless, a relatively large portion of employees are working from home in this sector compared to other industries. 110 Audit Firms are operating in Western Province, Sri Lanka. Since the population is unknown, so researcher assumes that five executive employees are working at each organization. Therefore, the population is 550 employees. The simplified formula of Yamane (1967) serves to determine the sample size of the study. Using an average standard deviation set at 95% confidence level (1.96) and the 5% significance level (0.05), compute the minimum sample size required for accuracy in estimating proportions.

The formula is:
$$n = \frac{N}{1+N(e)^2}$$

Where,

n = sample size, N = population size, e = confidence interval

n = 231

Two hundred thirty-one executive employees of audit firms in Western Province, Sri Lanka have selected the sample size of the study using the

convenience sampling method by considering the researcher's convenience and respondents. Each employee has an equal probability of being chosen. Therefore, it is suitable for this study. A structured questionnaire was deployed to gather data from 231 executive employees out of a population of 550. Only 224 duly completed questionnaires were received.

Table 2: Operationalization of the Variables

Variable	Dimension	Indicators	Measurement
Independent Variable	Demographic Factors	- Age Group	Nominal Scale
		- Gender	
		- Marital Status	
		- Duration of Working	
		- Salary Range	
	Organizational Related Factors	- Willingness to WFH	Five Point Likert Scale
		- Training for WFH	
		- Management Culture	
		- Managers' Trust	
		- Human Resource Support	
	Worker Related Factors	- Technical Support	Five Point Likert Scale
		- Financial Support for WFH	
		- Nature of the Work & Individual Work Style	
		- Level of Self Efficiency & Self-Motivation	
		- Risk Tolerance	
- Communication Skills			
Home Related Factors	- Work-Life Balance & Flexibility	Five Point Likert Scale	
	- Multi-Tasking & Time Management Skills		
	- Availability of Work Space at Home		
	- Living Together with Partner /not		
Dependent Variable	Executive Employees' Productivity	- Having Number of Young Children	Five Point Likert Scale
		- Caring Responsibility for Older/ Diseased Family Members	
		- Efficiency Achievements	
		- Completion of work on schedule	
		- Quality of work	

Source: Researcher Constructed, 2021

Researcher has used a nominal scale to measure the demographic factors and used five-point Likert scales as an interval scale to find the impact between variables to test the hypothesis. Operationalization has been used to convert variables into measurable factors. The following table shows the indicators of the variables which were adapted in the research process.

4. RESULTS AND DISCUSSION

This study was conducted by using 224 respondents with a combination of 104 male (46.4%) and 120 female respondents. The majority took place in the 20 – 30 age group with 48.2%, the sample of executive employees consisted of an equal ratio of single and married employees. Most of the respondents (36.2%) had more than 5 years of working experience and received Rs.20,000-Rs.50,000 as their salary.

Table 3: Demographic Profile of the Respondents

	Variable	Frequency	Percentage
Gender	Male	104	46.4%
	Female	120	53.6%
Total		224	100%
Age (Years)	20 – 30	108	48.2%
	31 – 40	50	22.3%
	41 – 50	44	19.6%
	More than 50	22	9.8%
Total		224	100%
Marital Status	Unmarried	112	50%
	Married	112	50%
Total		224	100%
Duration of Working (Year/s)	Less than 1	53	23.7%
	1 – 3	48	21.4%
	3 – 5	42	18.8%
	More than 5	81	36.2%
Total		224	100%
Salary Range	Less than Rs.20,000	49	21.9%
	Rs.20,000 – Rs.50,000	98	43.8%
	Rs.50,000 – Rs.100,000	50	22.3%
	More than Rs.100,000	27	12.1%
Total		224	100%

Source: Researcher Constructed, 2021

Table 4: Simple Regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Sig.
Demographic Factors	0.383 ^a	0.146	0.079	4.86936	0.093 ^b
Organizational Related Factors	0.782 ^a	0.612	0.610	2.97470	0.000 ^b
Employee Related Factors	0.791 ^a	0.626	0.624	2.92120	0.000 ^b
Home Related Factors	0.162 ^a	0.026	0.022	4.71089	0.015 ^b

Source: Researcher Constructed, 2021

H1: There is no significant impact between the influences of demographic factors and the productivity of executive-level employees.

According to Table 2, R value is 0.383 (38%). It indicates the degree to which productivity of executive level employees was explained by demographic factors. 14% of the variance of employee productivity is explained by demographic factors. The significance value is 0.093 at a 5% significance level, which is higher than 0.05 ($p > 0.05$). It determines that this model is statistically not significant.

It concludes that there is no impact of demographic factors on the productivity of executive level employees. Therefore, the null hypothesis is accepted.

H2: There is no significant impact between the influences of organizational related factors and productivity of executive-level employees

The simple regression model summary (Table 2) shows that the organizational related factors (0.782) with a positive Alpha value show a good level of prediction, and the independent variable explains 61.2% of the variability of the dependent variable. Also, the significance value is 0.000 at 5% significance level. Hence it can be concluded that the organizational related factors of work from home highly impact the productivity of the executive employees at audit firms in Western Province, Sri Lanka. Consequently, the researcher accepts the alternative hypothesis and rejects the null hypothesis.

H3: There is no significant impact between the influences of employee-related factors and productivity of executive-level employees

According to Table 2, 62.6% total variance of employee productivity is explained by the employee related factors. Hence the significance value is 0.000 at 5% significance level. Therefore, the researcher can conclude that employee related factors have a major impact on the productivity of executive-level employees. Consequently, the researcher accepts the alternative hypothesis.

H4: There is no significant impact between the influence of home-related factors and the productivity of executive-level employees

According to Table 2, R value is 0.162 (16%). It indicates the degree to which productivity of executive level employees was explained by home related factors. 2.6% of the variance of employee productivity is explained by home related factors. The significance value is 0.015 at a 5% significance level. It concludes that there is a slight impact of home related factors on productivity of executive level employees. Therefore, the alternative hypothesis is accepted.

The equation for Multiple Regression of influential factors and employee productivity while the demographic factors do not affect work from home can be built as follows,

$$EP = 3.973 + 1.624O_1 + 0.511O_2 + 0.599O_3 + 0.872O_4 + 0.965O_5 + 1.078E_1 + 0.814E_3 + 0.738E_4 + 0.626E_5 + 1.672E_6 + 0.745H_1 + 0.336H_3 + \varepsilon$$

According to the statistical results, the variables discussed under the demographic factors are gender, age, marital status, number and age of the

children, duration of the working hours and the salary range. Distributing the questionnaires with no gender discrimination, the researcher concluded that the category of gender does not impact the productivity of the executive employees who work from home. But the previous studies state that female employees are less productive than male employees (Zhiyu Feng, Krishna Savani, 2020). Most of the respondents were below 40, which will not have a more significant impact on productivity. However, the previous studies show that the younger generation is more productive when compared to senior citizens (Dyah Ayu Febrani. et al, 2020). T. K. Vinoth Kumar (2021) stated that the demographic factors highly impact the employees' productivity, but according to the findings, the demographic factors, in general, have no impact on productivity.

Table 5: Coefficient of Factors

Dependent Variable	Independent Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.		
		B	Std. Error					
		(Constant)	3.973				.991	
Executive Employee's Productivity	Organizational Related Factors	Training on WFH (O ₁)	1.624	.279	.316	5.818	.000	
		Providing necessary Tools (O ₂)	.511	.184	.119	2.778	.006	
		Team Support (O ₃)	.599	.287	.118	2.088	.038	
		Corporate Management System (O ₄)	.872	.253	.166	3.448	.001	
		Manager's confidence on employee's work (O ₅)	.965	.291	.173	3.328	.001	
		Payment of Various Costs (O ₆)	.143	.184	.036	.780	.436	
	Employee Related Factors		Self-Motivation (E ₁)	1.078	.196	.225	5.490	.000
			Self-Discipline (E ₂)	.302	.189	.061	1.599	.111
			Pre-Planning (E ₃)	.814	.338	.125	2.410	.017
			Responsibility (E ₄)	.738	.292	.128	2.531	.000
			Communication (E ₅)	.626	.278	.096	2.253	.025
			Time Management (E ₆)	1.672	.228	.343	7.346	.000
	Home Related Factors		Distraction free area(H ₁)	.745	.198	.161	3.752	.000
			Live with family/partner (H ₂)	-.153	.147	-.041	-1.041	.299
			Elder care responsibility (H ₃)	.336	.140	.092	2.405	.017

Source: Researcher Constructed, 2021

Here, the areas covered under the organizational factors are sufficient training, necessary equipment, proper coordination, etc. Employees who work from home should be given higher attention when compared to the employees who work in the typical working environment. Failure to do so may hurt the productivity of the employees. Therefore, the organizational factors significantly impact the employees' productivity as they play a vital role in the organization's success, which could be agreed upon by our findings.

Apart from any of the above-discussed factors, the most vital factors that affect employees' productivity are employee-related factors. Some of the employee-related factors are self-motivation, self-discipline, time management, communication skills, etc. The findings reveal that employee-related factors have a more significant impact on employees' productivity working from home. Finally, the home-related factors are the ones that have a moderate impact on the productivity of the employees who work from home. It covers some essential factors such as a distraction-free environment, responsibilities toward the family, etc.

Furthermore, empirical studies reveal that the organizational factors, job characteristics, individual work styles and household characteristics are the major factors affecting employee productivity when working from home (Ellen Baker et al, 2007). As per the findings, the impacts of the selected factors on the productivity of the employees who work from home are as follows,

1. Organizational related factors had strongly impacted.
2. Employee related factors also had strongly impacted.
3. Home related factors had impacted the executive level employee productivity in a moderate level.
4. Demographic factors had no impact at all.

Considering all the above, it clearly reveals the factors related to work from home had a positive impact on the productivity of employees working from home in various dimensions and levels.

The findings of the research study shall be signed on the theoretical as well as the practical scenario. As this research model proves to be an explanatory model of employee productivity, the findings of the study are essential to enhance the productivity of executive employees and non-executive employees who are working from home and are willing to work from home by overcoming the interrelated consequences. This study intends to reveal the prevailing problems of work from home to the research users, which gives them a clear understanding of the strategies and techniques that should be used while implementing work from home.

Organizations can use several strategies to increase the productivity of the employees. Such as employees should be given proper training and guidance to work from home, organizations should be able to meet the requirements of the employees working from home, appropriate monitoring and evaluation of the employees' performance should be carried out, employees working from home should be rewarded for their work as a token of appreciation; similarly, the employees who work in a typical working environment were treated and the

Human Resource department should take the proper steps to enhance the smooth relationship between the organization and the employees through appropriate coordination and communication.

5. CONCLUSION

According to the findings, it can be concluded that the productivity of the executive level employees in Audit firms in the Western Province, Sri Lanka, who work from home can be affected by various factors in different ways. Employee-related factors and organizational factors have a more significant impact on the productivity of the employees. In contrast, home-related factors have the least impact, and demographic factors do not. It reveals that the factors related to work from home impact the productivity of employees who are working from home in various dimensions and levels.

Therefore, it can be concluded that work from home has a positive impact on employees' productivity. This study intends to reveal the prevailing problems of work from home to the research users and gives them a clear understanding of the strategies and techniques that should be used while implementing work from home. Training on 'work from home' equipped with appropriate tools and technologies, appropriate performance appraisal metrics and rewards may increase the productivity of executive employee's when they work from home. Each and every organization needs to develop a relevant work from home policy, if their employees engage in remote work. The fewer number of previous empirical researches and geographical constraints are the issues faced by the researcher while conducting the research. Despite the fact, 2020 might have a year of work from home, it is clear that the trend is still ongoing in the following years, and it has currently become the norm for most businesses. Some of the best-known biggest brands around the world like Twitter and Facebook have adopted the work from home policy permanently with the appropriate technologies, and communication channels, and protocols in position

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