

A Qualitative Study on Developing IT Strategies for The Effective Remote Work Using IT Balanced Scorecard

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Abstract—This Remote work has become increasingly prevalent among many companies, even as the COVID-19 pandemic gradually recedes. However, effective planning is crucial for ensuring the successful implementation of remote work in the long run. One practical approach to remote work planning involves using an IT Balanced Scorecard. The IT Balanced Scorecard serves as a framework that enables organizations to align their overall business objectives and actions with their IT strategies, focusing on four distinct perspectives: customer, financial, internal processes, and learning and growth. In this research conducted a qualitative study and identified the advantages and disadvantages of working from the office and remote work. We also gathered insights on the technological tools, essential qualities required for effective remote work, and etiquette guidelines to foster healthy workplace interactions—an important consideration for organizations. Based on our findings and leveraging the IT Balanced Scorecard, we have developed a set of objectives and activities to mitigate the disadvantages associated with remote working. By employing an IT Strategy developed through the four perspectives of the Balanced Scorecard - namely customer, finance, internal processes, and learning & growth. it is anticipated that this IT Strategy can assist organizations in effectively initiating and optimizing remote work implementation which organizations could refer to when seeking to optimize their remote work arrangements.

Keywords—IT Strategy, work-from-office, remote working, IT Balanced Scorecard

I. INTRODUCTION

The development of information technology has changed the way we work and interact in our daily lives. In recent years, remote work has become increasingly popular, mainly due to the global pandemic that has prompted many companies to adopt work-from-home (WFH) policies to ensure the health of their employees. However, remote work is not the only option available to the workforce today. Some companies return to the office and implement work-from-office (WFO) policies, while others choose to implement work-from-anywhere (WFA) policies, allowing employees to work from anywhere they desire.

The effective information technology (IT) strategy is becoming increasingly important in the face of these various work policies. The right IT strategy can help companies achieve maximum productivity, improve efficiency, and ensure data security. In this paper, we will discuss the effectiveness of IT strategies to help companies adopt remote work and transition employees who want to work remotely (Work-From-Home & Work-From-Anywhere) so that the implementation of IT strategies can succeed, especially in the long term. In the next section, we will discuss the differences

between remote work and work from the office, followed by the definition of the IT-Balanced Scorecard and the research method used. After that, we will discuss and conclude the transition strategy from WFO to remote work. To address the existing weaknesses and challenges in conducting remote work, a robust and reliable IT Strategy is essential. In this case, the Balanced Scorecard method has been chosen. The selection of the Balanced Scorecard is aimed at evenly distributing the formulation of the IT Strategy derived from remote work shortcomings across four perspectives: finance, customer, internal processes, and learning & growth.

II. LITERATURE REVIEW

A. WFO (Work-From-Office)

”Work From Office” refers to work done directly in the office, following the policies and regulations of each respective office [1]. WFO has different working time arrangements, including overtime, shift work, part-time arrangements, floating working hours, compressed work weeks, annualized hours arrangements, and forms of hours averaging [2].

B. Remote Work

Remote work is divided into two areas. The first area is Work-From-Home (WFH). The WFH work system is very flexible and can support employees in achieving work-life balance. Some solutions to ensure productivity in WFH include having a dedicated workspace at home, following a set schedule and routine, dressing appropriately according to company policy, not getting distracted by household tasks, and implementing online attendance tracking [3]. The second area is Work-From-Anywhere (WFA). WFA work arrangements include flexible scheduling and work hours, as well as flexible work locations. In addition, remote work’s benefits include reducing stress, increasing job satisfaction, and higher productivity [4]. Some disadvantages of remote work include a lack of communication, supervisor guidance, distractions from other activities while working remotely, and the possibility of becoming lazy [5].

C. Transitioning Work-From-Home to Remote Works

The transition from WFO to remote working became a necessity during the COVID-19 pandemic [6]. Although the COVID-19 pandemic has ended, many companies still allow their employees to work remotely, and this has become a new trend in the era of the “new normal” [7]. To achieve success in remote working, according to research, some of the critical factors include scheduling tasks and setting expectations for

the work to be done, managing and limiting work hours and times for contacting employees, establishing rules or etiquette for conducting online meetings, and providing devices and internet to support remote working [8]. In [9], companies must pay attention to the use of applications to support remote work, improve teamwork, employee work hours and schedule, and the working conditions or environment. These essential factors should be considered to transition from WFO to remote work successfully.

D. IT Balanced Scorecard

IT Balanced Scorecard is a Balanced Scorecard (BSC) method created by Robert Kaplan and David Norton in 1982. It aligns IT plans with business goals and needs, establishes appropriate measures to evaluate IT effectiveness, aligns employee efforts to achieve IT goals, and improves IT performance [10]. IT Balanced Scorecard is a performance management method that aligns the organization's long-term vision and IT strategy by measuring IT performance across financial, customer, internal process, and learning and growth perspectives. The function of the Balanced Scorecard here is as a framework for developing IT strategy. The four perspectives guide the classification of the issues faced in remote work so that users can create contextual and organized goals, metrics, target achievements, and actions to address those issues. In this study, the Balanced Scorecard will be applied to categorize the deficiencies or weaknesses in remote work into four perspectives: internal processes, customer, finance, and learning and growth. Subsequently, strategies addressing these weaknesses from the four perspectives will be formulated as an IT Strategy, aimed at assisting companies in implementing and enhancing remote work practices.

III. RESEARCH METHODS

Qualitative research is a multimethod approach that focuses on exploring a particular subject's interpretive, naturalistic exploration. In this method, the researcher must study, understand, and interpret the meaning of phenomena as perceived by the respondents. Qualitative research involves using and collecting learned experiences, introspection, life stories, interview texts, observational, historical, and other visual representations that describe routines related to issues in an individual's life[11]. One approach of qualitative methods is the inductive qualitative approach, which is widely used to analyze data without hypotheses. The data analysis is examined in-depth to identify patterns, and new conclusions are drawn based on the findings from the analyzed data [12].

In this research using a qualitative research study with the inductive method, a questionnaire was distributed to 20 individuals such as their field or industry, job title or role, job description, advantages and disadvantages of WFH, advantages and disadvantages of WFA, advantages and disadvantages of WFO, the technology used and need during WFH or WFA, and Mindset during WFH or WFA. After collecting responses from the questionnaire. The next step is to analyze the responses and identify several main themes that the majority of respondents perceived. Answers that rarely appear, only appear once, are omitted because those answers are not a common problem experienced by respondents. The removal makes the total frequency of themes less than 20 respondents.

In the study conducted by [13], they created a strategic map based on the IT Balanced Scorecard. This research follows a similar approach, but the existing IT Strategy will be constructed based on the weaknesses and shortcomings observed in remote work, aiming to harness maximum benefits.

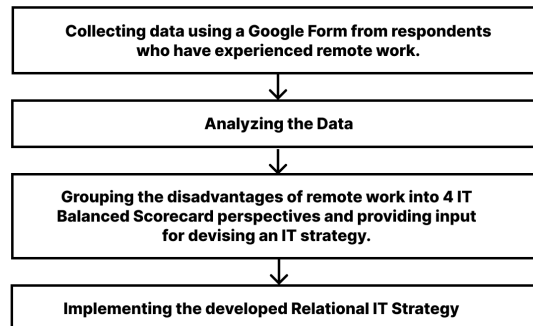


Fig. 1. Research Method.

As depicted in Figure 1, the stages of conducting this research, as previously explained, involve gathering data from respondents using a Google Form. Subsequently, the data will be analyzed to identify recurring themes. Once the data analysis is complete, the weaknesses of remote work will be grouped into the four areas of the IT Balanced Scorecard. This will form the basis for creating the IT Strategy and its corresponding relationships based on these areas.

IV. RESULTS AND DISCUSSION

In this section, presenting and discussing the results of our data collection.

A. WFO Results

TABLE I. WFO SUMMARIZE ANSWERS

| <i>Aspect</i> | <i>Subject</i> | <i>Qty</i> |
|---------------|---|------------|
| Positive | Ability to communicate directly and socialize with colleagues | 9 |
| | Ability to directly request data from relevant persons and troubleshooting. | 6 |
| Negative | High transportation cost and long travel time | 5 |
| | Distraction from the office environment | 3 |
| | Lack of flexibility | 3 |

As seen from Table 1, Work-From-Office (WFO) has two advantages and three disadvantages. Regarding the disadvantages, it is explained that the advantage of WFO is that those who work in the office can request data from relevant persons and communicate directly with colleagues. The disadvantages are that when employees who live far away from the office work from home, they will inevitably spend time and money to reach the office, there are distractions from the office environment that make it difficult to concentrate, and it is not flexible because they have to come to the office.

B. Remote Work

TABLE II. WFO SUMMARIZE ANSWERS

| Area | Aspect | Question | Fk |
|------|------------|---|----|
| WFH | Positive | Higher time flexibility without transportation costs to the office | 6 |
| | | Ability to improve the use of information technology | 4 |
| | | Easier focus on tasks due to minimal disturbance and distraction. | 2 |
| | Negative | Difficulty communicating if not accustomed to communicating through telecommunications media. | 8 |
| | | Disturbances from the surrounding environment and officer who cannot follow environment WFH and rules | 5 |
| WFA | Positive | Ability to work from anywhere and anytime | 6 |
| | | Ability to choose location that is more productive and inspiring. | 5 |
| | Negative | Not flexible in terms of time and location for certain work | 6 |
| | | There is a risk of encountering technical issues and communication challenges if individuals are not accustomed to communicating through telecommunication mediums. | 5 |
| | | Difficult to address damages if they occur in the network or technology used. | 5 |
| | Challenges | Many jobs and industries cannot implement Work-From-Anywhere due to their work nature. | 4 |
| | | Difficulty in interacting with family, children being distracted by online games or other unrelated websites instead of focusing on their schoolwork | 3 |
| | | Difficulty in focusing. | 3 |
| | | | |

In Table II, Remote Working is divided into two areas, namely WFA and WFH. Each area has advantages and disadvantages, and WFA has an additional challenge. WFH (Work-From-Home) has three advantages: high time flexibility without incurring costs to the office, the ability to increase the use of information technology tools, and easier to work on tasks without interruptions and distractions. The disadvantages of WFH are difficulty in communicating if not accustomed to using telecommunication media, disturbance from the home environment if it is noisy, and problems for employees who cannot follow WFH regulations.

WFA has two advantages: the ability to work anywhere and anytime and choose a workspace that can be more productive and inspiring. The disadvantages of WFA are that the time and place may not be flexible for certain types of work and are prone to technical problems and communication issues if not accustomed to using telecommunication media. The challenges of WFA are threefold: if there is damage, it will be difficult to resolve, especially in terms of technology or network issues, difficulty interacting with family, and children not getting enough attention, resulting in them playing more than following the lesson material, and difficulty focusing if the choice of workspace is uncomfortable and noisy.

This study has identified some advantages of remote working (presented in Table II) The results are similar to the advantages mentioned by [14] [15] [16] such as saving travel and lunch expenses, increasing productivity, flexibility and work-life balance, and choosing and organizing the work environment.

We also identified similar disadvantages of remote working that are in line with the work by [17] [18] [19]. Some disadvantages are increased working hours, conflicts between work and personal time, technical issues, and dependence on IT tools.

C. The advantages and disadvantages of Remote Working in IT Balanced Scorecard

TABLE III. BENEFITS OF REMOTE WORK ON IT-BSC AREA

| Area | Advantages | Qty |
|---------------------|---|-----|
| Customer | Communication can take place anywhere if the customer experiences obstacles | 8 |
| Financial | No need to waste money on commuting to the office | 6 |
| Internal Process | The ability to work from anywhere and at anytime | 6 |
| | The ability to choose more productive and inspiring location | 5 |
| | More focused without any distraction | 2 |
| Learning and Growth | Having the ability to enhance the utilization of information technology | 4 |

TABLE IV. BENEFITS OF REMOTE WORK ON IT-BSC AREA

| <i>Disadvantages Remote Working Based on IT-BSC</i> | | |
|---|---|-----|
| Area | Challenges | Qty |
| Customer | Technical issues occurring in communication media. | 5 |
| | Not accustomed to communicating through telecommunications media. | 5 |
| Financial | Need to incur expenses to find a productive location. | 5 |
| | Require a stable internet connection that may incur additional costs | 3 |
| Internal Process | Distractions from the remote work environment. | 5 |
| | Technical errors in telecommunication media disrupt internal processes. | 5 |
| | Inconsistent communication habits using telecommunication media can disrupt internal processes. | 5 |
| Learning and Growth | Technical errors in using new applications or tools to support remote work can cause disruptions. | 5 |
| | Inconsistent communication habits using telecommunication media. | 8 |
| | Difficulty in focusing. | 3 |

After analyzing and sorting based on the most frequent themes, we will divide them into four areas of the balanced scorecard based on the advantages of remote work, as shown in Table III. From the customer's perspective, they should be able to communicate with customer services anytime and anywhere, particularly when they experience technical issues related to the products. From a financial perspective, employees do not need to spend money, especially those who live far away. From an internal process perspective, employees can work anywhere and anytime they want. Moreover, they can choose a location that is believed will

increase productivity, and they can be more focused on their tasks. From a learning and growth perspective, employees can improve their use of information technology.

In Table IV, we will divide the challenges into four perspectives using the IT-Balanced Scorecard. The first perspective is the customer, where the challenge is if technical issues occur in communication media, and it will not be accessible if they are not used to online communication. The second perspective is financial, where extra costs are needed

to find a place where employees find productive and stable internet to support productivity. The third perspective is an internal process, where the challenges are distractions from the environment of the remote working place, technical errors in telecommunications media that can disrupt internal processes, and unfamiliarity with communication media that can interfere with the workflow. From the Learning and Growth perspective, the challenges are technical disruptions in remote working support applications, unfamiliarity with communication media, and difficulty concentrating.

TABLE V. IT STRATEGY BASED ON IT BALANCED SCORECARD

| Area | Challenge | Objective | Metric | Target Level | Action |
|---------------------|--|--|---|--|---|
| Customer | Technical Issue can disrupt communication | Stable internet network performance for customer service | Number Complains Per Month | The number of technical disruptions is 6 /month | To increase the capacity of the internet network, subscribe to the most stable and well-maintained internet service provider. |
| Financial | Additional costs in finding a productive workspace and maintaining a stable internet connection. | Facilitating remote work at an affordable internet cost. | The total allowance disbursed. | The total allowance disbursed. | Providing an allowance for internet expenses and offering suggestions for productive remote workspaces |
| Internal Process | The difficulty to maintain focus while working due to distraction in remote work environments | Improving focus and productivity while working remotely | KPIs achievement and employee development levels | In line with the KPIs targets set by the company, which are delayed. | Providing suggestions for productive workspaces and training on time management and other supportive training to improve KPIs |
| | Technical issues can occur when using new applications or tools to support remote work | Minimizing technical issues and enhancing productivity when using new tools or applications. | The number of technical errors and productivity measurements in new tools and applications. | A maximum of 1 error per month and a productivity rate of 90%. | Providing training on effectively using new applications or tools that support remote work. |
| | Technical issues that cause disruptions to Internal processes | Minimizing technical issues and ensuring smooth internal processes. | The number of technical disruptions in internal processes | A maximum of one failure per month | Conducting regular maintenance and performing periodic data backups. |
| Learning and Growth | Unfamiliarity With communicating using telecommunication media. | Improving the effectiveness of online communication. | The number of errors in communication using telecommunication media | Maximum of 1 error and achieving the company's set KPI | Providing training on communication skills using communication media, including new habits or etiquette in remote work. |
| | Difficulties in communicating effectively online that can affect internal processes. | Improving the effectiveness of online communication. | Response time in online communication during remote work hours | Minimum response time is 20 minutes and aligns with office hours | Providing training and training funds for employees to acquire skills in communicating using online communication tools |
| | Getting distracted by the remote work environment. | Improving focus and productivity while working remotely. | Response time in online communication during remote work hours. | Maximum of 1 disruption per month and 90 | Providing suggestions for remote workspaces and providing time management training to enhance remote work productivity |

D. Application or Technology for Remote Work

TABLE VI. APPLICATION OR TECHNOLOGY FOR REMOTE WORKS

| Aspect | Application or Technology |
|--------------------------------|--|
| Technology Used | Google Meet, Zoom, Teams, VB (Programming Apps), MySQL (Database Apps), Google Sheets and Microsoft Excel, DJP or Taxing App, Slack, Click-UP |
| Technology Required and Needed | The applications should be user-friendly and well-integrated with each other, reliable, and fast in transmitting data. A strong WiFi connection is necessary, along with automated applications, cloud-based functionality, and applications for controlling and executing project management. |

In the transition to remote work, several applications, such as Google Meet, Zoom, or Teams, are needed to support communication. The accounting industry or financial management uses Google Sheets or Microsoft Excel. The IT or software industry requires MySQL and Visual Basic. Finally, applications for viewing work history and remote work tracking, such as Slack and ClickUp (see Table 6) The list of these applications (or similar applications) can provide input for IT strategy makers to acquire these applications and provide training for them.

We also collected data on the desired technology characteristics of the respondents. These characteristics

include easy-to-use and integrated applications, reliable and fast internet data and Wi-Fi connections, automated applications, cloud-based applications, and project management applications for controlling and tracking remote work (see Table VI). The desired technology characteristics of the respondents can be used as requirements for the procurement or development of remote working applications in the future.

V. DEVELOPING AN IT STRATEGY FOR REMOTE WORK

After identifying the challenges in remote working, as shown in Table IV, we then proceed to develop an IT Balanced Scorecard with objectives, matrices, targets (Performance Level/SLA), and actions needed to address the challenges in remote work (Table V).

A. Customer

To address technical communication issues, we suggest several objectives, for example, ensuring stable internet network performance to maintain customer satisfaction. The metric for this objective could be the average internet speed in Kbps or the number of customer complaints per day/week/month. For the target Service Level Agreement (SLA), we can set it at 100 Kbps, one complaint per week, or a customer satisfaction rating of 7/10 for application performance. Various activities/actions can be taken to achieve these objectives. For instance, subscribing to a stable internet provider, providing vouchers to subscribers if technical disruptions cannot be avoided, reducing the size of the application to enable faster loading time for customers, and improving the performance of the backend system to make it faster [20] [21].

B. Financial

The second area is financial, where companies must require employees to work remotely to save on employee expenses. However, the company must set clear goals so that employees can understand the priorities of the work that must be completed and deadlines for each task can be met on time. Additionally, the company can create policies for using project management applications to facilitate this process.

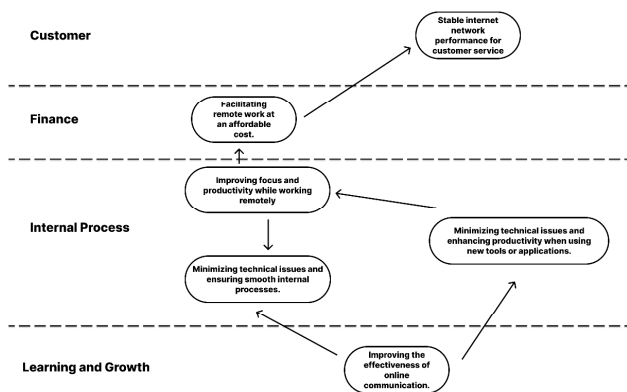


Fig. 2. IT Strategy Relational.

C. Internal Process

The third area is internal process. Companies should provide adequate technology, devices, and an internet budget for employees who want to engage in remote work. It is advisable to establish a policy that managers should have more frequent contact with their subordinates, such as conducting Zoom

meetings or making voice calls via telephone, to ensure that tasks are completed effectively in accordance with remote work arrangements.

D. Learning and Growth

The last area is Learning and Growth, where the company should invest in creating a Learning Management System (LMS) that can be used as a means of specialized learning and training for using tools and technologies that help with their work processes. The LMS can also be used for employee training to keep up with the latest technological and scientific developments as early as possible.

E. Relation of IT Strategy

In Figure 2, the IT Strategy has the following relationships:

- **Effective Online Communication:** Improving online communication reduces technical issues by avoiding internal process glitches and adapting to new tools.
- **Minimize Technical Issues & App Productivity:** Addressing technical problems and enhancing app usage boosts focus and productivity, fostering familiarity with new applications.
- **High Focus & Productivity:** Elevating focus and productivity strengthens internal processes, facilitated by remote work support necessitating cost allocation.
- **Enhanced Customer Experience:** Optimal facilities elevate customer experiences, streamlining overall operations.

VI. ETHICS REMOTE WORK

TABLE VII. ETHICS REMOTE WORK

| Subject | Qty |
|---|-----|
| Mutual respect for time and flexibility in meetings or collaborative work sessions. | 6 |
| Independent and self-confident in completing work on time. | 5 |
| Using polite sentences when sending a message or email | 4 |
| The rule of dressing neatly and appropriately | 3 |
| The presence of time boundaries for communication, both between superiors and subordinates, as well as among colleagues | 2 |
| Turning on the webcam when the video conference starts | 2 |

Table VII presents the ethics of remote work. These include respecting others' time, especially during meetings and collaborative work, being independent and confident in completing work on time, being mindful of tone during meetings and in written communication, and setting boundaries for communication with colleagues, superiors, and subordinates. One of the issues related to the disadvantages of remote work and ethics in remote work is establishing time limits for communication to address the inflexibility of remote work with respect to time. The solution can help prevent employees from experiencing a lack of work-life balance, as they may be contacted for work-related matters outside of working hours and holidays. Companies must prioritize and push work-life balance and encourage employees to take time off to avoid burnout. Additionally, clear guidelines and policies for communication outside of working hours help ensure that employees are not pressured to be constantly available and can maintain a healthy work-life balance.

VII. CONCLUSION AND FUTURE WORK

Remote work has both advantages and challenges. Advantages include the flexibility of communication from any location, cost savings by eliminating the need for a physical office, increased productivity due to time flexibility, and enhanced technical skills. However, technical difficulties in customer communication, internet and location costs, distractions in the remote work environment, technical errors disrupting internal processes, and difficulty using productivity tools need to be addressed.

The implication of this study is that both remote work and office-based work have their advantages and disadvantages. These drawbacks and weaknesses are categorized into four perspectives within the balanced scorecard framework: customer, finance, internal processes, and learning & growth. We have developed an IT-balanced scorecard for remote work strategy implementation to address the challenges identified. This scorecard provides a comprehensive overview of the necessary preparations for companies. In the future, we aim to integrate the ethics of remote work into IT strategies for remote work, making it similar to office work in terms of communication practices, with the only differences being the location and online nature. This integration is also expected to promote innovation in IT strategies and utilize different frameworks to ensure diverse preparations for the transition to remote work.

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