



# Work from Home and Employee Well-Being: Insights from Tax Consultant Office Employees During COVID-19

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**Abstract.** This study aimed to analyze the impact of COVID-19 regulations on the self-efficacy, locus of control, and wellness of tax consultant office employees. Interpretive qualitative research was conducted, with key informants including tax consultant office employees, behavioral accounting experts, and psychologists. Data analysis was performed throughout the study. Results showed that COVID-19 disrupted the self-efficacy of tax consultant office employees, as their clients' activities were affected. However, employees still had control over their locus of control, with a belief that the pandemic would end. Despite the disruptions, employees reported feeling happy, as they were able to communicate with office friends and family, especially with Work From Home policies allowing them to spend more time with their families while still being able to work. The implication of this study suggests that while COVID-19 regulations may impact some aspects of employee well-being, organizations should consider ways to maintain employee communication and well-being, even when work is being performed remotely.

**Keywords:** Self-efficacy · Locus of control · Wellness · COVID-19 · Tax consultants

## 1 Introduction

Human resources (HR) is a component that has a major influence and has the most role in the company [1–3]. How could it not be, all operational activities within the company are run by the human resources owned by the company itself. Human resources play a main role in every company activity, therefore companies must have human resources that are relevant and suitable for company goals. Whether or not the company's goals are achieved depends on how the performance of the human resources owned by a company is. Human resource management is the withdrawal, selection, development, maintenance, and use of human resources to achieve goals, both individually and organizationally. Human resource management is seen as a fairly important role in the industrial realm, especially what is done by HR managers in the corporate environment. Companies or organizations

in the field of human resources certainly want to have quality human resources at any time in the sense of meeting competency requirements to be utilized in an effort to realize the vision and achieve medium and short term goals, in order to achieve human resource management goals, then Human resources must be developed and maintained so that all organizational functions can run in balance. Human resource activities are part of the most central human resource management process and are a series in achieving an organizational goal. One of the human resource activities is also shown in the existence of a tax consultant.

The existence of a tax consultant helps many business people in Indonesia to implement tax regulations in Indonesia. While taxation is a field that has a fairly high complexity. This sometimes makes taxpayers prepare more time to understand the taxation system in Indonesia. Sometimes a lot of time that is owned by a businessman has been spent on running his own business. As a tax consultant, you need to have confidence to be able to complete your work.

A person's belief in his ability to succeed in completing tasks and work will greatly have a function in work. This condition is called self-efficacy, self-efficacy will be related to a person's belief in his ability to succeed in certain situations or performance [4–6] This belief determines how the person thinks, motivates himself, and behaves to achieve this success. Meanwhile locus of control is related to self-control [7–9] Self-control will affect a person's success because self-control or locus of control is a person's belief about the extent to which a person feels there is or is not a relationship between the effort made and the results received (both positive such as success or negative). There are two types of locus of control, namely internal locus of control and external locus of control. Self-control from within and from without. This means that the individual's belief that the success achieved is due to factors within the individual.

Meanwhile the Covid 19 pandemic has been running for almost 1.5 years since February 2020. Not only has it affected the health sector but also the economic sector, both trading, manufacturing and service businesses. Service businesses such as tax consultants and Public Accounting Firm were also affected. There is no official data yet on the impact of the Covid 19 pandemic on the rise and fall of business income for tax consulting offices and Public Accounting Firm, but logically this business is to provide consulting services and financial audits to companies. Meanwhile, the company's own sales and turnover have also been severely affected by the COVID-19 pandemic. Even many companies have closed, went bankrupt and reduced their workforce. This of course will also have an impact on the decrease in the income of the tax consulting office and Public Accounting Firm.

The impact of the Covid 19 pandemic is also being felt internally by the management of the tax consulting office and Public Accounting Firm. As stated by Hendang Tanusjadja, the Covid 19 pandemic has changed many things, including the practice of the public accounting profession. Not a few of these practitioners experienced problems in fulfilling the SKP PPL obligations, while prospective public accountants had to be patient waiting for the reactivation of the CPA (certified public accountant) exam centers (<https://pppk.kemenkeu.go.id/>). Public Accounting Firm network activities such

as global inspection, global learning, international network inspection, cash flow management, and communicating key messages were also affected. Not to mention in Public Accounting Firm management itself. The internal inspection process, technology infrastructure, and employee management also face challenges.

The impact of the Covid 19 pandemic on the internal management of the tax consulting office and Public Accounting Firm when it is linked to self-efficacy, locus of control, and wellness will greatly help maintain the sustainability of the service business. The point is that if tax consultants and their employees as well as Public Accounting Firm and their auditors are able to manage their self-efficacy, locus of control and wellness, then the existence of these services will continue to exist in the midst of the Covid 19 pandemic. Not only are they able to manage their self-efficacy, locus of control and wellness but it is hoped that the manager of the tax consulting office and Public Accounting Firm auditors will be able to boost it to even higher performance.

Based on attribution theory, it is explained that attribution provides an over-view and concern about how a person actually behaves. This attribution theory explains how people infer the causes of behavior by themselves or others [10–12] This theory explains the processes that occur within individuals so that we can understand our behavior as well as that of others. Theory of Planned Behavior (TBA) is a theory developed from Theory of Reasoned Action (TRA). According to TBA, a person can act based on his intention only if he has control over his behavior. This theory emphasizes not only the rationality of human behavior, but also the belief that the target of behavior is under the conscious control of the individual.

By paying attention to the importance of managing self-efficacy, locus of control, and wellness, it will be an interesting study to conduct research on managing self-efficacy, locus of control, and wellness in relation to improving performance in tax consulting offices.

## 2 Methodology

To answer the existing problem formulation, this research is only suitable for conducting qualitative interpretive research Both of these problem formulations can be answered by interpreting the information provided by key informants in this study. Various questions will be explored from key informants related to self-efficacy, locus of control, and wellness during the Covid 19 pandemic. How can key informants survive while continuing to work enthusiastically during the Covid pandemic by developing attitudes of self-confidence, self-control and happiness. Exploration will also be carried out by gathering information on how employees can maintain their performance even during the Covid 19 pandemic from the aspects of self-efficacy, locus of control, and wellness [13–15].

### 2.1 Data Collecting Technique

This research was conducted using data collection techniques, namely in-depth interviews, Focus Group Discussion (FGD), and documentation. In-depth interviews were conducted with tax consultant Dharma Plus Sidoarjo, tax consultant Herman Ernandi,

**Table 1.** Information of Data Collection

No	Activities	Informant	Day and Date
1	In-depth interview	Maliga	Wednesday, 15 September 2021
		Devi	
		Herman Ernandi	Tuesday, 28 September 2021
		Enita Herawati	Tuesday, 05 October 2021
2	Focus Group Discussion	Maliga	Friday, 15 October 2021
		Eko Hardyansyah	
		Eva Wany	

and tax consultant Enita Herawati. The FGD was conducted with tax consultant Dharmawan Plus, psychologists and behavioral accounting experts. Documentation is carried out by collecting data related to the performance of the tax consulting office during the COVID 19 pandemic. The following data is related to data collection (Table 1).

## 2.2 Data Validity

Data validity was tested by data triangulation which included source triangulation, method triangulation and theory triangulation. Source triangulation was carried out by cross checking between one informant and another.

Method triangulation was carried out by cross-checking between in-depth interviews with FGDs and documentation. Theory triangulation was carried out by cross checking between the results of in-depth interviews and FGDs with the theory used, namely attribution theory and TPB).

## 2.3 Data Analysis

Data analysis was carried out throughout the research as is typical of qualitative research [16–18]. The stages of data analysis are carried out by data collection, data reduction, display power, and conclusion.

# 3 Result and Discussion

## 3.1 Result

**Self Efficacy.** Regarding self-confidence or self-efficacy during the COVID 19 pandemic for tax consultant employees, this was conveyed by an employee of the Dharma Plus tax consultant office, namely Mr. MRF. Here’s an excerpt of the interview.

*Excerpt of Interview with Ms MRF, September 15, 2021.* “It’s almost a bit difficult, sis, because at the beginning of this pandemic we had a Work Form Home (WFH). So there are some jobs that can’t be done at home, you have to submit them at the office. So, there are some jobs who are delayed in their work”.

*Source Triangulation.* Mr. MRF's opinion was then confirmed to another tax consultant, namely Mr. HE. Here are the comments. "For example, from a psychological perspective, during the pandemic there was a change, the change was mainly in the ability of the client. The ability of these clients has decreased or some have closed, so that has had an impact on business activities carried out because several of these clients were affected in 2020. So in 2020 there will be certain business activities, for example in construction, for the construction business in 2020 there will be no government from the government because all have been diverted to activities for handling the pandemic".

*Result.* Based on the results of these interviews and other data support for the self-efficacy of these tax office employees, it was disrupted by the presence of Covid 19. This was due to external factors, namely companies that became clients suffered many losses and several companies closed due to losses. This causes feelings of anxiety and decreased self-efficacy for tax consultant office employees.

**Locus of Control.** Regarding locus of control during the COVID 19 pandemic for tax consultant employees, this was conveyed by one of the Dharma Plus tax consultant office employees, namely Mr. MRF. Here's an excerpt of the interview.

*Excerpt of Interview with Ms MRF, September 15, 2021.* "Yes, that was it, if we don't work on the client that will have an effect. Like the tax penalty, the letter from the tax office. If the client gets a letter, it will definitely come back to us, because it is our job to do the monthly task, right."; "Yes, so as not to get a reprimand from your superiors, just don't you".

*Source Triangulation.* Mr. MRF's opinion was later confirmed by another tax consultant, namely Mr. HE. Here are the comments. "There were indeed those critical times. Those critical times at passable times I actually believe that critical factors are at the time of e.g. making decisions, steps. Is it true or false, so later if I skip for example it has finished the stage of examination for example, if I believe it is from the almighty so. If I believe it that way, so that stage is sometimes planned for example in the middle of the road it is not necessarily in accordance with expectations, but whatever the result has been done, fulfilled, or done. Whatever the result is yes it is the result of achievement, whether it is pleasure or satisfaction. Sometimes our abilities don't match what is expected to be, so I consider it from the almighty because of the grace that has been given by God."

*Result.* Based on the results of interviews and other data support, the results of this study state that tax consultant office employees still have a high locus of control. This is due to the belief of key informants that Covid 19 will definitely end and business will improve again, which means that the work of tax consultant employees will return to normal.

**Wellness.** Regarding happiness or wellness during the COVID 19 pandemic for tax consultant employees, this was conveyed by one of the Dharma Plus tax consultant office employees, namely Mr. MRF. Here's an excerpt of the interview.

*Excerpt of Interview with Ms MRF, September 15, 2021.* "I have friends in the office so friends are not just stories about work but sometimes stories about our own lives, venting

so that it can be a bit “plong” and get a solution, just that.”; “Yes, that was it, meeting friends in the office to refresh from home who are usually busy at home so continue to be in the office, meet friends and then vent so it’s not just work because in the office”.

*Source Triangulation.* Mr. MRF’s opinion was then confirmed by another tax consultant, namely Mr. HE. Here are the comments. “It definitely contributes to happiness, I am sure from a good reality, it will definitely be marketing indirectly for myself. So as long as I provide positive values then those good values will grow by themselves. Vice versa, if the negative is given, it will reduce the values of friendship that have been built.”

*Result.* Based on the results of interviews and other data support, it shows that the wellness of the employees of the tax consulting office remains higher than usual. This is because during the Covid 19 pandemic, work from home rules were enforced which required employees of the tax consultant office to work from home and have a lot of time with their families. Work from home is one of the solutions for working during a pandemic by continuing to work but not leaving your family.

### 3.2 Discussion

**Self Efficacy.** Self efficacy is a person’s confidence in any condition. The self-efficacy of the employees of the tax consultant office was disrupted when the Covid 19 pandemic hit. This is caused by many companies having disrupted their operational activities and even closing and laying off their employees. Self efficacy can also affect anxiety [19, 20] and mental health [21] Anxiety can also occur for employees of the tax consulting office if the Covid 19 pandemic is prolonged which results in the closure of many companies and businesses that are destroyed. If many companies close, it will result in a reduction in the number of clients of the tax consulting office and can result in the dismissal of employees of the tax consulting office as happened in many other businesses [22–25].

**Locus of Control.** Meanwhile locus of control is self-control. The locus of control that the employees of the tax consultant office had during the Covid 19 pandemic can still be controlled because they believe that Covid 19 will end and business will return to normal. The results of this study are different from those in Pakistani society who show high levels of anxiety and low locus of control over their lives [26] The results of other research on stress and locus of control for employers and employees during Covid 19 show that employees are more stressed than employers and the type of locus of control has a positive impact on their stress [27] The results of the study further stated that the locus of control of internal health was negatively correlated with anxiety and depression, while the locus of control of external health correlates positively with depression and anxiety in schoolchildren when the COVID 19 pandemic hit [28].

**Wellness.** Wellness is also an important part of research during the Covid 19 pandemic. The results of this study indicate that the wellness of the employees of the tax consulting office remained good during the Covid 19 pandemic. This is because more and more time with family with the implementation of work from home. The results of the study also show that work from home increases enjoyment of work, job satisfaction and motivation

[29–31]. Furthermore, the results of research conducted with religious student respondents in Taiwan also showed that religiosity greatly affected wellness when the Covid 19 pandemic hit. This is consistent with the characteristics of people in the Southeast Asian Region including Indonesia, namely religion.

## 4 Conclusion

Efforts to survive in the midst of the Covid 19 pandemic can be done by anyone by increasing individual factors such as self-efficacy, locus of control and wellness. These individual factors are also felt by employees of the tax consulting office. The business that was uncertain, the many cases of termination of employment by the company were also part of what was felt by the clients of the tax consulting office. This is what makes the self-efficacy of tax consultant office employees decrease. However, this did not happen to the locus of control because of the belief that the Covid 19 pandemic would soon pass. Likewise with the wellness of the tax consultant office employees, which did not change much. In fact, they are happier because they work from home and spend a lot of time with their families.

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