Performance Beyond the Office: The Impact of Remote Working and Digital Technologies

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Abstract

Traditional Performance Management Systems (PMS) rely on assumptions that work is completed traditionally and in traditional environments. We have since moved towards a digitally mediated working environment. Thus, PMS frameworks must be challenged as they do not consider crucial areas that affect performance, such as technological infrastructures, digital interactions and remote working environments. The current study considers the relationship between remote working, employee rewards and organisational performance through questionnaire data whilst challenging the adequacy of traditional performance management frameworks. Specifically, the research questions in Ferreira and Otley's (2009) PMS framework, by considering this in virtual settings. The literature review argues that remote working and technology can increase employee benefits and that traditional performance management frameworks rely on conventional performance metrics, thereby risking misaligning current reward systems and ignoring how they affect performance in a tech-savvy setting. Questionnaire data was gathered to test four hypotheses regarding employee rewards, remote working and performance. Primary findings suggest that employee rewards and remote working positively impact organisational performance. This article proposes that technology and remote working are crucial components of PMS. Furthermore, the article contributes to the future of social sciences by challenging traditional performance management conventions and considering remote working and digital technologies.

Keywords: *accounting, technology, remote working, performance management, employee rewards*

Introduction

A steadily increasing number of organisations are currently offering remote working environments to keep up with the pace of technological advancements. It is also indicative of transformation and innovation of conceptualisations of motivation, performance or employee

value. The shift towards the remote or hybrid working environments offering, thus, raises a question. Are traditional organisational theories and conceptual frameworks still adequate in the digital and environmental transformations and advancements that firms have adopted?

Before considering the above question, firms must understand how to measure employee's performance. Ferreira and Otley (2009) created a conceptual framework to help firms with this. Whilst it is a stable framework which considers many factors, it may simply be seen as no longer holistic in this digital world. With the different working environments and rapid growth of digital technologies, this conceptual framework now lacks some ways in which seniors can measure and manage individual and organisational performance. The future of employee performance measuring is bound to continue changing with this rapid growth of digital technologies and different working environments. Thus, this article proposes that the current way in which performance measuring is considered in this framework must be used with caution and subject to also considering other technological and environmental factors. In order to do this, the article will follow a structure where it begins with a literature review followed by empirical findings on the concept. The final discussion includes an extended version of the original framework by Ferreira and Otley (2009) which explores technology and remote working.

Literature Review

The way in which performance is measured in practice is crucial. Firms must understand how their organisation and employees are performing via financial numerical data and non-financial data. Nevertheless, employee performance and organisational performance differ. Employee performance involves how employees partake in work-related tasks whereas organisational performance is how organisations successfully achieve firm-based goals and objectives. Measuring performance can be done through a quantity measurement which is seen as subjective evaluation or through an attitude measurement which is known as objective evaluation (Woods, 2012 cited in Van Der Hauwaert et al., 2022). Performance and managerial outcomes can be positively impacted when employees are given both objective and subjective performance measurement feedback (Alves & Lourenço, 2021).

Work engagement, motivation, innovation, increased organisational performance and enabling knowledge sharing across employees are impacts of having a stable performance measurement system (Colombo and Beuren, 2023 and; Mura, Micheli and Longo, 2021). How performance is managed in an organisation can also lead to an open communication organisational culture, in turn, also positively impacting job recognition,

employee engagement and increased employee performance (Diamantidis & Chatzoglou, 2018).

One performance management concept widely used in industry is balanced scorecards. This involves organisations measuring performance through financial, customer, internal processes and learning and growth factors (Kaplan & Norton, 1992). Similarly, management by objectives considers how performance objectives should be conjointly created through communication of employees and their superiors (Drucker, 1954). Lastly, Ferreira and Otley (2009) considered the importance of Performance Management Systems (PMS) through culture and contextual factors in twelve different organisational areas. These frameworks are used in the modern world. However, they lack the ability to include remote working and digital technologies to a deepened extent and how these factors may impact performance.

This paper will focus solely on analysing the weaknesses of PMS when applied to a modern world where technological and remote working impacts performance measurement (Ferreria & Otley, 2009). The PMS Framework by Ferreira and Otley's (2009) is an extension of the Performance Management Framework by Otley (1999). Ferreira and Otley (2009) consider the change in dynamical linkages within PMS which were not previously considered in Otley (1999). In the future of social sciences, there will continue to be a growth of technological tools, software and environmental changes which will be widely used across industries. The framework is used, despite not considering all the current ways of managing employees' performance. This framework was created in a time when technology and remote working environments had not evolved as it currently has. With the rapid transformation and growth of digital tools, senior individuals need to focus on different ways of measuring performance. I am proposing that the factors this framework lacks could be extended in this framework so that it can be used holistically in today's tech-savvy work environments.

In the accounting profession, remote working, technology and offering employee rewards to increase motivation are highly used in today's digitally transformed world of work (Al-Okaily et al., 2023; Tettamanzi, Minutiello & Murgolo, 2023; Khavis and Krishnan, 2021). Individuals have different needs at work. Thus, understanding which type of employee reward is most suitable for an individual is crucial. These rewards may, in turn, impact organisational performance to be higher or lower. Increased employee motivation may lead to improved working, quality and quantity, performance (Nusraningrum et al., 2024).

Ferreira and Otley (2009) consider rewards systems in their framework. Shahzadi et al. (2014) suggest that intrinsic employee rewards lead to higher employee performance,

which may lead to an increased organisational performance. However, high employee performance does not automatically suggest that there is an increase in organisational performance. Job recognition can be seen as an employees' non-monetary reward. The way in which one is committed to their job and their satisfaction can be impacted by the way in which they feel recognised at work (Jaworski et al., 2018). Linking to employee performance, Montani et al. (2017) explored that extra role behaviours and actions tend to occur when one feels recognised at work. This does not directly link to a higher employee performance and is dependent on the type of extra role behaviours. Nevertheless, it shows how crucial the employee reward of job recognition may be. Monetary rewards may also be crucial for employees. Ho and Kuvaas (2019) found that organisational performance is impacted positively when employees are offered performance-related pay. Similarly, Wood, Leoni and Ladley (2023) found that individual performance-related pay may not be as effective as offering collective performance-related pay. To achieve optimal performance, organisations must offer both monetary and non-monetary employee rewards (Kvaløy, Nieken & Schöttner, 2015). Baskar and Prakash (2015) also found that non-monetary rewards were of high importance alongside financial rewards and their increase of employee motivation, which enabled employees to feel recognised at work through their work-related performance.

Nevertheless, the framework proposed by Ferreira and Otley (2009) does not consider remote working and slightly touches on digital technologies under the contextual factors section. These are two key factors that are used in current social sciences in practice and will be areas of continued advancement. Individuals, when offered increased flexibility at work tend to have a work-life balance, in turn, increasing their job satisfaction (Ferreira et al., 2021). Ferreira et al. (2021) also highlight that when a remote working culture is encouraged in an organisation, it enables increased work productivity. In contrast, remote working may impact performance negatively through employee social isolation and possible family work conflict, reducing employee engagement and productivity whilst enabling work related stress (Galanti et al., 2021).

Nowadays, technology is crucial to obtain efficiency at work. Technological skills can enable increased work efficiency (Vitali & Guiliani's, 2024). However, technological skills are not the sole skill that is required for work efficiency. Practical knowledge in one's area is just as important as having information technology skills. In accounting, practical competencies do not replace information technology skills, and information technology skills do not replace having practical accounting competencies (Vitali & Guiliani, 2024). Appelbaum et al., (2018) also found the importance of technological skills by suggesting that efficient work task completion is a result of obtaining knowledge and using modern technology. The use of technology also has its personal benefits, such as increased sense of work autonomy when

having the skills to use technological tools at work (Lorentzon, Fotoh & Mugwira, 2023). Nevertheless, it may be that there is an increased sense of surveillance and monitoring from superiors when using technology at work and employees may feel the need to complete work related tasks that are highly visible to their superiors (Delfino & van der Kolk, 2021; Hafermalz, 2020).

Methodology

The previous section of the article focused on an extensive narrative literature review. The current section of the article focuses on empirical findings. This section will consider how the articles for the literature review were selected and how the primary data was collected.

A narrative literature review was conducted for this article. Articles were chosen based on whether they were included in the Chartered Associate of Business Schools Academic Journal Guide or were academic accredited journals. This list contains accredited and starred business journals. Articles were chosen based on key words, such as “performance management”, “remote working”, and “technology”. Then, a condensed list was created to include in this literature review. Primary data was collected by using convenience and randomised sampling to increase validity. Although convenience sampling can limit generalisability, this study was conducted on a time constraint due to it being part of a MRes dissertation. Accountants working in accounting firms in the United Kingdom were contacted via email to invite them to participate in the study. Email addresses of accountants enabled to have a sampling frame and decrease bias. The email addresses were purchased and participants were selected randomly. Accountants connected through previous research were also contacted. The funding used for this purchase was from SeNSS which is partnered with the ESRC and UKRI. A deductive approach was used for the questionnaire questions to be formed, the PMS framework was used when it came to employee rewards (Ferreira & Otley, 2009). A pilot study was also conducted to finalise questions prior to data collection to increase reliability. Questionnaire questions mostly consisted of ordinal scale type questions. Primary data was analysed quantitatively on Qualtrics and Microsoft Excel through statistical tests including chi-squared tests, p-value and basic correlation to understand whether there was a relationship between variables of hypotheses. The following hypotheses will be tested later in the study:

A. *Remote working positively impacts organisational performance in accounting firms.*
B. *Use of solely monetary rewards to motivate employees does not impact organisational performance; and*

C. *Use of solely non-monetary rewards to motivate employees does not impact organisational performance.*
D. *Both remote working and rewards positively impact organisational performance*

Due to researcher integrity, an ethics form was submitted and approved by the University of East Anglia Ethics Committee. The application number is ETH2324-1056 and it was approved on 22nd February 2024 by the Ethics Committee. Participants of the study were solely eighteen years of age and above so that they could give consent to participate themselves. As some questions in the questionnaire were deemed to be of a sensitive nature, it is also important to note that they were eighteen and over to answer these. The participants were all given a participant information sheet and consent form prior to the completion of the questionnaire. The information sheet was completely transparent and explained everything the participants ought to know about the study, which included the answering of sensitive data questions. Another ethical consideration was the anonymity of the responses. The participants were aware of the anonymity of the responses prior to the completion of the questionnaire. To keep the responses anonymous, no personal data was collected, and the same questionnaire link was sent to all participants. The responses were only seen by the author of this article and the research team.

Summary of Empirical Findings

Firstly, it is crucial to note that this data was conducted as part of my MRes dissertation and has been published at the UEA repository. It is important to describe the sample in the first instance. Out of 105 questionnaire responses received, solely 103 were used in this study. Using the Qualtrics sample size calculator with a 95 per cent confidence level and a 5 per cent margin of error, it suggests a sample size of 384 would be needed for this study. However, comparing it to previous accounting studies, a sample size of 100 is reasonable due to the time constraint of conducting an MRes study. Previous accounting research has included findings on smaller sample sizes (Griffith, Hammersley & Kadous, 2014; Januszewski, Kujawski & Buchalska-Sugajska, 2021; Lorentzon, Fotoh & Mugwira, 2023; Sugahara, Kano & Ushio, 2022). Twenty-six per cent of the participants were between the age of 25 and 34, this was the highest number of participants' age range. Most of the participants had previously obtained an undergraduate degree and 37 per cent of the participants were chartered accountants with a graduation in the Association of Chartered Certified Accountants (ACCA) institute. Forty-eight per cent of participants were female, whilst 52 per cent of total participants were male. The four statistical tests used in this study were: correlation, analysis of variance, p-value and chi-squared to describe the relationship

of remote working or employee rewards on organisational performance. Organisational performance was measured by perceptions of financial data of the firm and perceptions of non-financial data of the firm. Overall organisational performance takes into consideration both financial and non-financial organisational performance.

Hypothesis A

A. *Remote working positively impacts organisational performance in accounting firms.*

The results of the questionnaire enabled findings that support this hypothesis. Results considered the satisfaction of working remotely and individual performance, team performance and overall organisational performance.

The chi-squared test, p-value and analysis of variance all showed that there is a statistically significant relationship between satisfaction of working remotely and individual performance. The correlation of these variables is 0.5 (see Table 1), thus indicating a moderately positive relationship. Eighty-two per cent of participants indicated that their increased performance was a result of high flexibility and autonomy offered through remote working.

There is a relationship between the satisfaction of working remotely and the way in which remote working enables an increased team's performance. This relationship was found through the chi-squared test. Both the p-value test and analysis of variance showed that there is also a statistically significant relationship between the satisfaction of working remotely and remote working increasing team's performance. The correlation between remote working increasing team's and remote working satisfaction was 0.54 (see Table 1). This shows that there is a moderately positive relationship between remote working and employee satisfaction.

Both the p-value test and chi-squared test indicated a statistically significant relationship between remote working satisfaction and organisational performance. Nevertheless, the analysis of variance showed a statistically significant relationship between these two variables. The correlation between remote working satisfaction and increased organisational performance was 0.5, indicating a moderately positive relationship (see Table 1).

Table 1. Correlation between variables of Hypothesis A (from Dos Santos Marques (2024), pp.35).

	Remote working satisfaction	Team's performance	Organisational performance	Individual performance
Remote working satisfaction	-	0.537	0.502	0.502

Team's performance	0.537	-	0.902	0.902
Organisational performance	0.502	0.902	-	1.000
Individual performance	0.502	0.902	1.000	-

Hypotheses B and C

B. Use of solely monetary rewards to motivate employees does not impact organisational performance; and

C. Use of solely non-monetary rewards to motivate employees does not impact organisational performance.

These two hypotheses are also supported in this study. The chi-squared test and p-value analysis suggest that there is no relationship between how well the accountants feel rewarded for the quality of their work and the type of reward given to them to increase motivation. However, the analysis of variance all indicated that there is a statistically significant relationship between these variables, and the correlation of 0.14 showed a weak positive relationship between these. Table 2 shows a summary of the analysis.

The chi-squared and p-value analysis considered a relationship between how well accountants feel rewarded for the quantity of their work and the type of reward given to them to increase motivation. The analysis of variance shows a relationship between these two variables. However, the results revealed a correlation of 0.01 which indicates that this is an extremely weak, positive relationship.

As the chi-squared test, p-value analysis and analysis of variance indicate, there is no statistically significant relationship between financial organisational performance and the type of reward received by accountants. Thus, neither monetary nor non-monetary rewards, separately, have an impact on financial organisational performance. The chi-squared test, p-value and analysis of variance all show that there is no statistically significant relationship between non-financial organisational performance and the type of reward received by accountants. In turn, neither monetary nor non-monetary rewards (not conjoined), have an impact on non-financial organisational performance.

Table 2. Correlation and Chi-square statistical tests of Hypotheses B and C (from Dos Santos Marques (2024), pp.38).

Correlation tests		
	Rewarded for quality	*Rewards motivating to perform*
Rewarded for quality	-	0.167
Rewards motivating to perform	0.167	-
	Rewarded for quantity	*Rewards motivating to perform*
Rewarded for quantity	-	0.006
Rewards motivating to perform	0.006	-
	Rewarded for quality and quantity	*Rewards motivating to perform*
Rewarded for quality and quantity	-	0.133
Rewards motivating to perform	0.133	-

Chi-square statistical tests	X^2 (*p-value*)
How well rewarded do you feel for your quality of work?	0.117 *(<.01)*
How well rewarded do you feel for your quantity of work?	0.017 *(<.001)*
How well recognised do you feel about the quality and quantity of your work?	0.213 *(<.01)*

Hypothesis D

D. *Both remote working and rewards positively impact organisational performance*

It was found through all statistical tests that rewards positively impact organisational non-financial performance. The chi-squared test and analysis of variance both indicate that there is a statistically significant relationship between rewards and non-financial organisational performance. There is a 0.48 correlation between the variables, suggesting the relationship is moderately positive (see Table 3 for a summary of correlation between the variables). The data and analysis of results also showed that rewards also positively impact financial organisational performance. Once again, the chi-squared test and analysis of variables showed a statistically significant relationship between the variables. The correlation between the two variables was moderately positive. Therefore, rewards positively impact overall organisational performance which suggests the results support this hypothesis.

Remote working also positively impacts organisational non-financial performance. Chi-squared test and the analysis of variance show a statistically significant relationship between these two variables with the correlation being a weak positive. Remote working also positively impacts organisational financial performance. The chi-squared test and analysis of variance suggest a statistically significant relationship between the variables. The correlation is a moderately positive one. Therefore, results show that remote working has a positive impact on overall organisational performance, and the hypothesis is supported.

Table 3. Correlation between variables of Hypothesis D (from Dos Santos Marques (2024), pp.43).

	Rewards received increase motivation	Remote working increases organisational performance	Organisational financial performance	Organisational non-financial performance
Rewards received increase motivation	-	0.269	0.428	0.481
Remote working increases organisational performance	0.269	-	0.319	0.338
Organisational financial performance	0.428	0.319	-	0.628
Organisational non-financial performance	0.481	0.338	0.628	-

In Conclusion of Empirical Findings

The study can be summarised by the following statements:

- Remote working has a positive impact on overall organisational performance;
- Remote working does not have an impact on financial organisational performance;
- Solely offering monetary rewards does not impact overall organisational performance;
- Solely offering non-monetary rewards does not impact overall organisational performance;
- Offering both monetary and non-monetary rewards impacts overall organisational performance positively; and
- Both employee rewards and remote working have a positive impact on overall organisational performance

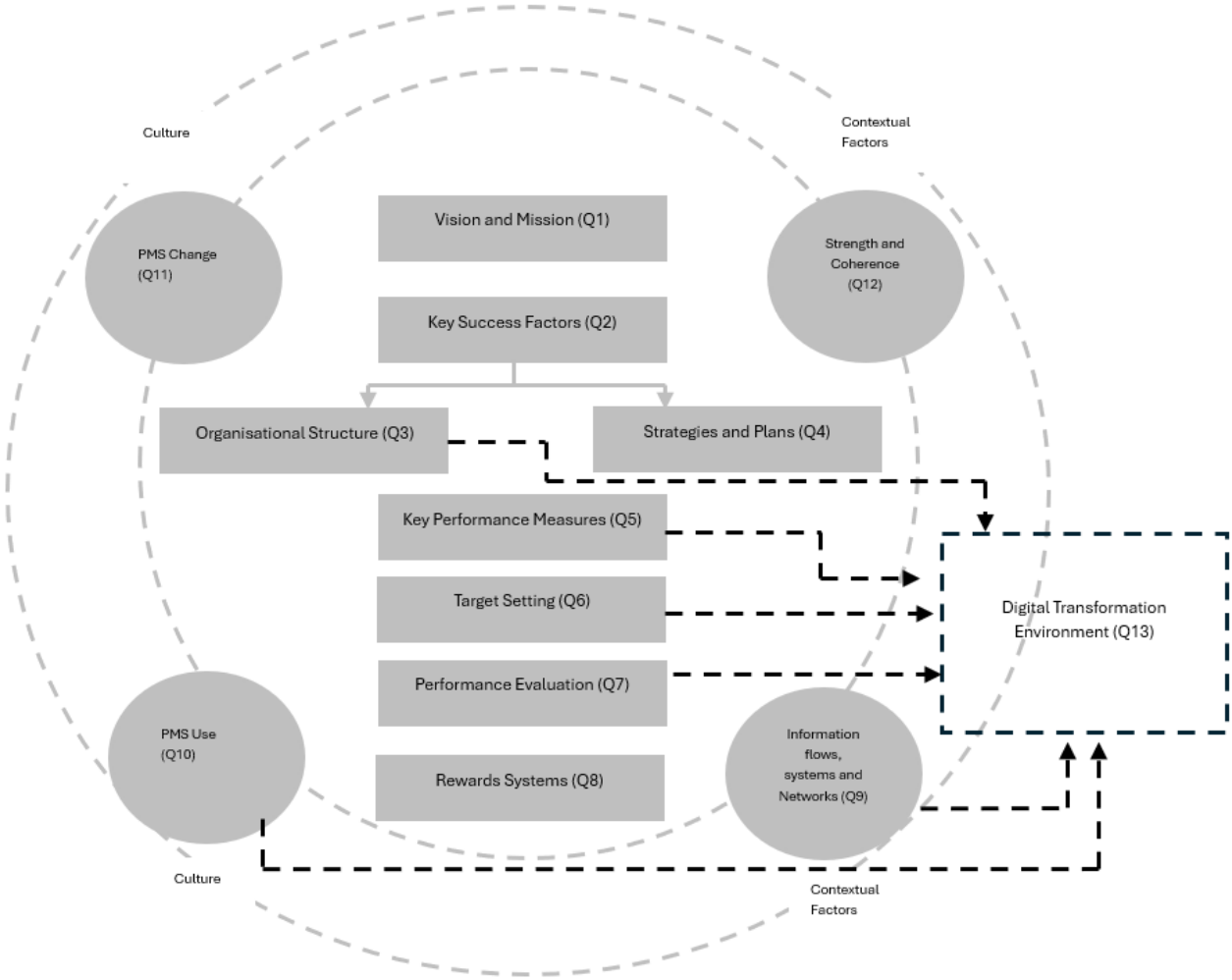
Discussion

Many organisational performance management theories consider traditional concepts of co-located working environments with the assumption that employees are working in the same environment and proximity. However, the rapid growth of digital technologies and remote or hybrid working environments can challenge these assumptions. The relationship between organisational performance, employee rewards and working environments may differ now that there are new mechanisms than ones proposed in traditional organisational performance frameworks.

The summary of empirical findings indicates that working environments may change the way in which employee rewards influence organisational performance. Previous performance management literature and theories assume a face-to-face working environment, performance monitoring and communication amongst employees. Whereas the current results show that organisational performance is increasingly dependent on the perceptions of autonomy, work recognition and trust within different working arrangements and environments.

Although technology is not explicitly explained in the PMS framework, it could be implicit through contextual factors, information flows, communication systems, feedback mechanisms and PMS infrastructure (Ferreira & Otley, 2009). However, the framework assumes that information flows through traditional organisational structures which do not consider virtual working environments, digital communication, remote surveillance or even teams where individuals work from different geographics. Nevertheless, reward systems may differ when managers have different monitoring mechanisms of employee performance, effort and productivity. Thus, this study and Figure 1 extend Ferreira and Otley's (2009) current performance management theory by considering that digital work environments (technology and remote working) must be included in the framework as an additional factor for it to be modernised and applied in the modern world. Digital transformation environments may be seen as a contextual variable that shapes the effectiveness of current PMS and is seen as Q13 in the extended PMS Framework. The findings also suggest that remote working may be a structural condition of organisations that enables change to traditional performance management frameworks. Remote working and technology are not solely seen as a new operational arrangement but may be factors that affect performance management and these need to be considered under the term digital transformation environments. The below figure also considers how specific questions in the original PMS Framework can be considered in digital work environments through black dashed arrows.

Figure 1. Extension of Ferreira and Otley's (2009) PMS Framework.



Conclusion

This study and the article offer a crucial direction for social science research in the future. Future social science research needs to move away from the assumptions that work is only done in a traditional manner and environment. PMS must consider the digitally mediated working environments as important determinants of organisational performance and effectiveness, thus an extended version of the PMS Framework by Ferreira and Otley (2009) was created. Remote working and digital technologies may reshape the relationship between employee rewards and organisational performance.

Limitations

There are some limitations that must be considered. Firstly, the sample size can limit the extent to which generalisability of findings can apply to a wider population. Although the

framework considered is solely based on the accounting profession, a larger sample could provide a better understanding of the impact of remote working and performance management. Secondly, solely focusing on the accounting profession may suggest that the results are not generalisable to other professions. Future research could consider this impact on different industries to enable the findings to be further applied. Lastly, this article has not fully tested the whole PMS Framework. It only considers a critical evaluation on the theory which enables future research to empirically test and examine the framework.

Managerial Recommendations and Practical Implications

The most crucial managerial recommendation is to consider how remote working and technology can impact performance management in accounting to enable performance assessments to be accurate in the current digitally mediated world. Remote working and technology change the way in which accountants complete their daily work tasks. Another managerial recommendation is to provide employees with the opportunity to develop their skills. Managers and employees should be offered technology training and encouraged to engage with technology so that it can be successfully implemented in the firm. Lastly, whilst technology can increase efficiency at work, human judgement and accounting competencies are just as crucial (Vitali & Giuliani, 2024). Although technology can help manage performance of firms, relying heavily on it can cause inaccuracies.

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