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ADOPTION OF REMOTE WORK: IMPLICATIONS FOR TAX PRACTITIONERS

The object of the study is the remote work. The prevalence of remote work has increased, bringing a dual effect for businesses and employees. On the other hand, it has the potential to blur boundaries between family and work responsibilities which can lead to family conflicts. The study investigated the challenges and opportunities of remote work for tax practitioners in South Africa. Drawing from a qualitative research approach, a purposive sampling technique was used to select the participant. The participants were selected based on their lived experience of remote working. The sample for the study comprised fifteen Tax practitioners from eThekwini municipality in KwaZulu-Natal. The study adopted semi-structured telephone interviews as a data collection tool, interviews were recorded, transcribed verbatim and coded, while thematic analysis was used to analyze the data. The study revealed that remote work saved Tax practitioners time on travelling to and from work, travel costs and offered a flexible work environment. In addition, privacy, family conflicts, overwork, access to digital devices and lack of digital skills were found to be the main challenges experienced by practitioners working remotely. From the findings, it's clear that remote work is influenced by invisible and visible factors that affect productivity. Therefore, the systems in remote work should provide a conducive environment that will buffer the factors mentioned in remote work to exploit the opportunities presented by remote work. The study recommends that employers develop new policies that will allow employees to work remotely in an optimised way.

Keywords: *tax practitioners, remote work, flexible working environment, family conflicts, privacy, skills, technology.*

1. Introduction

The advancement of technology has consistently driven the amplification of tasks that can be executed outside the constraints of a traditional office environment. In recent years, a marked surge in remote work has been observed, carrying with it an array of benefits and drawbacks for both corporations and their workforce [1]. One noteworthy benefit of remote work is the negation of the need for commuting, thereby allowing employees to conserve time and financial resources, whilst also contributing to environmental preservation by reducing pollution associated with vehicular transport [2]. Furthermore, [3] outlines the burgeoning trend amongst businesses towards adopting remote work strategies as a strategic instrument for minimizing expenses related to office spaces.

Remote work can be construed as the execution of tasks from home or any location independent of the necessity for physical presence in an office during conventional working hours [4]. [5] defines remote work as the fulfillment of an employment contract's labour provisions at a location independent from the employer's premises. This includes spaces beyond corporate offices, branches, or territories that do not fall under the direct jurisdiction of the employer. The transformative potential of re-

mote work alters the office dynamic for employers and employees alike. Factors such as the recent COVID-19 pandemic and advancements in technology have rapidly propelled the incorporation of remote work into business operations. However, the impact, opportunities, and challenges of remote work remain relatively unexplored within specific sectors such as accounting, especially in regions like South Africa. Consequently, this study embarks on an investigation of the opportunities and challenges of remote work for tax practitioners in the South African context.

Nevertheless, remote work encapsulates a unique set of contradictions as it presents both beneficial and unfavourable outcomes. Its inherent dichotomy is evident in studies that highlight the capacity of remote work to obscure the demarcation between professional obligations and familial responsibilities, potentially engendering family discord. Such conflict might arise from the shared use of resources like computers, internet connectivity, or physical spaces for work, leisure, and educational purposes [6]. These conflicts can cause stress and anxiety, subsequently eroding productivity [7]. Additionally, for a conducive remote work environment, adequate access to digital technologies and a conducive workspace are requisites. This reality may not be feasible for employees from socioeconomically disadvantaged backgrounds, who

might find themselves operating within a limited space shared with other family members [8]. However, for those living alone, the solitude of a remote work environment may pose challenges in self-motivation [9].

The aim of the study is to examine the challenges and opportunities of remote work adoption by tax practitioners.

2. Materials and Methods

2.1. Opportunities for remote working

2.1.1. Time and travel costs. Engagement in remote work offers significant opportunities such as the alleviation of time pressures and travel-associated costs. This mode of work eliminates the stress associated with lengthy commutes, which has been identified as a contributing factor to fatigue [3]. Furthermore, [10] highlights the frustration, mental stress, and wasted time caused by traffic congestion. In contrast, by operating from a home environment, employees can potentially dedicate more time to work-related tasks, free from the stress-inducing aspects of commuting.

In line with this, [5] asserts that the transition to remote work can result in significant time savings, primarily due to the eradication of commuting time. Consequently, this additional time can be redirected towards other work commitments or personal responsibilities, thus mitigating the pressure exerted by time constraints. Similarly, [11] indicate that the pressure to adhere to strict time schedules to avoid the stigma of tardiness can be a substantial source of stress. However, they also propose that as remote work becomes more prevalent, this time pressure is expected to diminish. This is largely due to the flexibility accorded by remote work, permitting employees to reorganize their working hours and to utilise the time saved from commuting, thereby reducing time-induced pressure. [12] affirm that a reduction in time pressure can subsequently decrease mental fatigue and stress levels.

Furthermore, remote working affords employees significant cost savings by obviating the necessity for work-related travel. During periods of enforced lockdown, for instance, with the majority of the workforce operating from home, some insurance companies made retrospective adjustments to their premium rates, which were reduced due to a decrease in claims [13]. This adjustment demonstrates a significant benefit to employees who, by embracing remote work, are able to make substantial savings on car insurance. Remote work further contributes to financial savings by reducing travel costs, car wear and tear, and petrol expenditures. However, [14] suggest that the cost savings from reduced commuting might be offset by higher home utility costs, particularly for employees living in regions with extreme weather conditions.

Moreover, from a broader societal perspective, the transition to remote work can lead to a decrease in traffic congestion, subsequently reducing the likelihood of road accidents and subsequent insurance claims. Corroborating this view, [15] points out that following the onset of the COVID-19 pandemic, some insurance companies extended discounts to motorists due to the reduction in road usage, which resulted in a diminished probability of accidents. Therefore, the net benefits of remote work, both in terms of time and cost savings, may vary considerably depending on individual circumstances and contextual factors.

2.1.2. Flexible working. The concept of flexible working practices generally revolves around granting employees greater autonomy concerning the volume, timing, and location of their work, with an overarching objective of promoting a more harmonious work-life balance [16]. Furthermore, [17] postulate that individuals working remotely often display heightened dedication and commitment to their jobs. This elevated level of job engagement is largely attributable to the heightened sense of autonomy and flexibility these employees experience while executing their tasks. Research conducted by [18] corroborates this view, indicating that remote workers often report greater job satisfaction, lower levels of stress, and an enhanced sense of control over their work schedules. Such an environment fosters the development of more independent, innovative, adaptable, and resourceful employees.

The flexibility and convenience associated with a work-from-home arrangement might be particularly appealing to certain demographics, such as parents. The evolution of technology has underscored the importance of flexibility, self-sufficiency, and autonomy in the contemporary workforce [19]. Moreover, proficiency in computer skills has emerged as a critical competence for adapting to the remote working paradigm and the accompanying technological advancements in the workplace. As employment becomes increasingly disassociated from a fixed geographical location, employers also stand to reap substantial benefits in the form of heightened productivity and flexible work scheduling [20].

In the same vein, [20] argue that employees are poised to gain from the spatial flexibility offered by remote working, which often leads to elevated levels of work engagement and satisfaction. Echoing this sentiment, [21] suggest that policies designed to foster employee commitment frequently result in increased work effort. [22] further contends that the opportunity to work from home has a positive impact on employee commitment. This increased commitment, fostered by the flexibility of a remote working environment, may motivate employees to exert higher levels of effort while working from home.

2.2. Challenges of remote work

2.2.1. Technology and security. Transitioning from a conventional office environment to a remote working arrangement presents notable challenges, particularly with respect to the integration and use of technology. Employees who encounter difficulties in assimilating basic technologies into their daily work routines might be hesitant to adopt more complex and sophisticated collaborative technologies that facilitate remote communication through visual and verbal cues. Another critical factor influencing the efficacy of remote work is the quality and reliability of the underlying technological infrastructure [23]. Without appropriate technical support and maintenance, remote working technologies might fail, engendering feelings of stress and anxiety among employees, especially when faced with connectivity issues during virtual meetings or while accessing company servers.

This issue of reliability extends to the use of digital platforms. A study by [24] revealed that employees often experienced delays and disruptions during videoconferences due to suboptimal internet connections. Additionally, a perceived lack of digital skills may present a significant hurdle for employees who are less digitally proficient. In a traditional office environment, employees can typically rely on IT professionals to resolve technology-related issues. However, such support might not be readily accessible when

working from home, thereby compounding the challenge for employees who find certain technology applications complex or difficult to comprehend [25].

The shift towards remote work necessitates a serious consideration of the elevated security risks associated with this arrangement. There was a reported 238 per cent surge in cyber-attacks targeting the financial sector between February and April 2020, coinciding with the outbreak of COVID-19 and the consequent implementation of remote work policies across various organizations [26]. [27] argue that the threat landscape for cyber-attacks is dynamic and ever-evolving, with the potential impacts being unpredictable due to the absence of adequate measures, tools, and frameworks for assessing the damage caused by such attacks. It is, therefore, critical for businesses to regularly update their employees' security training to equip them for remote work and reduce the likelihood of falling prey to phishing scams or suspicious emails [28].

In the traditional office environment, corporate data is generally safeguarded through a combination of domain name system (DNS) filtering, firewalls, and proxies against cyber threats. However, employees working from home might lack similar protections, especially when they share computing resources and internet connections with family members. The potential consequences of such security vulnerabilities can be severe, with potential risks including theft of business secrets, sabotage of systems, and exfiltration of customer information [27]. In an attempt to mitigate these risks, organizations often restrict the use of corporate devices for personal purposes [29].

However, it's important to note the contrasting perspectives from other authors. For example, [30] argue that secure remote work environments can be achieved through the implementation of robust security measures, including secure virtual private networks (VPNs), multi-factor authentication, and regular software updates. They suggest that with the right security infrastructure and practices, remote work can be as secure as traditional office-based work. Thus, while transitioning to remote work does pose some unique challenges in terms of technology and security, these can be mitigated with proper planning, training, and the implementation of robust security measures.

2.2.2. Overwork and fatigue. One of the challenges associated with remote work revolves around the propensity for overwork and fatigue due to the blurring of boundaries between professional and personal spheres [7]. For employees operating from home, keeping accurate track of working hours can prove difficult, particularly when brief breaks and mealtimes may not be consistently accounted for. Given the indistinct line between work and leisure time in the remote work setup, employees can often find themselves working beyond their typical office hours. For instance, they may feel compelled to respond to urgent emails outside of traditional working hours, thereby extending their workday.

In the traditional office environment, employers might be less inclined to intrude upon employees' time after office hours. However, with remote work, such boundaries become nebulous owing to the ease of access to employees round-the-clock. This situation potentially amplifies the risk of overwork and ensuing fatigue. To ameliorate this issue, [6] suggest establishing more delineated boundaries between work and home environments. Such measures

might include avoiding checking emails outside of designated working hours or switching off work-related devices at the end of the day [7].

Nevertheless, the shift towards remote work has catalysed a transition towards task-oriented work as opposed to time-oriented work, resulting in lengthier workdays and difficulties in disengaging from work [24]. However, [31, 32] argue that the flexibility inherent in remote work can potentially alleviate work-related stress rather than exacerbating it. The ability to adjust work schedules according to personal needs could allow employees to manage their work-life balance more effectively, thereby mitigating the risk of overwork. Furthermore, [32] suggest that individuals who have a greater degree of control over their work processes and schedules report lower levels of work-family conflict and experience less job-related burnout. Therefore, the challenges associated with overwork and fatigue in remote work settings can be managed and mitigated through appropriate boundary setting and by leveraging the inherent flexibility of remote work.

Working excessive hours, which was initially perceived as productive, has been linked with increasing instances of work-family conflict, as indicated by [33]. Professionals are often characterized by a high level of commitment to their work, potentially fostering a sense of belonging in their profession [34]. Yet, this commitment may inversely contribute to stress in the familial domain, particularly when long work hours come into play [34]. Workers with more flexibility, rather than finding solace in the adaptability of their schedules, may instead find themselves continually distracted by family responsibilities, hindering their concentration and productivity at home [7].

In particular, working parents encountered challenges in managing both family and work responsibilities amidst the COVID-19 pandemic lockdown. However, [35] counter this perspective, suggesting that the implementation of remote work policies can actually serve as a mitigating strategy to avert work-family conflicts.

In contrast, other research underscores the positive impact of remote work on family relationships. For instance, [36] suggest that flexible working arrangements can potentially decrease work-family conflict, increasing satisfaction in both spheres. Similarly, [37] postulate that the autonomy inherent in remote work can facilitate improved integration of work and family responsibilities. Thus, while remote work can pose challenges, particularly in terms of blurring the lines between work and family domains, the flexibility it offers may also provide unique opportunities to ameliorate work-family conflicts.

2.3. Methodology

Qualitative research was conducted using open-ended questions to allow participants to contribute a wider range of ideas. [38] highlighted that the qualitative research method enables the researcher to engage with participants in the locale where the studied phenomenon occurred, thereby eliminating the need for a controlled environment. Non-probability purposive sampling was employed in the study, enabling a focus on specific individuals – in this instance, tax practitioners.

The strength of purposive sampling lies in its ability to collect data from pertinent participants. It's crucial when conducting a study to extract a sample from the population that will yield meaningful results [39]. Purposive

sampling enables the researcher to choose participants based on their relevance to the research question [40]. The sample for the study comprised fifteen tax practitioners from eThekwini municipality in KwaZulu-Natal, purposively selected based on their experience in the subject area.

Data were collected via semi-structured in-depth phone interviews, supplemented by secondary data analysis techniques, such as reviewing reports and related literature. This approach allowed the researcher to delve into recurring themes thoroughly. The collected interviews were recorded, transcribed verbatim and then coded. Thematic analysis was the chosen method for identifying key themes in the data with the aid of NVivo software. Before each interview, a consent form was collected from the participant. Ethical approval for the study was granted by Durban University of Technology (South Africa).

3. Results and Discussion

3.1. Opportunities for remote working

3.1.1. Time spent travelling to work. In the current study, the participants revealed that there were myriad factors that affected their travel to and from work, which affected their working environment and productivity at home and work. Some of the factors were hidden while others are cost-based, and others are visible and tangible benefits or disadvantages. Amongst these factors, time was the main indicator that was mainly influenced by remote work.Below are the views of some participants:

«Imagine I used to wake up at 5 am so that I could be at work at 8 am, which means I spend approximately 4 to 5 hours travelling to and from work every day» (PA).

The views expressed by participant A indicate that tax practitioners spend a lot of time preparing and travelling to work. This time could be allocated to other like leisure and family time. Such time saved could improve employees' work life and focus.

«I used to catch an early train so that I could give myself breathing time in case of any delays because if you clock in late, you don't get paid for that hour» (PK).

The above statements showed that remote work has significantly reduced the need for employees to travel to work, meaning that the time spent commuting to and from work could now be allocated for leisure activity or work. Moreover, the time and inconvenience of travelling to and from work has the potential to increase anxiety and stress, especially when they are running late. When employees' clock late at work, their hours are deducted from their pay. This is because traditional work is time-based rather than task-based. While daily commute may seem to be a minor source of stress, it has been linked to a number of social and occupational risks, including workplace aggression [41] and work absenteeism [42]. It has been found that time pressure, such as that caused by daily commute, is a significant stressor for many people [43].

3.1.2. Travel cost. In the traditional work setting, workers would rather pay high rentals to stay near their workplaces to avoid travel and associated costs. The findings reveal that adopting and implementing remote work saves employees on travel costs. In addition, daily driving to work increases wear and tear on the vehicle and the cost of repairs.

Below are the views expressed by participants:

«I used to take two taxis daily to get to work, which costs me R1800 months» (PB).

The views shared by PB indicates that travel cost is a significant expense borne by tax practitioners in travelling to work. Remote work enabled tax practitioners to save on travel expenses.

«My car insurance premiums were reduced during lockdown when I had to work from home» (PN).

Remote workers save on travel expenditures and the stress of sitting in traffic. Therefore, employees are no longer forced to reside in the same geographical region as the company and have more freedom to live wherever they like. People who work from home usually live on the outskirts of cities [44]. Additionally, [45] argue that remote working can minimize transportation costs and encourage workers to relocate to areas with reduced housing costs. However, adopting and implementing work from home save employees on travel and rental costs. Another often reported impact of remote working is the relocation of employees to more distant residential locations since they no longer need to travel every day to work [46]. Remote work may promote urban sprawl because of potential spatial effects [46]. This decreases the demand for accommodation in the inner city.

Remote work could provide a way for rural towns to recruit new tenants [46]. Individuals who travel to and from work daily are prone to miss work. [47] found a greater absence rate among employees travelling long distances (over 25 kilometers) compared to those who do not travel or do so occasionally. However, a study by [24] found that travelling to work helped employees to start and end their day.

3.1.3. Flexible working environment. The study showed that individuals have more control over their schedules when they work remotely. Therefore, there is greater flexibility for employees when it comes to scheduling their workdays and locations. Having more flexibility in working hours allows workers to participate in nonwork-related activities like family and school. Moreover, employees are no longer forced to reside in the same geographical region as the company and have more freedom to live wherever they like.

The following views were expressed by participant C:

«I am not an early morning person…I only start being productive from 10 am until late» (PC).

Flexibility in working environments has increased because of more flexible work schedules. For example, staff can decide to work from home, coffee shop or work while travelling. Therefore, workers have more influence on their work environment and work schedules when working from home. Psychological well-being is linked to less control over one's work environment and work schedule [48]. Employees who work remotely are less likely to be absent from work due to illness than those who work in a traditional office setting [48]. Furthermore, individuals who work remotely consider themselves to be more productive than those who work in the office setting due to less interruptions [18]. Therefore, the performance of some employees may improve when they work in a quieter environment with less interference from colleagues.

3.2. Challenges of remote work

3.2.1. Technology. Modern technology has made it possible for many workers to stay in touch with their work while at home. Without sufficient technical assistance, remote work technologies fail. The reliability of modern technology is also a concern. Considering remote working significantly

relies on Information and communication technologies, staff must have accessibility to essential software and devices.

Participant D expressed the views below:

«When I started to work from home, I had to buy a new laptop and phone because the software and applications I was meant to use were incompatible with the devices I had» (PD).

In a traditional office setting, an employee receives a computer with software subscriptions, as well as any other equipment they may need to complete their job effectively. This may not be the case with remote workers who have to utilise their own equipment. Remote work adoption necessitates more resources in the form of computer equipment and broadband networks for employees [49]. The implementation of remote working attracts substantial transaction costs in terms of transforming a home space into a working environment [23]. In addition, [50] indicates that no event can strike more anxiety into the heart of a remote worker than an unexpected loss of connectivity or a malfunctioning computer. Consequently, transitioning to remote work can be challenging for low-paid employees who may find the cost of setting up an office at home unaffordable.

It is not uncommon for video conferencing software to crash or otherwise fail during a meeting, even while using a fast and stable internet service. Technology designed for commercial use is often quick and cutting-edge, but most remote employees use smart devices and internet connections may not be reliable. Setting a dedicated workspace (office) at home may be challenging for some employees. In a traditional work setting, employees are always allocated workstations and computers however, with remote work employees may need to procure their own computers, furniture and subscribe to internet services.

3.2.2. Security and privacy.

Remote working raises privacy concerns for some employees, particularly when it comes to balancing personal and professional obligations. Some of the control measures implemented by employers to monitor remote workers can be easily used to violate employees' privacy. With or without the employee's permission, all remote workers' communications can be monitored regularly [51]. Even though such surveillance measures are extensively used in the traditional workplace, using them at home might be seen as a blatant invasion of employee's privacy [51]. Fears of being watched might make employees' not want to work from home. The adoption of these technologies may encounter resistance from the employees.

The views below were expressed by participant E:

«Some of these technologies and software used to monitor remote workers can potentially become extremely invasive» (PE).

To maintain the privacy of employees' personal information, managers should refrain from routinely monitoring the content of employee's personal life. For example, the duration of their bathroom visits. Many managers have traditionally been able to monitor staff's departure and arrival times simply by looking at them, without exerting any effort [52]. When monitoring remote workers, businesses need to think about the extra privacy risk that comes with the technologies they utilise.

3.2.3. IT skills.

Transitioning to remote working would mean using the Internet to manage organizations remotely. Therefore, the ability to collect, organize, and process information using computers is one of the most important skills in the contemporary business environment which is driven by information. Moreover, it is becoming impossible to get work lately that does not involve Information and communications technology (ICT) skills. Therefore, shifting the focus to individual competence rather than qualification [53]. This indicates that digital skill is now a must have at work for employees especially those working remotely.

Participants PG and PK shared similar views regarding sills.

«Working remotely requires you to have basic IT knowledge because now you need to know how to solve some IT related issues...because when you in the office setting you call the IT guys to deal with such» (PG).

«Imagine if you have a paper jam when printing...traditionally you would call IT department to sort it out... but now if you are working from home, you will need such skills to solve small IT problems» (PK).

Most businesses are incorporating digital collaboration systems at the workplace. These platforms are essential in facilitating remote working. An employee working remotely must possess specific technology skills [54]. In addition, [54] indicates that «work environments that are not time and place specific require different skills from those needed in traditional work settings». Moreover, having experience with specific software is no longer sufficient [55]. But problem-solving abilities are very important in a technologically advanced workplace, particularly when working remotely as ICT is ingrained in all tasks. Similarly, the skills and knowledge required for most tasks are undergoing significant changes due to increased automation of repetitive tasks and improvement in technology.

3.2.4. Overwork.

The findings indicate that maintaining a work-life balance while working remotely is seldom simple. When working remotely, individuals have to manage their own time and align their work plans with other colleagues which can lead to employees overworking themselves.

Below are the views of different participants:

«It has become difficult to completely switch off from work when working from home because your phone or laptop is your office...so when colleagues send you messages, they expect you to respond probably they see that you are logged on...» (PF).

The comments from participant F show that tax practitioners find it difficult to completely switch off from work because of the constant connectivity presented by technology.

«Previously people would know office hours were from 8 am to 5 pm, and after that, nobody will contact you regarding work-related issues, but that is not the case when you are working from home... you can be contacted beyond traditional working hours, especially when they see that you are online» (PM).

The views from participant M reveals that employees' devices have blurred the lines between home and working hours. In remote work, keeping track of time can be difficult because workers may not know if their breaks are deemed part of their work time. One of the drawbacks of working from home is that it makes it harder to take a break from your job and puts more pressure on you to get things done [20]. The distinction between work and free time has become increasingly permeable. When people work remotely, their job stresses flow over into their personal lives, which is reflected in their difficulty to «shut off» and they struggle to relax after a long day [56]. There are a number of disadvantages associated with remote work, such as imbalanced workloads and deadline constraints, which may negatively impact the well-being of employees owing to stress-related difficulties. Additionally, it can be challenging for a business to keep track of when employees are working and how especially if

remote work is more casual. Moreover, it might be difficult for some employees working remotely to determine when to start and finish work, especially with a continuous connection to the workplace through smart devices.

3.2.5. Family conflicts. Remote work has been accelerated by the recent outbreak of COVID-19 and subsequent lockdown. A flexible work schedule is typically portrayed as a practice that helps employees strike a healthy work-life balance. However, the study found that the inability to draw a line between home and work causes conflicts within families. Moreover, it may be harder for remote workers to determine which responsibility is more important because of the blurred lines between home and work. This may be the case since remote work may involve sharing space with other family members.

Participant G expressed the views below:

«Sometimes you go to work to avoid these family conflicts…it could be something like quiet working atmosphere or workspace in the house…» (PG).

[57] found that work-family conflict is exacerbated by the inability to disconnect from work. Moreover, [58] reaffirmed that remote work has a lot of disadvantages and can cause problems, particularly for employees who like to work in an office setting and have obligations to their families. Conflicts among family members could arise from the need to share working space, electronic devices, and the internet at home. The work that an employee does eventually gets so ingrained in the family environment that they begin to associate their homes with the jobs they are doing. These conflicts can lead to irrational decisions. Working from home interferes with family time and employees develop habits that make them think about work all the time. However, [35] revealed that allowing people to work from home can reduce problems between work and family. Moreover, employees working remotely require a conducive working environment at home, as well as enough access to digital technologies.

3.3. Discussion

The findings underline the growing significance of remote work in the contemporary professional landscape, specifically for Tax practitioners, shedding light on its benefits, such as time savings, cost reductions, and increased flexibility. Furthermore, they highlight crucial challenges such as technological and security concerns, overwork and fatigue, and work-family conflicts, providing important insights for organizations to develop effective remote work policies. By offering a detailed understanding of these dynamics, the study can guide organizations in their transition towards remote working models, enabling them to maximize productivity and employee satisfaction while minimizing potential drawbacks. The research findings are particularly relevant in the current context, where the shift to remote work is becoming increasingly prevalent due to factors such as the COVID-19 pandemic and advancements in digital technology.

Recognizing the time and cost-saving benefits of remote work, managers should strive to implement flexible work policies that enable employees to capitalise on these advantages, consequently boosting their productivity and job satisfaction. However, alongside acknowledging the potential of remote work, managers need to remain cognizant of the associated challenges. Measures should be undertaken to provide comprehensive technological support and training to remote employees, empowering them with the necessary digital skills and tools to efficiently perform their duties. Organizations should also implement measures to help employees delineate the boundaries between their professional and personal lives, mitigating the risk of overwork and family-work conflicts. This could involve establishing «right to disconnect» policies, which explicitly give employees the right to refrain from responding to work-related communications outside of their standard working hours. Given the increased security risks associated with remote work, organizations should invest in robust cybersecurity measures to protect sensitive data. This could include implementing advanced security protocols and providing regular cybersecurity training to employees. Through such initiatives, organizations can capitalize on the benefits of remote work while effectively managing its associated challenges. While this study focused predominantly on the opportunities and challenges encountered by tax practitioners in remote work, future research could broaden the scope to examine the readiness of businesses across different sectors to integrate remote work into their operational strategies.

The study on the implications of remote work for tax practitioners had limitations. The scope of the study was confined to a specific professional group (Tax practitioners) and hence, extrapolating these findings to other professional realms may require further examination as the experiences and challenges of remote work can vary widely across professions. For instance, jobs that necessitate physical presence and direct customer interaction may present different remote work challenges and benefits. In addition, the study was conducted within a particular socio-cultural and infrastructural environment, which may limit its global applicability. Factors such as varying degrees of internet access, diverse workspace arrangements at home, and culture in work practices across different regions could influence the experiences and practicalities of remote work. Therefore, these contextual variables should be considered in future research and application in practice. The reliance on self-reported data in the study presents another limitation due to potential bias such as social desirability and recall bias. The authenticity and reliability of data can be enhanced in further studies by incorporating multiple sources of data and cross-validating responses. Additionally, the unique circumstances arising from the COVID-19 pandemic, which has catalysed the transition to remote work, may imply that the findings of this study are situated within a specific temporal context. Long-term implications of remote work could be different as organisations and individuals continue to adapt and innovate. The methodological approach adopted in this study (interviews) is conventional in social science research and can be replicated. However, maintaining methodological rigour, securing a representative sample, and considering context-specific variables will be crucial for producing comparable outcomes. Applying these findings in real-world practice necessitates a nuanced understanding of the organisation's specific context, including the nature of tasks, the employees' competencies and needs, and the technological infrastructure available.

4. Conclusions

The paper provides an exhaustive study of the impact of remote work on tax officers. Employing various data

collection methods, including a comprehensive review of existing literature and interviews, we investigated both the benefits and challenges associated with remote work. The key areas of focus were travel time and cost savings, the impact on work-life balance, difficulties with technology and security, the risk of overwork and fatigue, and potential family-related conflicts. The research emphasized the critical role of employers in providing comprehensive technological support and the need for substantial improvements in digital infrastructure. Furthermore, the study highlighted that the findings are not confined to tax practitioners but are applicable across various professions.

The advent of advanced technology has catalyzed the proliferation of decentralized working environments, enabling professionals, such as tax practitioners, to effectively function across all geographical locations. The study underscored that remote work fosters time efficiency by eliminating commute times. Consequently, businesses that have adopted remote work methodologies not only facilitate cost savings for their employees but also engender flexibility in work schedules. However, it simultaneously created challenges inherent in remote work, namely privacy concerns, family-work conflicts, susceptibility to overworking due to blurred boundaries, and IT competency alongside technological support requirements. Evidently, these challenges are not confined to tax practitioners but are resonant across various professions involved in remote work. These findings illustrate that the adoption of remote work strategies can confer dual benefits for both employees and organizations. However, they underscore the necessity for employers to provide robust technological support, such as computers and stable internet connectivity, to enable remote employees to effectively discharge their tasks. Promoting the adoption of remote work hinges on enhancing and fortifying digital infrastructure.

Conflict of interest

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Data availability

The manuscript has no associated data.

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