CZECH WORKERS' RECONSIDERATION OF WORK FROM HOME DURING COVID-19

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ABSTRACT

Employers and employees are continuing to experiment with work-from-home patterns. During the COVID-19 pandemic, the "home office," a practice that has begun to slow down the pandemic by decreasing physical contact, has become the norm in Czechia. To fill a research gap in the new work-from-home (WFH) field, this paper's authors were interested in researching whether there are significant differences in Czech employees' perception between working remotely and going back into the office. An online questionnaire with 150 respondents was designed to answer the research question and test seven hypotheses. Data results for H3, H4, H5, and H6 were statistically proven. There are significantly more employees working from home at their own request than working from home solely at the company's request. Furthermore, employees with a separate office at home work there significantly more often than those without an individual office. The most common motivations for working from home are the absence of commuting (47.33%), flexibility (43.33%), and fewer interruptions (26%). In this context, while the acceptance of working from home has increased during the pandemic, the results from the survey suggest that the pandemic only had an accelerating effect. Most employees (>50%) have not changed their attitudes towards working from home. Only slightly more than a third of employees rate working in a home office enjoyable. Based on the received data, the tolerance of working from home in Czechia does not seem to withstand a downturn flexibility trend. In other words, the Czech workforce does not prefer working from home to become a fixture in the future.

Keywords: COVID-19; home office; motivation; acceptance of home office; employees

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INTRODUCTION

The world is more connected now than ever before. Globalisation is crucial in the increase of worldwide business (Enyinda et al., 2019, Cagáňová et al., 2015). The world of work is currently undergoing important changes through globalisation, digitisation, and changes in values that are not unlike the different stages of the industrial revolution in the past (Cagáňová, 2019). The pre-COVID period demonstrated that

the Czech Republic had not attained a level of connectivity comparable to that of the rest of the European Union (Vrchota et al., 2018). The pandemic had an additional reinforcing effect in the sense that, whether they were ready or not, many organisations moved to remote work. During the COVID-19 pandemic, there has been an increase in the number of Czech employees working from home (CZSO, 2022; Kyzlinková et al., 2020). Shifting to a working from home (WFH) model during an emergency was necessary, and somehow it worked. As stay-at-home orders have come to an end, however, organisations now need to examine if and how to incorporate the flexibility options of WFH going forward (Šujanová et al., 2021). Employers and employees are continuing to experiment with work from home patterns. To slow down the spread of disease by decreasing physical contact, the home office became the new norm in the Czech Republic during the COVID-19 pandemic (Beňo and Křížová, 2022). The authors of the current research were interested in filling a knowledge gap around whether there are significant differences in Czech employees' perception between working remotely and going back into the office. Because the pandemic has changed where and how work is done, WFH ought to have various effects on employees, employers, and society as a whole, requiring them to adjust to modern ways of working (Deloitte, 2021).

Rogers et al. (2002) highlight that the business focus has changed from the company to the customer and the marketplace. Now, it has changed to employees and their demands as more flexible options have arisen due to increased digitisation. In the past, working from home had been seen as a privilege (Beno and Hvorecky, 2021), while during COVID-19 it was a necessity, and now seems to be becoming the norm – just not in the Czech Republic. Based on the latest country data, only 13% of respondents strongly agreed with the idea of working from home, and another 36% tended to agree (Predvyber.cz, 2021). Managers are still reluctant to allow employees to work remotely despite the evidence of its benefits because they lack of awareness around productivity. In fact, research confirms a positive relationship between working from home and improved productivity (Beno and Hvorecky, 2021; Catană et al., 2022; Hartman et al., 1991).

Generally, many employees who can work from home would otherwise have to commute, which correlates with losing productive time, sometimes being late for work, less productivity, and greater stress and related health issues. Although many modern technologies facilitate working remotely, this working concept is still not as popular in the Czech Republic as in, for example, the Nordic countries (Beňo, 2021; Frantikova et al., 2017; Kyzlinková et al., 2020). Business is more global now, and in order to thrive in remote work environments, managers need to be receptive to adjusting their companies' structure (Contreras et al., 2020).

The main aim of this study is to demonstrate the acceptance of changes and the implementation of home office models as a result of the COVID-19 pandemic. The behaviour of employees is examined before and after the outbreak of the pandemic in order to explain the personal approach related to workers' behaviour. The main research question is: how has employee acceptance of the home office changed as a result of the COVID-19 pandemic?

The next section constitutes a review of the literature on the pros and cons of remote work, followed by the methodology. The results are presented in the subsequent section, followed by a discussion of those results. A summary of the main data comprises to a conclusion.

LITERATURE REVIEW

Czech employees may generally work from home in a home working or home office model as there are not yet detailed regulations on working from home in the Labour Code. "Be the master of your work time" appears to be a synonym for "home office," which simply means finishing work duties completely or partially at home.

This kind of work offers a variety of benefits. Some meta-analysis research has found that the workforce can be as or more productive at home (Allen et al., 2015; Gajendran and Harrison, 2007; Harker Martin and MacDonnell, 2012), improving performance (Bloom et al., 2013). Others confirm a positive relationship between job satisfaction and well-being (Bowling et al., 2010; Thoresen et al., 2003). Generally, working from home gives the workforce more flexibility if implemented correctly. Working at home gives employees more flexibility regarding where and when to work, and therefore more autonomy and

potential savings (Allen et al., 2015; Beno, 2021; Mello, 2007). Several studies demonstrate greater job satisfaction when workers have the option to work remotely (Manochehri and Pinkerton, 2003; Stephens and Szajna, 1998; Tremblay, 2002); increased productivity on average (Beno and Hvorecky, 2021); and a reduction in overhead costs (Samek Lodovici et al., 2021).

Working remotely is not ideal for all professionals, sectors, and organisations. WFH individuals need to be ready for the added accountability when the boss is not watching, and organisations need to update their processes to handle a more flexible, dynamic environment. Increased productivity is not guaranteed (Westfall, 2004), but there is a clear indication of longer working hours (Ng and Feldman, 2008; Virtanen et al., 2011). Some of the workforce has problems with the disconnection caused by blurred work and personal life (Barber and Santuzzi, 2015; Sarbu, 2018), which can lead to decreased job satisfaction (Barber and Santuzzi, 2015; Delanoeije et al., 2019). Furthermore, productivity barriers are influenced by a lack of mutual interaction and collaboration with other workers (Lowry et al., 2006; Shin et al., 2000; Tavares, 2017; Turetken et al., 2011). Isolation is also well documented as a further challenge (Golden, 2006; Makarius and Larson, 2017; de Vries et al., 2019). A lack of visibility may also lead to decreased future development opportunities (Cooper and Kurland, 2002; Felstead et al., 2003).

For remote workers, Greer and Payne (2014) stress different boundary level changes, namely, temporal, physical, and mental boundaries. Deci et al. (2017) emphasise a strong relationship between levels of workforce motivation and positive outcomes, including productivity. Moreover, "team empowerment may be more important to the performance of virtual teams than it is to the performance of collocated teams because of the unique nature of virtual team tasks" (Kirkman et al., 2004, p. 177).

The beneficial consequences of working remotely are also related to providing suitable working arrangements that better suit employees' domestic and personal circumstances (Felstead and Henseke, 2017). Boyatzis (2008) explained that performance in an organization is influenced by three main factors: individual, organizational environment, and job demand. Employees' personal needs and tastes can be satisfied when they can modify their own working environment based on their personality (Gajendran and Harrison, 2007). Kreitner and Kanicki (2012) suggest that the work environment is an important element of job satisfaction.

Based on this literature review discussing existing empirical results and theory concerning WFH, as well as its pros and cons. Seven hypotheses emerge from this aspect of the literature, which an on-line survey can address. The remainder of this research paper will explore the strengths and weaknesses of each of those seven hypotheses.

METHODOLOGY

First, the population is defined, which in this case is the total population of people who were in active employment in the Czech Republic when the survey was conducted. Due to the large population, only a partial survey is carried out; that is, only a sample is examined, which should allow conclusions to be drawn about the population as a whole. Since the sample was random, and also because personal contacts were used to ensure the largest possible participation, there can be no guarantee that it is representative of the population. Based on Bentler and Chou (1987) the minimum sample size should be at least 5 respondents per variable. In this research, 6 variables were employed which means the minimum sample size in this research should be 30 respondents. Other authors defined 50 respondents as satisfactory with 4 variables (Sideridis et al., 2014). With a total of 150 employees involved in this research, the minimum sample size has been met. Further collection was stopped after reaching this set total number of respondents.

The questionnaire, which was compiled in Czech, has a clear introduction informing the participants in advance about the information to be processed. In addition, the author's contact information was provided for any questions the participants may have. The questionnaire was created using the website survio.com (https://www.survio.com/survey/d/A9L0L3J9H8D2S8U6L) and placed in several Facebook groups. The data were collected from 19 October 2021 to 17 February 2022. The questionnaire contains 27 open and closed questions, and the estimated time to complete it was a maximum of 10

minutes. The first part of the questionnaire consists of general questions regarding age, gender, and educational qualifications. The second part concerns questions about working from home before the pandemic. The next part of the questionnaire focused on how working from home changed for the respondents before the start of the pandemic. The penultimate part focuses on how working from home changed for the respondents during the pandemic. The last part asks about the ideal working situation after the pandemic.

The main part of the research is therefore divided into four areas: the work situation before the outbreak of the COVID-19 pandemic, the work situation since the beginning of the pandemic, the evaluation and attitudes of home office work throughout the pandemic, and the work situation after the pandemic. Before the questionnaire was placed on-line, it was tested and refined by four people who checked for plausibility, intelligibility, and overall response time.

More women (66%) than men (34%) participated in the survey. As Ghani (2010) found, where there is a higher proportion of services employment, there will be a higher participation rate among the female labour force. Most respondents were in the 30-39 age group (39%). Of those, up to 56% had the highest completed university education. More than 76% worked full-time in active employment in the Czech Republic (87.3%). With regard to the sectoral affiliation of the companies, we found that the majority of respondents are employed in the field of finance. The second most common occupation was in the food industry. 42% of respondents said they work for a large company (250 or more employees), 82% of respondents live in a shared household with a partner or family or in a shared apartment, and 80% do not have a separate office at home. This distribution is probably due to the background of the authors and the fact that the survey was distributed through different social media channels. The analysis shows that two thirds of the interviewees were women, most often between the ages of 30 and 40. More than half have a university degree and currently have active employment in the Czech Republic, most often full-time.

In order to evaluate the large amount of data, information was considered only from those questionnaires that were fully answered and submitted. The individual questions were evaluated using a Microsoft Excel spreadsheet because it is very flexible and user-friendly in terms of visualisation options. The results of the questionnaire were evaluated using statistical data analysis to refute or confirm the seven hypotheses. The information obtained from the questionnaire was subsequently analysed using descriptive statistics. The results obtained from the on-line questionnaire were treated confidentially and anonymously.

RESULTS

Even though working from home during COVID-19 was not a free choice, the results revealed that the effects of working from home during the pandemic present significant similarities with this kind of work prior to the pandemic.

Before the outbreak of the COVID-19 pandemic, 35% of respondents already had the opportunity to work from home; however, this option was rarely, if ever, used by employees. Fewer than 69% of respondents stated that they worked from home before the start of the pandemic. Of those respondents who had, 7% worked from home once a week, 6% twice a week, and 4% three times a week. The fewest percentage of respondents worked from home four times a week before the pandemic (2%), while 5% said they worked five times a week and once a month and 3% of respondents worked from home twice a month.

Fewer than 15% of respondents said that they worked from home at their own request, while 6.7% worked at home because their employer wanted it. A further 19% stated that they worked from home both at their own request and at the request of their employer. From this data, it can be concluded that working from home did not catch on in companies and was generally not accepted.

During the first wave of the pandemic, however, the situation changed and 70% of respondents had the opportunity to work from home. 30% of them said they did not have the opportunity to work from home even during the pandemic, which is probably because many respondents work in jobs that require an employee's physical presence at the workplace. The choice of days when they had the opportunity to work from home was largely

(56%) used by employees. A total of 4% of respondents said they work from home once or twice a month, 8.7% of respondents work from home five times a week, 5.3% four times a week, and 9.3% three times a week. More than 11% said they work from home at least twice a week and 13.3% once a week, while 44% stated that they are not currently working from home.

According to this survey, the original 35% of respondents who had the opportunity to work from home even before the pandemic doubled during the pandemic. This was also due to government regulations, where employers were encouraged to let their employees work from home. Even after lifting anti-COVID restrictions, more than 50% of respondents still work from home at least occasionally.

Statistical Hypotheses Testing

- **H1: Is there a link between company size and the possibility of working from home even before the COVID-19 pandemic?**

In small, medium, and large enterprises, respondents had the opportunity to work from home in more than half of the cases before the pandemic outbreak. Employees of large enterprises had the opportunity to work from home most often, at 70%. For micro enterprises, this share is less than half (46%). A test was implemented to determine whether the differences were statistically significant.

Four respondents who could not comment on whether they could work from home were excluded. The adjusted contingency table, whose various theoretical frequencies already meet the conditions of good approximation, is shown in Table 1.

Table 1: Contingency table of frequency – the possibility of WFH

Were you able to work from home before the outbreak of the pandemic?	Organization by employee size				
	Micro (< 10)	Small (10-49)	Medium (50-249)	Big (250≥)	Total
Yes	12	8	15	18	53
%	50.00	44.44	35.71	29.03	
No	12	10	27	44	93
%	50.00	55.56	64.29	70.97	
Total	24	18	42	62	146

Source: Author's work.

The calculated value of the test criterion is 3.887 and the p-value is equal to 0.274. The p-value is higher than the chosen significance level of 0.05, so it failed to prove that the size of the company has a statistically significant effect on the possibility of working from home before the pandemic.

As demonstrated in Table 2, most workers did not work from home at all before the start of the pandemic. Regardless of the size of the company, this share was higher than 60%.

Table 2: Contingency table of frequency – WFH periodicity

How often did you regularly WFH before the outbreak of the pandemic?	Organization by employee size				
	Micro (< 10)	Small (10-49)	Medium (50-249)	Big (250≥)	Total
Not at all	16	13	28	46	103
%	61.54	72.22	65.12	73.02	

Table 2: Continued

How often did you regularly WFH before the outbreak of the pandemic?	Organization by employee size				
Once a month	2	0	2	4	8
%	7.69	0.00	4.65	6.35	
Twice a month	0	0	1	3	4
%	0.00	0.00	2.33	4.76	
Once a week	1	3	3	3	10
%	3.85	16.67	6.98	4.76	
Twice a week	0	0	5	4	9
%	0.00	0.00	11.63	6.35	
Three times a week	1	2	1	2	6
%	3.85	11.11	2.33	3.17	
Four times a week	2	0	1	0	3
%	7.69	0.00	2.33	0.00	
Five times a week	4	0	2	1	7
%	15.38	0.00	4.65	1.59	
Total	26	18	43	63	150

Source: Author's work.

If respondents worked from home, it was most often five times a week for micro-enterprises (15.38%), once a week for small enterprises (16.67%), and most often twice a week for medium-sized enterprises (11.63%). For large enterprises, it was most often twice a week or once a month (6.35%).

All categories of respondents working from home (as shown in the previous table) have very low frequencies, so the conditions for the test are not met. As such, some categories were merged. The adjusted contingency table, whose various theoretical frequencies already meet the conditions of good approximation, is shown in Table 3.

Table 3: Contingency table of frequency – WFH periodicity

How often did you regularly WFH before the outbreak of the pandemic?	Organization by employee size				
	Micro (< 10)	Small (10-49)	Medium (50-249)	Big (250≥)	Total
Not at all	16	13	28	46	103
%	61.54	72.22	65.12	73.02	
Once a month	2	0	2	4	8
%	7.69	0.00	4.65	6.35	
Twice a month	0	0	1	3	4
%	0.00	0.00	2.33	4.76	
Once a week	1	3	3	3	10
%	3.85	16.67	6.98	4.76	

Table 3: Continued

How often did you regularly WFH before the outbreak of the pandemic?		Organization by employee size			
Twice a week	0	0	5	4	9
%	0.00	0.00	11.63	6.35	
Three times a week	1	2	1	2	6
%	3.85	11.11	2.33	3.17	
Four times a week	2	0	1	0	3
%	7.69	0.00	2.33	0.00	
Five times a week	4	0	2	1	7
%	15.38	0.00	4.65	1.59	
Total	26	18	43	63	150

Source: Author's work.

The calculated value of the test criterion is 4.392 and the p-value is equal to 0.355. The p-value is higher than the chosen significance level of 0.05, and thus was unable to demonstrate that business size has a statistically significant effect on working from home before the start of the pandemic.

If WFH took place, it was most often at the request of both the worker and the company in all companies, regardless of size (see Table 4). This proportion of respondents was the largest among micro-enterprises. For medium-sized enterprises, this share was the smallest, at 16%. The second most common reason was the wish of the employee.

Table 4: Contingency table of frequency – WFH desire

Was WFH at your or the company's request?	Organization by employee size				
	Micro (< 10)	Small (10-49)	Medium (50-249)	Big (250≥)	Total
My and company's wish	6	4	7	12	29
%	23.08	22.22	16.28	19.05	
Company's wish	0	0	5	5	10
%	0.00	0.00	11.63	7.94	
My own wish	4	4	6	8	22
%	15.38	22.22	13.95	12.70	
Not at all	16	10	25	38	89
%	61.54	55.56	58.14	60.32	
Total	26	18	43	63	150

Source: Author's work.

Whether these differences are statistically significant was determined by a test. The theoretical frequencies belonging to the above-mentioned contingency table do not meet the conditions of a good approximation, so once again, some categories were merged (See Table 5).

Table 5: Contingency table of frequency – WFH desire

Was WFH at your or the company's request?	Organization by employee size			
	Micro (< 10) or Small(10-49)	Medium (50-249)	Big (250≥)	Total
My and company's wish	10	7	12	29
%	22.73	16.28	19.05	
Company's wish	0	5	5	10
%	0.00	11.63	7.94	
My own wish	8	6	22	89
%	18.18	13.95	12.70	
Not at all	26	25	38	89
%	59.09	58.14	60.32	
Total	44	43	63	150

Source: Author's work.

The calculated value of the test criterion is 5.719 and the p-value is equal to 0.455. The p-value is higher than the chosen significance level of 0.05, therefore failing to prove that the size of the company has a statistically significant effect on the reason for working from home.

- **H2: Is there an association between age and home office assessment of the pandemic**?

Age is a metric variable. The relationships were verified using the non-parametric Kruskal-Wallis test. The results of the Shapiro-Wilk test for individual groups of answers to the question "Has your personal attitude towards WFH changed because of the pandemic?" are shown in Table 6.

Table 6: Shapiro-Wilk Test

Has your personal attitude changed towards WFH due to the pandemic?	Test criterion value	p-value
No	0.922	0.00004
partly	0.941	0.169
Yes	0.948	0.100

Source: Author's work.

The age of respondents who answered the question "no" does not meet a normal distribution ($p<0.05$). For a parametric test, the normal distribution of the metric variable (age) needs to be met for all response variants according to the categorical variable.

The results of the Kruskal-Wallis test are shown in Table 7. The highest median, therefore also the highest age, is reached by respondents whose personal attitude towards WFH has partially changed due to the pandemic. The youngest age is reached by respondents whose personal attitude towards working from home has not changed due to the pandemic.

Table 7: Kruskal-Wallis Test

Has your personal attitude changed towards WFH due to the pandemic?	Kruskal-Wallis ANOVA Independent (grouping) variable: Has your personal attitude towards working from home changed due to the pandemic? Kruskal-Wallis test: H (2, N= 150) = 0.144 p = 0.930		
	N	Rank sum	Average rank
No	91	6773.0	74.4
partly	24	1842.0	76.8
Yes	35	2710.0	77.4

Source: Author's work.

Non-parametric tests compare the medians of a metric variable (age) according to a categorical variable (Has your personal attitude towards working from home changed due to the pandemic?). The calculated value of the test criterion is 0.144 and the p-value is equal to 0.930. The p-value is higher than the chosen significance level of 0.05, thus failing to demonstrate that there is a statistically significant relationship between age and the assessment of change in personal attitude towards working from home due to the pandemic.

Additionally, the results of the Shapiro-Wilk test for individual groups of responses to the question "How do you rate working in a home office regardless of the pandemic?" are shown in Table 8. The age of respondents who answered the question "don't know" or "pleasant" does not meet a normal distribution ($p < 0.05$).

Table 8: Shapiro-Wilk Test

How do you rate WFH regardless of the pandemic?	Test criterion value	p-value
Pleasant	0.921	0.000
Rather pleasant	0.943	0.176
Neutral	0.932	0.238
unsatisfactory	0.928	0.585
I do not know	0.860	0.003

Source: Author's work.

The results of the Kruskal-Wallis test are shown in Table 9.

Table 9: Kruskal-Wallis Test

How do you rate WFH regardless of the pandemic?	Kruskal-Wallis ANOVA Independent (grouping) variable: Has your personal attitude towards working from home changed due to the pandemic? Kruskal-Wallis test: H (4, N= 150) = 1.221 p = 0.875		
	N	Rank sum	Average rank
Pleasant	71	4937.0	69.5
Rather pleasant	25	1950.5	78.0
Neutral	17	1298.0	76.4
unsatisfactory	5	390.0	78.0
I do not know	25	1720.5	68.8

Source: Author's work.

The highest median, therefore also the highest age, is reached by respondents who rate work in the home office as unsatisfactory. Leaving out the category of respondents who could not comment on this question, the respondents who rated working in a home office as pleasant have the lowest median age, so they are the youngest on average. The calculated value of the test criterion is 1.221 and the p-value is equal to 0.875. The p-value is greater than the chosen significance level of 0.05, again failing to demonstrate that there is a statistically significant association between age and ratings of home office work regardless of the pandemic.

- **H3: If you work from home at your own request, people have worked from home more often since the beginning of the pandemic.**

Table 10 demonstrates that those who work from home on their own and the company's request work from home most often twice a week (22.81%). Those who work from home at the company's request work from home most often once a week (18.18%). Those who work from home at their own request work from home most often three times a week (50%).

Table 10: Contingency table of frequency – WFH periodicity and desire

How often did you regularly WFH before the outbreak of the pandemic?	Was WFH at your or the company's request				
	My and company's wish	Company's wish	My own wish	Not at all	Total
Not at all	9	22	0	35	66
%	15.79	50.00	0.00	94.59	
Once a month	2	2	2	0	
%	3.51	4.55	16.67	0.00	
Twice a month	2	3	0	1	
%	3.51	6.82	0.00	2.70	
Once a week	11	8	0	1	20
%	19.30	18.18	0.00	2.70	
Twice a week	13	4	0	0	17
%	22.81	9.09	0.00	0.00	
Three times a week	5	3	6	0	14
%	8.77	6.82	50.0	0.00	
Four times a week	5	1	2	0	8
%	8.77	2.27	16.67	0.00	
Five times a week	10	1	2	0	13
%	17.54	2.27	16.67	0.00	
Total	57	44	12	37	150

Source: Author's work.

The theoretical frequencies in the above contingency table do not meet the conditions of a good approximation, so some categories were merged, as shown in Table 11.

Table 11: Modified contingency table of frequency – WFH periodicity and desire

How often did you regularly WFH before the outbreak of the pandemic?		Was WFH at your or the company's request			
	My and company's wish	Company's wish	My own wish	Not at all	Total
Not at all	9	22	0	35	66
%	15.79	50.00	0.00	94.59	
1-4x a month	15	14	2	2	33
%	26.32	31.82	16.67	5.41	
more often than 4 times a month	33	8	10	0	
%	57.89	18.18	83.33	0.00	
Total	57	44	12	37	150

Source: Author's work.

The calculated value of the test criterion is 78.652 and the p-value is equal to 0.000. The p-value is lower than the chosen significance level of 0.05, thus proving that there is a statistically significant relationship between the reason for working from home and the frequency of working from home. Employees working at home at their own request and at the company's request work from home significantly more often than employees working from home at the company's request. Employees working from home exclusively at their own request work from home significantly more often than employees working from home solely at the company's request, or at their own and at the company's request.

Those who work from home exclusively at their own request, or at the request of their company as well as at the company, can freely choose the days when they will work from home, as demonstrated in Table 12. In almost half of the cases (47.73%), those who work from home at the request of the company cannot choose the days when they will work from home.

Table 12: Contingency table of frequency – WFH desire and decision

Are you free to choose the days you will WFH?		Was WFH at your or the company's request			
	My and company's wish	Company's wish	My own wish	Not at all	Total
No	10	21	1	32	64
%	17.54	47.73	8.33	86,49	
Partly	12	9	2	1	24
%	21.05	20.45	16.67	2.70	
Yes	35	14	9	4	62
%	61.40	31.82	75.00	10.81	
Total	57	44	12	37	150

Source: Author's work.

Whether these differences are statistically significant was determined with a test. The theoretical frequencies relating to the above-mentioned contingency table met the conditions of a good approximation. The calculated value of the test criterion is 52.359 and the p-value is equal to 0.000. Since the p-value is lower than the chosen level of significance of 0.05, a statistically significant relationship between the reason for working from home and the free choice of days to work from home is proven. Employees working at home exclusively at the request of the company significantly more often cannot choose the days when they will work from home than can employees working at home exclusively at their own request or both at their own request and that of the company. Employees working at home exclusively at their own request can significantly more often choose the days when they will work from home than can employees working at home at their own and the company's request.

- **H4: If one has a separate office, then one is more comfortable working in a home office.**

Table 13 shows that those with a separate office at home work from home most often thrice a week (23.33%). Those who do not have a separate office at home most often do not work at home (50.83%). When they work from home, it is most often once a week (12.5%).

Table 13: Contingency table of frequency – WFH periodicity and ownership

How often do you regularly WFH?	Do you have your own office at home?		
	No	Yes	Total
Not at all	61	5	66
%	50.83	16.67	
Once a month	4	2	6
%	3.33	6.67	
Twice a month	4	2	6
%	3.33	6.67	
Once a week	15	5	20
%	15.50	16.67	
Twice a week	13	4	17
%	10.83	13.33	
Three times a week	7	7	14
%	5.83	23.33	
Four times a week	6	2	8
%	5.00	6.67	
Five times a week	10	3	13
%	8.33	10.00	
Total	120	30	150

Source: Author's work.

The theoretical frequencies relating to the above-mentioned contingency table did not meet the conditions of good approximation so it was necessary to merge some categories, as demonstrated in Table 14.

Table 14: Modified contingency table of frequency – WFH periodicity and ownership

How often do you regularly WFH?	Do you have your own office at home?		
	No	Yes	Total
Not at all	61	5	66
%	50.83	16.67	
1-4x a month	23	10	33
%	19.17	33.33	
More often than 4 times a month	36	15	51
%	30.00	50.00	
Total	120	30	150

Source: Author's work.

The calculated value of the test criterion is 11.380 and the p-value is equal to 0.003. The p-value is lower than the chosen significance level of 0.05, thus demonstrating that there is a statistically significant relationship between a separate office and the frequency of working from home. Employees who have a separate office at home work from home significantly more often than people who do not have a separate office.

- **H5: Working from home positively and significantly affects work motivation.**

The most common motivations for working from home are the absence of a commute (47.33%), flexibility (43.33%), and fewer interruptions (26%), as highlighted in Table 15.

Table 15: Table of observed frequencies (N=150)

What motivates you when you WFH?	Absolute	Relative in %
flexibility	**65**	**43.33**
Fewer distractions	**39**	**26.00**
Fewer diseases	20	13.33
Family closeness	29	19.33
No commuting	**71**	**47.33**
Less stress	38	25.33
A more harmonious life	28	18.67
Benefits and savings	29	19.33
I do not know	20	13.33
other	4	2.67
Total	343	228.67

Source: Author's work.

Statistically, significantly, more than a third (33.33%) of employees are motivated to work from home by flexibility (p=0.0048). Also statistically significant, more than a fifth (20%) of employees are motivated to work from home by fewer distractions (p=0.0335). Again statistically significantly, more than a third (33.33%) of employees are motivated to work from home by the absence of a commute (p=0.0001). The share of respondents motivated by flexibility is statistically significantly higher than the share of respondents who chose any other motivation except the absence of commuting (for a p-value, $p \leq 0.0008$ is always valid). The share of respondents motivated by the absence of commuting is statistically significantly higher than the share of respondents who chose any other motivation (for a p-value, $p \leq 0.0001$ always applies).

- **H6: Working from home has a negative effect on work motivation.**

More than a fifth of respondents (23.33%) could not comment on this question (see Table 16). The most common motivations for not working from home are the inability to get rid of housework (20.67%) and poor discipline (18%).

Table 16: Table of observed frequencies (N=150)

What motivates you not to WFH?	Absolute	Relative in %
Weak discipline	**27**	**18.00**
Missing meetings	18	12.00
Missing fixed working hours	23	15.33
Missing soft skills	4	2.67
No one motivates you	23	20.67
You can't get rid of housework	**31**	**20.67**
You lose rituals	14	9.33
You risk becoming antisocial	21	14.00
I do not know	35	23.33
Other	17	11.33
Total	213	142.00

Source: Author's work.

The proportion of respondents who are motivated not to work from home by poor discipline is statistically significantly higher than the proportion of those with the motives of missing soft skills and loss of rituals (the p-value is always $p \leq 0.0144$). The share of respondents who are motivated not to work from home by not being able to free themselves from housework is statistically significantly higher than the share of respondents who chose the motivations of lack of advice, lack of soft skills, loss of rituals, and the threat of becoming antisocial (for the p-value, $p \leq 0.0211$ always applies).

- **H7: The pandemic significantly affected the perception of accepting work from home.**

The majority of respondents (60.67%) have not changed their personal attitude towards working from home as a result of the pandemic, as demonstrated in Table 17. About a fifth of the respondents (23.33%) have changed, and 16% have partially changed their attitudes.

Table 17: Table of observed frequencies (N=150)

Has your personal attitude towards WFH changed due to the pandemic?	Absolute	Relative in %
Yes	35	23.33
No	91	60.67
Partly	24	16.00
Total	150	100.00

Source: Author's work.

The p-value of the share test, which takes on a value of 0.0046 (smaller than the chosen significance level of 0.05), suggests that the personal attitude towards working from home has not changed for the majority of employees (>50%).

Fewer than half of the respondents (47.33%) rate working in a home office as pleasant, regardless of the pandemic (see Table 18). The second most common assessment is that working in a home office is rather pleasant, or they cannot comment on this question (16.67%).

Table 18: Table of observed frequencies (N=150)

How do you rate WFH regardless of the pandemic?	Absolute	Relative in %
Pleasant	71	47.33
Rather pleasant	25	16.67
Neutral	17	11.33
Rather stressful	1	0.67
Burdensome	4	2.67
Unsatisfactory	5	3.33
I do not know	25	16.67
Other	2	1.33
Total	150	100.00

Source: Author's work.

According to the p-value of the share test, which takes on a value of 0.0001 (smaller than the chosen significance level of 0.05), more than

a third of the employees (>33.33%) rate work in the home office as pleasant.

Roughly a third of respondents (34.67%) imagine that they will have a more flexible work arrangement after the pandemic (see Table 19). Furthermore, respondents would often imagine a "return to normal" (as before the pandemic) (32%), or the continuation of on-line cooperation (27.33%).

Table 19: Table of observed frequencies (N=150)

How do you imagine your ideal work after the pandemic?	Absolute	Relative in %
More flexible arrangement	52	34.67
Continuation of on-line cooperation	41	27.33
Hybrid education	19	12.67
Safe work environment	25	16.67
More emphasis on mental wealth	18	12.00
Smaller rooms, more operative workspaces	5	3.33
Back to normal before the pandemic	48	32.00
I do not know	7	4.67
other	2	1.33
Total	217	144.67

Source: Author's work.

A more flexible work arrangement, a return to normality, and the continuation of on-line collaboration are statistically significantly more often requested than all other ideas about the future work situation ($p \leq 0.0064$).

DISCUSSION

The COVID-19 pandemic forced companies to switch to an on-line working model almost overnight. In fields where it was possible, people started working from their homes. This trend is also confirmed by Al-Habaibeh et al.'s (2021) study, showing that the demand for on-line telecommuting increased significantly. As noted in the literature review, the potential benefits of telecommuting are extensive, while there are also numerous concerns that need to be addressed. In the aforementioned study, employees had an overwhelmingly positive experience and recognised the benefits of a home office despite some challenges. Naturally, not all types of organizations and not all professions are suitable for remote work. This is confirmed (pre-pandemic) by large organisations such as Yahoo (Borg, n.d.; Sroka, 2018) and IBM (Sroka, 2018), which both rejected remote work, suggesting that remote work needs development.

The main question here is: how has employee acceptance of the home office changed as a result of the COVID-19 pandemic? Before the pandemic outbreak, most respondents did not have the opportunity to work from home, and if they did, it was very limited, which was confirmed by the studies of Milasi et al. (2021) and Vrchota et al. (2020). Their results demonstrate that those employees who asked to do so worked from home more than those who were ordered to do so by their employers. This is in line with the PRC study, where more and more people choose to work from home because they want to (Liu, 2022). Therefore, the authors of the present study agree with Maghlaperdize (2021, p. 345) in that the cognitive characteristics of employees primarily determine the effectiveness of distance employment.

Based on data in this study, a connection between the possibility of working from home, even before the COVID-19 pandemic, and the size of the company, could not be confirmed, meaning that the test sample of respondents failed to prove the assumption that before the pandemic working from home occurred primarily in larger companies. This result is interesting because Sostero et al. (2020) found that company size influences the incidence of ICT-based telework and mobile work – larger companies are more likely to adopt flexible work arrangements (including ICT-based telework and mobile work) than smaller ones.

The second hypothesis was also not proved, implying that there is no association between age and rating of the home office experience, regardless of the pandemic. Other studies have pointed to the fact that there are differences in the assessment of the advantages and disadvantages of remote work, as well as the individual characteristics required from a remote worker depending on gender, age, education, work experience, and telework experience (Raišienė et al., 2020).

The third hypothesis indicated that people who work from home at their own request (not at the request of an employer, nor those who do so both at their own request and that of an employer) work from home more often than others. This is in line with the PRC study, where more and more people work from home because they want to (Liu, 2022).

The fourth hypothesis proved that someone with a separate home office prefers WFH. A study from Canada also confirmed that having insufficient physical workspace caused various problems (Mehdi and Morissette, 2021). Another study indicated that only 49% could work privately in a room other than the bedroom (Bloom, 2020).

For the fifth hypothesis, it was possible to prove that working from home positively affects work motivation. The most frequently cited factor for WFH was the absence of a commute (47.33%). A minimum of employees work close to their jobs and, therefore must commute daily. Thanks to the possibility of WFH, they save a great deal of time, sometimes even hours, without a daily commute (Harris-Briggs, 2021). Flexibility is the second most common factor for people preferring to work from home. Flexible work schedules without fixed working hours allow employees to take their children to school or run errands during the day without having to take time off. This is becoming more and more popular among all age groups, including parents with children and younger generations (Magnusson, 2021; Klimeš, 2019). The third most common factor is that employees are not disturbed or interrupted as often when working from home, but there is much debate about this aspect in the literature. For example, Catană et al. (2022) state, and this is in agreement with the results of this study, that the most common factors that influence working from home are higher productivity, a flexible schedule, and individual or social factors. In some studies, however, the authors agree that the transition to working from home had no effect on employee productivity (either positive or negative) (Campo et al., 2021; Alzaabi et al., 2021), even though there is evidence of increased employee productivity when working from home (Beno and Hvorecky, 2021; Kröll et al., 2018).

At the same time, the sixth hypothesis proved that working from home also has a negative effect on work motivation. The most common negative factor is the inability to get rid of housework or poor individual discipline. Catană et al. (2022) stated that employees working from home not only have the problem of not attending to domestic tasks during working hours, along with social isolation, but they also encounter technological problems.

The last hypothesis could not be proved, and although more than a third of the respondents rated working at home as pleasant, the attitude towards working at home did not change for the majority of employees. Only a third of those interviewed rated working from home as pleasant, and more than 50% did not change their personal attitude towards working from home. Even so, 34.67% of respondents hope for a more flexible work arrangement in the future. Recent analysis demonstrates that 60,49% of all respondents would prefer to work from home in the future (Beňo and Křížová, 2022). As a result, employees can have better control over how they schedule their work (Hill et al., 2008). This is also why organisations are starting to introduce more flexible work procedures and paid time off (Kröll et al., 2018). Still, some employees want to return to their pre-pandemic working status because working from home has disrupted their traditional working hours and the boundaries between work and private life have disappeared (Nicoletti, 2021).

CONCLUSION AND RECOMMENDATION

The aim of this study was to find out whether there was a change in the acceptance of work from home in the Czech labour market during the COVID-19 pandemic, as well as to determine the future direction of this trend, if any. During the pandemic, the "home office" became a necessity, but it showed how Czech organizations fall behind the real and practical needs of the Czech workforce. The obtained data demonstrates that even with Czechia being a tech-equipped country, most employees do not fully accept the home office model. Many of them prefer not to have higher work uncertainty, even if it means more flexibility. On the other hand, some employees request flexible working hours in order to both choose their preferred work location, as well as to set up a comfortable e-office. Overall, the data suggests that only some of the Czech workforce would be eager to continue giving the home office working model a chance into the future.

The results of the data relating to H3, H4, H5, and H6 were statistically proven. There are significantly more employees who work from home at their own request than there are who work from home at the request of their company. Furthermore, employees with a separate office at home work from home significantly more often than those without a separate office. The most common motivations for working from home are: absence of commuting (47.33%), flexibility (43.33%), and fewer interruptions (26%). While the acceptance of working from home increased during the pandemic, the survey results suggest that the pandemic only had an accelerating effect on this acceptance. Most employees' (>50%) personal attitude to working from home has not changed. Even though working from home has increased during the pandemic, just more than a third of employees rated working with the home office model as enjoyable. The majority of employees stated that their personal attitude towards work has not changed, yet the largest proportion of respondents wish to have a more flexible work arrangement in the future. Working from home will generally be maintained as a company option into the future, but for most, an optimal work design would be to change between their presence at work and the home office. The pandemic situation clearly pointed out the importance of personal contact and exchange, as well as the need for a high degree of flexibility on the part of both managers and employees. The biggest challenge ahead will be to unite several generations with very different workplace values and expectations. Only after the end of the pandemic will it become clear whether and how the development of home office culture will continue. At this time, whether this work design will continue to be accepted at such a high level by both employees and managers cannot be claimed with certainty.

In terms of this study's limitations, the absence of triangulation can be seen as the first limit to its credibility. The second limitation was related to the small size of the sample and its structure, as well as only including Czech employees. Furthermore, most of the respondents in the survey were women. Despite these limitations, this study's findings were accurate and credible.

As there is some evidence of differences in the perception and meaning of the home office work across some categories, a larger group of participants should be tested to ensure validity. Furthermore, quantitative research does not explain why and how social and economic factors contribute to WFH. Future research on how the pandemic has influenced work culture in organizations can already begin to be done. A question that could be investigated, for example, is whether workers returned to the original strict rules of going to the office from Monday to Friday, or whether they took advantage of the newly acquired experience with on-line work and preferred hybrid work models after the pandemic,. Simply put, future direct exploration of in-depth perspectives of employees' and managers' experiences will soon be possible.

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