

Factor Influencing Job Performance in Audit and Consulting Services of Big 4 Accounting Company in Thailand during COVID-19 situation

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Abstract

The Coronavirus (COVID-19) pandemic in Thailand began on January 13, 2020. Thai government had announced lockdown which had an effect to the work system to response and prevent the outbreak of COVID-19. There are many previous studies have been discussed on how work from home affected to job performance in generally term but there are only few research showing how work from home is affecting to audit and consulting services of big 4 companies in Thailand. This study develops a conceptual framework from previous literature review, which consist of five independent variables. The study used the quantitative research survey method, a questionnaire was developed and distributed equally to 280 employees in big 4 companies in Thailand and 264 employees were responded. The result of the study showed that employee commitment has impact on job satisfaction, despite of work-life balance has no impact on job satisfaction. Moreover, work environment and job satisfaction have affected to job performance, whereas remote working has no affect to job performance.

Keywords: Work from home, work environment, remote working, work-life balance, employee commitment, job satisfaction, job performance, audit and consulting services, accounting company, COVID-19

1. INTRODUCTION

Coronavirus disease (COVID-19) was discovered in China and authorities of Chinese was confirm on 7 January 2020 (World Health Organization, 2020). Chu et al., 2020 stated that COVID-19 is a group of viruses that can affected in humans and animal. COVID-19 are cause infections of respiratory in humans starting from cold coughs to more serious symptom. Moreover, it can easily spread out from person to person by droplets from mouth or nose when the inflection person coughs or exhales. The proficient way to stop the spreading of viruses are distancing, eye protection and using face masks. To prevent COVID-19 outbreak, governments were released one regulation that affected work system namely “work from home” to be the solution for protect employees’ health and sustain employees’ performance. Work from home concept is literally not a new concept. It is known as teleworking or telecommuting which Niles JM was first introduced in 1973 (Nilles, 1988).

Robbins & Judge A (2017) defined teleworking as the location of work that employees can choose to work outside the organization at least 2 days per week by connecting to the organization database such as home or anywhere else.

Regarding to studies and research around the beginning and after COVID-19, “Work from Home” can be useful to control the spread out of the viruses and social distancing of employees (Di Domenico et al., 2020; Kawashima et al., 2020). Work from home (WFH) operating has been increased due to the situation of COVID-19 pandemic. Previously before COVID-19 pandemic, WFH operation levels were only 10% or less however, the number of WFH operating is continuously raising starting in March 2020 (Oakman et al., 2020; Raišiene et al., 2020; Vyas & Butakhieo, 2020). Employees has been encouraged to work from home by more and more organizations due to the organization can reduce cost of rent, saved travel time, and ability of work monitoring. (Hashim et al., 2020; International Labour Organization, 2020;

Jamal et al., 2021). Though work from home have get more in favor for organizations with have advancetage in communication technology and information (Vyas & Butakhieo, 2020). Almost all organizations did not ready and have no formal work from home policy and procedure for the full shift to working remotely. They did not Imagine to go completely on virtual (Mahler, 2012). Deorah (2020) declared that the greatest changes in the world that everyone observed which give us some significant questions like: Is work from home better than working in office space? Is work from home is new normal? So, it is significant to know whether work from home has affect to job performance of employees. (Hashim et al., 2020; International Labour Organization, 2020; Jamal et al., 2021).

Coenen & Kok (2014) stated that work from home can be able to escalate employee's performance. Work from home has a positive effect on new performance by improving the quality and speed of job development. Increasing in productivity, organization commitment, secure retention, and improving in performance within the organization have been affected by work from home (Martin & MacDonell, 2012). Working from home has positive affect to organization and employee's performance (Martínez-Sánchez, Pérez-Pérez, José Vela-Jiménez, & de-Luis-Carnicer, 2008). Vega, Anderson, & Kaplan (2015) stated that organizations that use work from home have more spare time, more involvement of employees in planning and design of work, and employees are managed more precisely by consequence that they want to be completed. Moreover, employees who have positive experience with work from home have a higher levels of job satisfaction and job performance. During the extremely change, questions that are most importantly to ask is to determine whether the sudden change to work from home has affected the job performance of the audits and consulting services' quality or not. To respond these questions be allowed investors, organizations, stakeholders to understand more how performance of employees was affected by the COVID-19 pandemic (Albitar et al., 2021). Normally, auditing is required fieldwork and face-to-face interaction with their clients (Malhotra and Morris, 2009). In absence of physical ingress with onsite resources and clients, auditors have been completely disadvantaged (PCAOB, 2020b).

The purpose of this study is to investigate the factors that influence job performance in audit and consulting Services of big 4 accounting company in Thailand during COVID-19 situation. The study is conducting to find out the relationship of work-life balance and employee commitment have affected to job satisfaction of employees and work environment, remote working, and job satisfaction have affected to job performance.

2. LITERATURE REVIEW

2.1. Work-Life Balance (WB)

Work-life balance can be described as the prioritization level between individualized and professional activities in personal's life (hrzone). McLean (2021) refers that work-life balance is an equivalence state between personal life and work demand. Person who absence of work-life balance has work longer hours, more work and home responsibility and absence of personal time. Moreover, work-life balance can be defined as a lack of facilitation and conflict which affect to low levels of inter-role dispute and high levels of inter-role facilitation which resulting in balancing of work and family (Frone, 2003). In previous studies, Giovanis (2018) stated that reducing of conflict in work-family will resulting in positive work enforcement effects which lead to increasing in job performance of employees. Work from home by using advance technology has created a problem that affect to work-life balance of skilled employees that organization would like to retain. Some employees, work from home has unleash them from the limitation of based hours of office life. To improve work-life balance of employees, work from home has been recommended to use as a strategy by vanishing the border between office and home and enable flexibility of individual to handle with the requirement and because of employees who have working from home can spend more time with their family (Eddleston and Mulki, 2017; Felstead and Henseke, 2017; Sarbu, 2018). Moreover, in past study of Tremblay and Thomsin (2012); Perry et al., (2018) mention that work-life balance has positive affect on job satisfaction for individuals. Kwon and Jeon (2020) claimed that employees who are experiencing in work from home has a better work-

life balance has more flexibility which motivate their performance.

2.2. Employee commitment

Employee commitment is defined as the capability of employee to be identify and loyal with the company in connection to the responsibilities and obligation (Muthuveloo and Rose, 2005). Regarding to Aghdasi et al. (2011), employee who have strong bond with the company will sense more filament with it and get delight from being a company's member. The emphasis of employee commitment has been defined by Yilmaz and Çokluk-Bökeoğlu (2008) that the relationship between employees perform and commitment, with elevated commitment it will enlarge the certainty of positive in behavior, performance, and work's quality. The more levels of loyalty, responsibility, and satisfaction employees have to the organization will affect in more closeness and efficiency of commitment. Furthermore, they acclaimed that increasing work succession and employee's inspiration to action in volunteer which are significant to the organization has been affected by commitment. Aydogdu and Asikgil (2011) stated that the choice of continue working or resign with the organization is based on job satisfaction of employees. The research of Rowden and Conine (2005) suggested that organization can increase job satisfaction of employees by training. Succession in training will increase satisfaction of employee and escalate employees' commitment to the organization, more efficiency on performance, and more adaptable to organization culture (Wright and Bonett, 2007; Aamodt, 2007). If employees sensing the happiness with their job, employees will commit and engage more to the organization. However, if employees are not happy or satisfied with the occupation, they will think of leaving the company (Eleswed and Mohammed (2013).

2.3. Job Satisfaction

Job satisfaction is the pleasure level that employees feel with their job. It is more than their daily routine work to comprehensive satisfaction with managers/members of the team, organizational policies satisfaction, and their job effects on their

personal lives (BasuMallick, 2011). Another term of job satisfaction has been defined by Karatepe, Uludag, Menevis, Hadzimehmedagic, & Baddar (2006) as the emotions and feelings of favorable or unfavorable that employees perceived in their work. The historical literature declared that job satisfaction and job performance have a significant to individual performance of employee (Melian-Gozalez et al., 2015). Handoko (2000) stated that job satisfaction is significant factors of Human Resource management and behavior of organization due to satisfaction on job has affecting turnover rate, morale, absenteeism, complaints, and other issues. Most of the organization consider job satisfaction as one of the performance measurements (Pang and Lu, 2018). Solimun and Fernandes (2017) declared that the rational why organization expected high job satisfaction because of it correlated with high quality of job performance of employees. Yousef (2000), Sungu et al. (2019) and Torlak and Kuzey (2019) were agreed that job satisfaction was significant and positively correlated with job performance, which was similarly to Al-Ahmadi (2009) was declared that job satisfaction is a strong predictor to job performance. If organizations can enhance the job satisfaction of employees, it certainly increasing job performance (Chandrasekar, 2011).

2.4. Work Environment

Work environment is the components that significantly important for employees to perform work activities. Work environment conductivity is encouraged employees to work and affecting on employee performance and morale. One of the most significant remote working factors that impacting on employee performance is appropriateness of working space at home (Nakrošienė, Bučiūnienė, & Goštautaitė, 2019). Work environment can affect employees' emotional due to it gives safety and empower employees to work perfectly. Proper work environment like standard office is required by remote workers who are work at home for instance, sufficient equipment, quality of brightness, and privacy space (Ng & Ng, 2010). Physical characteristics of workspace for remote workers are involving surrounding conditions, internet/ WIFI connections, size of space, and layout (Ng, 2016). Prepared the

home or physical environment is one of the strategies to overcome remote working challenges, it is including organize an environment to work conductively, for example setting boundaries or dedicated work area (Greer & Payne, 2014). Previous study shown that environmental of working space has play a significant role in keeping high levels of productivity. The evidence shows that color, noise, and work area design has been an environmentally factors that affecting performance of employees (Kamarulzaman et al., 2011). Unsafe and unhealthy environment have pessimistic in employee performance (Chandrasekar, 2011). With substandard of environmental, it leads to bad performance productivity (Taiwo, 2010) and a pleasant working environment allows employees to have productive working (Raziq and Maulabakhsh, 2015).

2.5. Remote Working

In digitalization and innovation era during the past years have been changed the nature of work and forced employees to work remotely (Allen et al., 2015). Currently, there are many divergent terms has used to characterize remote working such as “teleworking” or “telecommuting” and “teleworker”. All the terms cite to the capability to flexible work by using advance remote technologies to communicate among the workplace (Gillies, 2011) which allows organizations to use technology to work anywhere from different locations (Twentyman, 2010).

After the pandemic of COVID-19, employees over the world have been forced to change the way of working. Incessantly in lockdown situation, remote working technological will become ‘new normal’ organizational execution (Grant and Russell, 2020). Increasing in remote working has been forecasted (Twentyman, 2010). The research of teleworking will help organization elevate their employee performance, reducing the absenteeism, and beneficial to employee retention (Noonan and Glass, 2012). The power of remote working builds up the flexibility in working which make increasing in employees’ satisfaction that affect job performance (Burdin and Pérotin, 2019; Stavrou and Ierodiakonou, 2011). Capabilities of employees to manage changing dynamic have been boosts up by flexibility, for example, stress of work, change in organization. It is

an important source of improvement and engagement with the job performance of organization's employee (Williams, 2019; Sekhar et al., 2018).

2.6. Job Performance

Job Performance is the quantity and quality of outcome from behaviors, contextual externally, and opportunity determinant by performance (Blumberg and Pringle, 1982; Schmidt and Hunter, 1983; Zhang et al., 2020). Oluseyi and Ayo (2009) stated that job performance is correlate with the voluntary and openness to achieved and succeed the job which will enhance the employees’ productivity. Job performance also described by Motowidlo (2003) as a total value that organization expected from behavior of individual events that employees contribute to organization during their period of work. It also can be described as all employees’ behaviors that participate during the time of work. Khan et al. (2009) declared that job performance is the result of how excellent individual employee perform their job. Moreover, job performance is a set of expectation of organization that effect the employees’ behavior (Chaudhary and Sharma, 2012). Salanova et al. (2005) stated that to persuade good performance of employees, the significant factors is to identify the capability of employees. Hanaysha (2016) stated that job performance improvement is one of the significant organizations’ goal due to more higher levels of job performance it is beneficial to both organization and employees. Based on historical literature, the organization should know what the measurement is sand monitor performance of employees before the organization attempt to boost up its performance (Bendor-Samuel, 2020). The suggestion of Ghosh (2020) is monitoring of employees’ performance could be a great idea to follows employees’ productivity and performance. It can conclude that it is significant to understand that there are many factors that affect and empower the performance of employees (Bendor-Samuel (2020).

Researcher has proposed hypotheses based on reviewed and understanding the concept of previous studies, it consists of five hypotheses to investigate the effect of job satisfaction and job

performance during work from home. The proposed hypotheses are as follows:

H1: The work-life balance significantly effects on job satisfaction.

H2: The employee commitment significantly effects on job satisfaction

H3: The job satisfaction significantly effects on job performance.

H4: The work environment significantly effects on job performance.

H5: The remote working significantly effects on job performance.

3. RESEARCH FRAMEWORK

Researcher has constructed conceptual framework based on reviewed and understanding the concept of previous studies, testing literatures and theoretical concepts which indicate the effect of independent variables including work-life balance and employee commitment on job satisfaction. Work environment, remote working, and job satisfaction have effect on dependent variable which is job performance eventually. The effect of work environment, remote working, work-life balance, and job satisfaction on job performance is shown in Figure 1.

4. RESEARCH METHODOLOGY

4.1. Research Design

This study is aimed to determine the factors that influence job performance in audit and consulting services of big 4 companies in Thailand which are related to work environment, remote working, work-life balance, employee commitment, and job satisfaction for those employees who are currently working over 6 months with big 4 companies in Thailand. Furthermore, this study is also determined the level of impact for each factor that affects job performance. This study is used quantitative research, hence there are various types of analysis that researcher used with this study. For example, Multiple Linear Regression, Cronbach's Alpha, and Descriptive Data Research.

First, to test reliability of the questionnaire, Cronbach's Alpha was used to checked measurement items in questionnaire whether there was any confusion or uncertainty or not. Moreover, in this study the author uses a five-points Likert Scale to measure the attitude of respondents and their agreement level based on each factor. The score has been set as 1 "Strongly Disagree" to 5 as "Strongly Agree".

Moreover, the author uses two multiple linear regression (MLR) to analyze the factors that affect job performance which are work environment, remote working, and job satisfaction. The influence of work-life balance and employee commitment that have effect on job satisfaction.

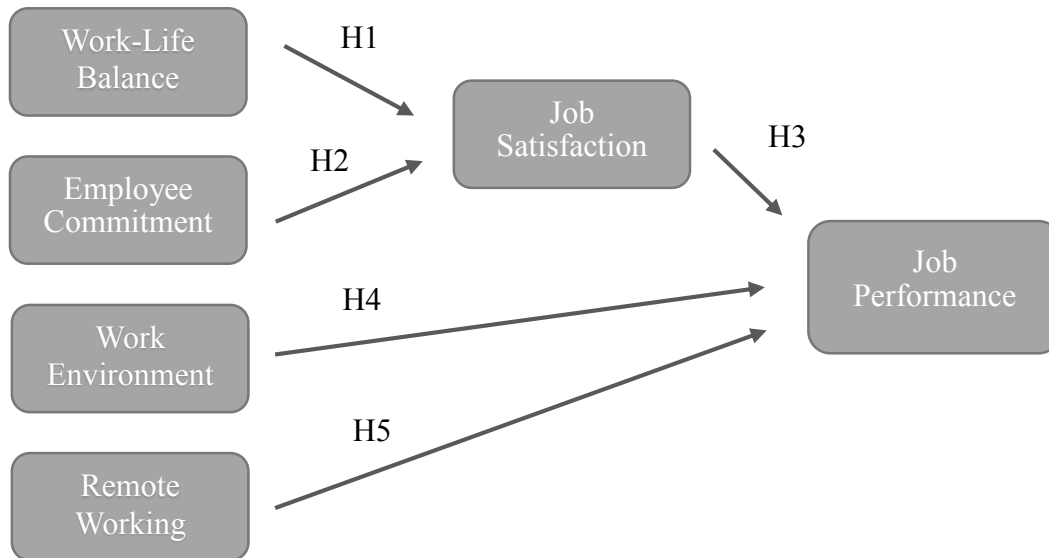


Figure 1 Research Framework

Apart from that, data collections are from both primary and secondary data. Primary data, the author was directly collected through the questionnaire from respondents. Secondary data is primarily coming from the reliability source like journals, previous research, and articles. The collection period started from 15 July 2022 until 5 August 2022.

4.2. Respondents and Sampling Procedures

Based on review pervious literature, 250 respondents were used for survey data collection from work from home employees. A total of 270 questionnaires were distributed equally to employees who work in big 4 companies in Thailand and 264 were response back and completed the questionnaire with a 97.7% response rate. Only employees who worked as auditor and consultant with more than 6 months with big 4 companies in Thailand were included in this survey. The researcher uses a non-probability sampling method including non-random selection to collect the data because of all respondents will be screening based on research objective and the limitation of time.

4.3. Research Instrument

In this research, questionnaire has been used as a research tool for analyzing the correlation and key factors between the variables. The questionnaire consists of 3 parts with 29 questions. First part is screening questions which will help to screen the respondents who are currently working full-time at least 6 months in audit and consulting services of the big 4 companies in Thailand. The second part is a question for measure the independent and dependent variables. Last part is the question on demographic characteristics of respondents.

4.4. Reliability with pilot test

The pilot test of 30 respondents was decided to conduct for finding errors or inconsistencies of each variable in the questionnaire by using Cronbach's Alpha test to evaluate the reliability and consistency of given measurement variables.

Regarding to Cortina J.M. (1993), the Cronbach's Alpha is the most important and pervasive statistics in research. The minimum accepted value of Cronbach's Alpha is 0.7. The result of this research's analysis indicated the level of Cronbach's Alpha as show in Table 1.

5. DATA ANALYSIS

5.1. Descriptive Analysis

To analyze demographic information of respondents who are currently working with big 4 companies in Thailand over 6 months, the author used descriptive analysis in the Jamovi program. Based on the data, it showed that among all respondents, 61% (n=160) were female and 39% (n=104) were male. In terms of age, 70% (n=184) were aged between 21 – 30 years old and 30% (n=80) were aged between 31 – 40 years old. Approximately 92% (n=244) of respondents are held a bachelor's degree and 8% (n=20) held a master's degree. Moreover, approximately 46% (n=121) of respondents occupied Manager position, 25% (n=66) of respondents occupied Associate or Assistant positions, 21% (n= 55) held Senior Associate or Senior Assistant positions, and 8% (n=22) held Senior Manager positions as shown in Table 2.

5.2. Hypotheses Testing Result

In this part, the authors used multiple linear regression as a statistical analysis approach to determine the level of several factors that can affect job satisfaction and job performance. By using multiple linear regression, multicollinearity should also be computed as it can suggest which unnecessary variable should be eliminated. Moreover, Akinwande et al. (2015) was recommended that Variance Inflation Factor (VIF) will be better if there are less than or equal to 5 to propose overlapping variables. In addition, the variable can be explained by using the R-square (R²) value, which will present the proportion of variation in the dependent variable based on the independent variable.

In first part, the authors used multiple linear regression to predict the level of influence between work-life balance and employee commitment towards job satisfaction of employees who work in big 4 companies in Thailand. The result is shown in the Table 3.

The multiple linear regression was carried out to determine if work-life balance and employee commitment significantly predicted job satisfaction. The result from hypotheses 1 and 2 showed that all

Table 1

Result from Pilot Test – Cronbach's Alpha

Variables	Cronbach's Alpha
Work Environment	0.737
Remote Working	0.851
Work-life Balance	0.846
Employee Commitment	0.819
Job Satisfaction	0.761
Job Performance	0.762

independent variables had no problem of multicollinearity due to VIF being less than 5. The result of the VIF value of both work-life balance and employee commitment are 1.05. Moreover, R-square was .046 at 95% of confidence level. It means that the independent variables (work-life balance and employee commitment) can justify dependent variables (job satisfaction) by approximately 4.6 %.

In the second part, the authors used multiple linear regression to predict the level of influence between work environment, remote working, and job satisfaction towards job performance for employees who work in big 4 companies in Thailand. The result is shown in the Table 4.

Table 4 shows a multiple linear regression was carried out to determine if work environment, remote working, and job satisfaction significantly predicted job performance. The result from hypotheses 3, 4 and 5 showed that all independent variables had no problem of multicollinearity due to VIF being less than 5. The result of the VIF value of both work environment and job satisfaction are 1.01 and remote working is 1.00. Moreover, R-square was .0331 at 95% of confidence level. It means that the independent variables (work environment, remote working, and job satisfaction) can justify dependent variables (job performance) by approximately 3.31%.

5.2.1. Regression analysis: Work-life balance and job satisfaction

The result of multiple linear regression shows the significant level was at .741, which was more than 0.05. It means that work-life balance has insignificant predicted job satisfaction. Furthermore, the

Table 2: *The analysis of demographic factors using the frequency distribution and percentage*

n = 264

Demographic Factors	Frequency	Percent
Gender		
Male	104	39.4
Female	160	60.6
Total	264	100
Age (Years)		
21 – 30 years old	184	69.7
31 – 40 years old	80	30.3
Total	264	100
Education Level		
Bachelor's Degree	244	92.4
Master's Degree	20	7.6
Total	264	100
Job level		
Associate/ Assistant	66	25.0
Senior Associate/ Senior Assistant	55	20.8
Managers	121	45.8
Senior Managers	22	8.3
Total	437	100

unstandardized regression coefficient of work-life balance is -.016. It can be implied that if work-life balance increases by 1%, the job satisfaction will be decrease by 1.6%.

5.2.2. Regression analysis: Employee commitment and job satisfaction

The multiple regression result shows that the significant level was lower than .001, which was less than 0.05. The null hypothesis was rejected between employee commitment and job satisfaction. As a result, it can be concluded that employee commitment significantly predicted job satisfaction. Moreover,

work environment has a standardized coefficient of .203. It can be implied that if employee commitment increases by 1%, the job satisfaction can be raised by 20.3%.

5.2.3. Regression analysis: Job satisfaction and job performance

The result of regression shows the significant level was at .032, which was less than 0.05. The null hypothesis was rejected, and it can be concluded that job satisfaction has a significant influence on job

Table 3: Summary of Multiple Linear Regression Analysis for Hypotheses 1 and 2

Predictor	Estimate	SE	t	p	VIF
Intercept	2.467	0.242	10.176	<.001	
Work-Life Balance	0.016	0.050	0.331	0.741	1.05
Employee Commitment	0.203	0.060	3.380	<.001*	1.05

Note. $R^2 = .046$, * $p < .05$. Dependent variable = Job satisfaction

Table 4: Summary of Multiple Linear Regression Analysis for Hypotheses 1 and 2

Predictor	Estimate	SE	t	p	VIF
Intercept	2.453	0.431	5.6907	<.001	
Work Environment	0.140	0.062	2.2577	0.025	1.01
Remote Working	-0.005	0.072	-0.0820	0.935	1.00
Job Satisfaction	0.155	0.072	2.1543	0.032	1.01

Note. $R^2 = .0331$, * $p < .05$. Dependent variable = Job performance

performance. Besides, the job satisfaction is the strong variable that has an influence on job performance as its standardized coefficient was the highest with the value of .155. It can be implied that if job satisfaction increases by 1%, the job performance can be raised by 15.5%.

5.2.4. Regression analysis: Work environment and job performance

Table 4 shows the significant level was at .025, which was less than 0.05. The null hypothesis was rejected between work environment and job performance. As a result, it can be concluded that work environment significantly predicted job performance. Moreover, work environment has a standardized coefficient of .140. It can be implied that if work environment increases by 1%, the job performance can be raised by 14%.

5.2.5. Regression analysis: Remote working and job performance

The result of multiple linear regression shows the significant level was at .935, which was more than 0.05. It means that remote working has insignificant predicted job performance. Furthermore, the

unstandardized regression coefficient of remote working is -.005. It can be implied that if remote working increases by 1%, the job performance will be decrease by 0.5%.

6. DISCUSSION

The result of hypotheses testing shows that there is one variable (employee commitment) that influence job satisfaction and two variables (job satisfaction and work environment) are significantly influence job performance.

The result of multiple linear regression shows that work-life balance has no influence on job satisfaction as the significant level of work-life balance was 0.741. The result of this research is against with previous studies that stated as work-life balance has significantly affected to the job satisfaction of employees (Nazari & Emami, 2012, Usman et al., 2013, Qayyum, 2013) and (Nadeem & Abbas, 2009, Saif, Malik, & Awan, 2011) also stated that job satisfaction and work-life balance have a significant and moderate positive to each other, it is means that if work-life balance increase, job satisfaction will increased too. Work-life balance has no influence on job satisfaction of audits and consulting services of

Big 4 companies in Thailand can come from the working nature of auditors and consultants which they have use to spend all of their time working.

The result of study shows that employee commitment had a positive and highly significant relationship with job satisfaction. The significant value of employee commitment and job satisfaction is less than 0.001. It indicates that employee commitment is a significant factor that influence job satisfaction. This alignment with Tziner (2006) claimed that employee will have higher job satisfaction when they have more committed to the job. Gunlu et al. (2010) stated that level of job satisfaction is based on employees' commitment. Moreover, Chordiya et al. (2017) claimed that job satisfaction is deeply connected to employee commitment. This means that the employees' commitment is significantly contribute to satisfaction of the job and the consistency of the organization to create new idea to have commitment is important.

The result of study show that job satisfaction has a positive correlation with job performance. The significant value of job satisfaction and job performance is 0.032. It means that if job satisfaction of employees increases, job performance of employees will also increase. This indicates that the important factor to increase job performance of employees is to maintain and consistency job satisfaction of their employees. This result also aligns with previous studies of Meneghelet al., 2016; Bakotic, 2016; Varshney and Varshney, 2017 that there is a positive correlation between job satisfaction and job performance. Moreover, Hayati and Caniago (2012) also argued that higher of job satisfaction in employees effected to higher of job performance.

The result of study shows that work environment has a positive effect on job performance. The significant value of work environment and job performance is 0.025. This is in line with Rani and Devi (2016) that the supportive work environment has positive effects on job performance. Moreover, Salunke (2015) stated that an appropriate work environment has supported employees to do their task more effectively. In addition, the result of previous study of Lindeberg and Saunila (2022) shows that work environments have a positive relationship with

job performance which is supported the result of this study.

The result of study shows that remote working has no relationship with job performance. The significant value of remote working and job performance is 0.935. This implies that remote working has no affect on job performance of audit and consulting services of Big 4 accounting companies in Thailand. However, the result of this study is not in lined with previous study of Noonan and Glass (2012) which stated that remote working can increase employees' performance and reducing absenteeism of employees. Moreover, Burdin and Pérotin (2019) and Stavrou and Ierodiakonou (2011) declared that job performance has affected by remote working. With advance technology in this era, the employees might not feel the difference between working at office and working at home so, working environment does not affect to their performance.

7. CONCLUSION

The summary of the study is based on a research objective which is to precisely examine those relations influencing variables of job performance. The related factors in the research are work environment, remote working, work-life balance, employee commitment, and job satisfaction. The research questions that guided the study were: Does work environment has a significantly effects on job performance? Does remote working have a significant influence on job performance? Does work-life balance have a significant influence on job satisfaction? Does employee commitment have a significant influence on job satisfaction? Does job satisfaction have a significant influence on job performance? This study used a descriptive research design. The study focused on employees who work in audit and consulting services of big 4 accounting company in Thailand during COVID-19. The sample size of this study is applied from previous literature (N=250). A non-probability sampling method by using convenience sampling and snowball sampling methods was used to select a sample size of 270 respondents. However, of

Table 5: *Summary results from the hypotheses testing*

Hypotheses	Significant Value	Standardized Coefficient	Result
H ₁ : The work-life balance significantly effects on job satisfaction.	0.741	0.016	Not supported
H ₂ : The employee commitment significantly effects on job satisfaction	< .001	0.203	Supported
H ₃ : The job satisfaction significantly effects on job performance.	0.032	0.155	Supported
H ₄ : The work environment significantly effects on job performance.	0.025	0.140	Supported
H ₅ : The remote working significantly effects on job performance.	0.935	-0.005	Not supported

the 270 targeted, 264 were responded to the questionnaires that were used for data collection.

A closed-ended question was used in a structured questionnaire for consistency and reliability. Collected data was transformed into raw data that was analyzed using the Jamovi program and presented using figures and tables. Descriptive statistics of frequencies was used to analyze the data. An in-depth analysis using inferential analysis of correlations and regressions was also used in the study for the variable examination.

The authors use Multiple Linear Regression for hypotheses testing. Multiple Linear Regression is used to determine the level of influence of job satisfaction (two variables which are work-life balance and employee commitment) and job performance (three variables which are work environment, remote working, and job satisfaction). The results of hypotheses testing shows that work environment and job satisfaction have significantly affect job performance and employee commitment has significantly affect job satisfaction. Meanwhile, remote working has insignificant affect to job performance and work-life balance has insignificant affect to job satisfaction. The hypotheses testing results are shown in Table 5.

The results of using Multiple Linear Regression for the hypotheses testing show the strengths of factors that influence variables to job satisfaction and job performance. It shows that the most significant factor that influences job satisfaction is employee commitment and the most important factor that influences job performance is job satisfaction. The ranking results of hypothesis testing are summarized in the Table 6 and 7.

Table 6: *Strengths of factor influence of variable to Job Satisfaction*

Rank	Independent Variable	Beta
1 st	Employee Commitment	0.203
2 nd	Work-life Balance	0.016

Table 6 indicates the ranking from the most significant influence to the least significant of job satisfaction, work environment, and remote working that affect job performance. The beta is used to measure the relationship between independent variable and dependent variable. The results show that the independent that has the strongest relationship with job performance is job satisfaction 0.155, this means that for each 1 unit increase of job satisfaction, the job performance will increase by 0.15, followed by work environment 0.140, and the least factors that influence job performance is remote working -0.005.

Table 7: *Strengths of factor influence of variable to Job Performance*

Rank	Independent Variable	Beta
1 st	Job Satisfaction	0.155
2 nd	Work Environment	0.140
3 rd	Remote Working	-0.005

Table 7 indicates the ranking from the most significant influence to the least significant of independent variables that affect job satisfaction. The beta is used to measure the relationship between independent variable and dependent variable. The results show that the independent that has the strongest relationship with job satisfaction is employee commitment 0.203, this means that for each 1 unit increase of employee commitment, the job satisfaction will increase by 0.20. Moreover, it also showed that work-life balance has a influence on job satisfaction 0.016.

8. RECOMMENDATION

According to the conclusion, the result of this research demonstrates that there are relations between variables that finally influence job performance. The related factors in the research; work environment, and job satisfaction have influences on job performance. Moreover, employee commitment has significant

influence on job satisfaction. Whereas remote working has insignificant influences on job performance and work-life balance has no effect on job satisfaction. Furthermore, the research shows that job satisfaction has the most significant influence on job performance and employee commitment mostly affects job satisfaction.

First of all, business leaders, organizations, and management team of big 4 accounting companies should consider to encouraging their employees to have more commitment towards their job. For example, create better relationships between Director, Manager, and staffs by providing the consulting advise with their issue to make them all feel that they get supported and comfortable with the organization. Moreover, when employees have more commitment with their job assigned, it will create a higher level of job satisfaction which will also affected to job performance of employees. Furthermore, organizations should focus more on the factors that bring a positive influence on job performance which is work environment such as providing supported fund as a benefit for employees to help them build a comfort and appropriate work environment at their home. For example, comfort chair for working at home, supported employees' electricity bills payment or offer gadget that help employees to work easier. Finally, job satisfaction affects by employee commitment, so the organization must consider more on these related factors which might be a support or incentive to improve their job satisfaction and finally lead to the better performance of employees and organization.

Next, this research can be beneficial to employees in an organization, the following are recommendation for the employees. Employees should understand what are the factors that could help them improving their performance while their working at home during the COVID-19 pandemic, one situation that employees might facing is their suffering from increasing degree of burnout which can increase the stress, unhappiness, and less efficient and effective in productivities. Moreover, employees should consider what are the factors that can reduce the burnout. Moreover, manager or supervisor should regularly monitor and follow up what their subordinate wants to improve in term of knowledge and supported.

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