



The Evolving Financial Landscape: A Systematic Literature Review of Remote Work and Home-Office Impact on Corporate Strategy

Ing. Samuel Mihalčín¹ Ing. Ema Mikulášová²

¹Bratislava University of Economics and Business, Bratislava, Slovakia,
samuel.mihalcin@euba.sk

²Bratislava University of Economics and Business, Bratislava, Slovakia,
ema.mikulasova@euba.sk

*Corresponding author

Abstract: In recent years, flexible work models, such as remote work and home office, have become a significant phenomenon, which has been accelerated by the COVID-19 pandemic. This study presents a systematic literature review that comprehensively examines the impact of these models on companies' changing financial situations and financial strategies. The main objective was to identify and evaluate the key changes in corporate finance resulting from remote work or the home office. To achieve this goal, the SPAR-4-SLR methodology was used, which involved searching the Google Scholar database for scientific articles published from 2010 to May 2025. From the extensive set of results, studies primarily focused on the financial management of companies that offer remote work or home offices to employees were selected for analysis. Works such as dissertations, patents, books, and letters were excluded. The analysis confirms that working from home offers companies significant cost-saving opportunities, especially in areas such as office space rental, energy, and other overhead costs. Simultaneously, new challenges arise, such as increased cyber threat risks, which require reinvesting savings into IT and cybersecurity infrastructure. Furthermore, it was found that a successful transition to a home office requires a rethinking of financial forecasting, budget allocation, and effective cash flow management. Providing financial contributions to employees to set up home offices was identified as an important factor in increasing productivity and loyalty, thereby positively contributing to financial prosperity. In conclusion, this paper provides valuable insights for managers seeking to better understand and more effectively manage financial resources and strategic planning in the dynamic hybrid work environment.

Keywords: Corporate Finance, Cost Savings, Home-office, Organizational Strategy, Remote Work

1 Introduction

Recently, organizations have begun to undergo a fundamental transformation of the work environment, which has been significantly accelerated by the COVID-19 pandemic. This change is no longer perceived as just a temporary phenomenon, but as a permanent factor influencing the financial, organizational and strategic structure of corporate activities (Leonardi P. M. et al. 2024).

The aim of this study is to conduct a systematic literature review to analyze and synthesize the knowledge from scientific publications that deal with the impact of remote work and home office on the financial situation and strategy of the company. The main objective is to identify and evaluate the key changes that have occurred in corporate finances after the introduction of remote work and hybrid regimes. Accordingly, the main research question was set: How does the performance of remote work affect the financial management and strategy of the company based on the available studies?

To achieve the set objectives, the methodology of systematic literature search according to the SPAR-4-SLR framework (Scientific Procedures and Rationales for Systematic Literature Review) presented by Paul et al. (2021) was used.

The paper is organized as follows. Following the introduction, the Review of Literature presents a systematic synthesis of existing knowledge, organized around three interconnected analytical dimensions: financial flexibility and cost restructuring, strategic transformation and financial planning, and risk emergence with reinvestment imperatives. The methodological approach employed the SPAR-4-SLR framework to ensure transparency and rigor. The Results and Discussion section synthesizes findings from nine peer-reviewed studies, revealing the reinvestment imperative as a central organizing principle. Finally, the conclusion presents theoretical implications and directions for future research.

2 Review of Literature

The transition to remote and hybrid work arrangements represents a fundamental transformation in how organizations operate, particularly regarding their financial structures and strategic positioning. While abundant literature has documented operational aspects of remote work, this section systematically synthesizes findings

around three interconnected analytical dimensions: financial flexibility and restructured cost dynamics, strategic transformation and financial planning, and risk emergence and reinvestment imperatives. These dimensions are integrated to reveal the complex financial paradoxes that organizations face during work regime transitions.

2.1 Financial Flexibility and Cost Restructuring: The Paradox of Immediate Savings and Strategic Complexity

The foundational finding across multiple studies is the tangible cost reductions that remote work arrangements yield for organizations. Roulac (2001) established the strategic importance of corporate real estate strategy in aligning property decisions with overall business objectives, providing the theoretical framework within which subsequent research has analyzed office space rationalization. Building on this foundation, research demonstrates that transitioning to remote or hybrid work arrangements produces immediate operational cost savings, particularly in real estate and energy expenditures (Petitta, L., & Ghezzi, V. 2025; Toluwalase et al., 2024). However, this apparent benefit masks a deeper financial complexity. Arslan-Ayaydin et al. demonstrated through analysis of 1,068 East Asian firms that financial flexibility - the strategic capacity to optimize capital structure during periods of uncertainty - emerges as a crucial determinant of firm resilience during economic crises. In the context of remote work, this implies that cost savings are not simply retained as profit increases; rather, they represent capital that must be strategically redeployed to maintain operational effectiveness and competitive advantage. This finding transforms the financial narrative from a simple cost-reduction story into a more nuanced account of financial restructuring.

Abdulrahim and Yousif (2023) examined this reinvestment imperative within Saudi Arabian financial institutions, documenting that while companies do indeed capture savings from reduced office space and employee commuting expenses, the retention and effective allocation of these savings remains contingent upon deliberate financial strategy. The paradox becomes evident: organizations that fail to redeploy cost savings toward technological infrastructure and employee support systems may ultimately sacrifice competitive position despite achieving numerical cost reductions. This insight moves beyond a descriptive account of savings toward

an analytical understanding of how financial restructuring alters fundamental corporate finance dynamics.

2.2 Strategic Transformation and Financial Planning: Redesigning Forecasting and Resource Allocation

Remote work implementation necessitates a strategic reorientation in how organizations approach financial planning, budget allocation, and cash flow management. Franken et al. (2021) identified that the transition to home-based work demands entirely new financial forecasting and budget allocation strategies, as traditional models developed for office-centric operations fail to capture the altered patterns of cost incurrence and resource deployment. This finding indicates that financial transformation extends beyond accounting mechanics to require fundamental changes in how organizations conceptualize and manage uncertainty in financial projections.

Brueckner and Sayantani (2022) provided evidence that hybrid work arrangements create intercity impacts on organizational real estate decisions, suggesting that financial planning must incorporate geographic and spatial dimensions previously managed as routine operational decisions. The strategic implications deepen when examined through the lens of financial planning innovation. Pitchaya-Auckarakhun (2024) demonstrated that regulatory compliance, tax implications, and knowledge of government incentives directly shape financial decision-making regarding remote work transitions. Organizations must now allocate financial resources toward legal consultations, regulatory alignment, and strategic assessment of government support mechanisms - costs that did not exist in traditional office-based operations. These multiple research streams converge on a crucial finding: remote work transitions require financial management systems that are fundamentally different in structure, not merely adjusted versions of existing frameworks.

Bilderback and Kilpatrick (2024) extended this analysis by demonstrating that organizational cultures supporting mixed work arrangements require deliberate financial resource distribution strategies to maintain equity between remote and office-based employees. This finding reveals that financial management during remote work transitions encompasses not only cost accounting but also strategic decisions about employee support and organizational cohesion. The integration of

these multiple research streams indicates that strategic transformation involves redefinition of cost structures, recalibration of financial forecasting models, and explicit financial allocations toward maintaining organizational culture—dimensions that transcend traditional financial analysis.

2.3 Risk Emergence and Reinvestment Dynamics: Cybersecurity and Employee Support as Financial Imperatives

Parallel to the emergence of cost savings, remote work arrangements generate new categories of financial risk that demand explicit recognition in corporate financial planning. Gross-Golacka et al. (2022) conducted empirical analysis across 1,889 IT employees in Poland and demonstrated that cybersecurity emerges as a critical component of financial management strategy during remote work transitions. Remote work environments expose organizations to elevated data breach risks, necessitating financial allocations toward cybersecurity infrastructure, employee training in data protection, and ongoing compliance audits. This finding moves cybersecurity from a technology department responsibility into the domain of corporate finance strategy, as organizations must explicitly incorporate cybersecurity expenditures into budgets and financial projections.

Ren (2022) analyzed the mechanism through which big data influences financial decision-making in enterprises, establishing that complex, information-intensive environments require financial management systems capable of processing multidimensional data streams. In the context of remote work, this translates into necessity for financial systems that can simultaneously track cost savings in real estate and energy while monitoring newly emerging expenses in cybersecurity, IT infrastructure, and employee support. The financial management challenge becomes not merely accounting for individual cost categories but integrating multiple dimensions into coherent financial strategy.

A third critical dimension of reinvestment emerges from employee support and retention considerations. Akbari et al. (2025) demonstrated through survey of 217 Vietnamese workers that corporate financial contributions to employee home office setup directly correlate with increased productivity and strengthened loyalty, factors that translate into financial prosperity. This research indicates that financial investments in employee support infrastructure represent strategic allocations

rather than discretionary expenses - they constitute necessary components of the value creation process in remote work environments. The reinvestment imperative thus encompasses three distinct categories: cybersecurity and IT infrastructure as risk mitigation, employee support systems as productivity and retention factors, and regulatory compliance as organizational sustainability requirements.

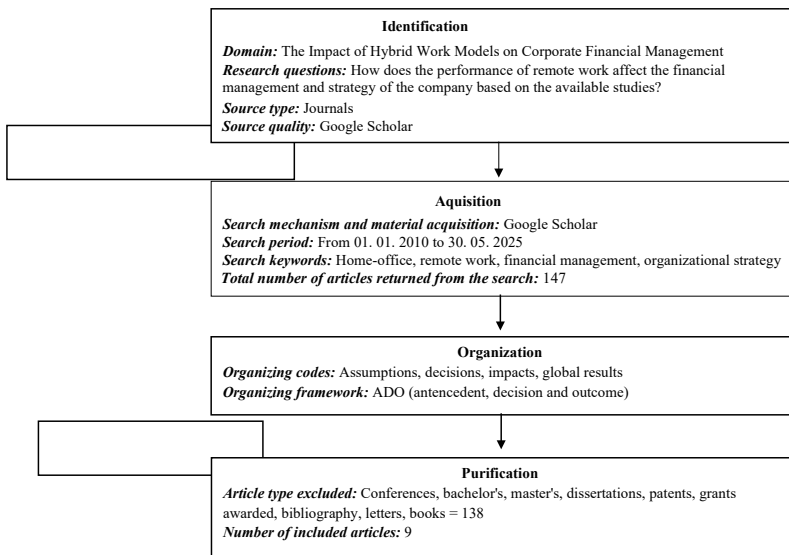
2.4 Synthesis: The Reinvestment Imperative as Organizing Principle

The literature collectively reveals what can be conceptualized as the "reinvestment imperative"—the fundamental principle that immediate cost savings from remote work transitions cannot be retained as profit increases but must be strategically redirected toward emerging financial and operational requirements. This principle links the fragmented findings from diverse empirical studies into a coherent analytical framework. Cost savings in real estate and energy (documented across multiple studies) are offset and often exceeded by newly necessary expenditures in cybersecurity (Gross-Golacka et al., 2022; Ren, 2022), employee support systems (Akbari et al., 2025), regulatory compliance (Pitchaya-Auckarakhun, 2024), and culture maintenance (Bilderback & Kilpatrick, 2024). Organizations that fail to recognize and strategically manage this reinvestment imperative may experience apparent financial gains that mask underlying erosion of competitive position and organizational resilience.

Furthermore, the literature demonstrates that financial flexibility—the organizational capacity to strategically adapt resource allocation in response to changed circumstances—emerges as a critical outcome and enabler of successful remote work transitions (Arslan-Ayaydin et al., 2011). Organizations that effectively manage the reinvestment imperative may achieve enhanced financial flexibility, enabling faster adaptation to economic shocks and crises (a finding particularly significant given the volatile economic environment of recent years). The financial transformation induced by remote work thus represents not a tactical adjustment but a strategic restructuring with implications for organizational resilience, competitive advantage, and long-term financial sustainability.

3 Work methodology and research methods

This paper aims to analyse and synthesize findings from the scientific literature on the impact of remote work and home-office on the financial management and strategy of companies. To achieve this goal, we used a three-phase methodological literature review procedure consisting of six sub-steps. This approach is built on the established SPAR-4-SLR framework, which was proposed by Paul et al. (2021) and is visually illustrated in Figure 1.



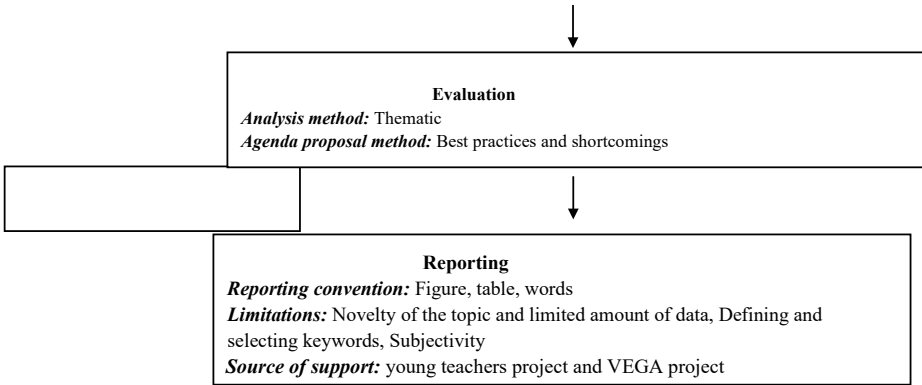


Fig. 1. Scientific Procedures and Rationale for Systematic Literature Review Protocols (SPAR-4-SLR) (Paul et al. 2021)

The first phase of our systematic review, known as Assembling, establishes the foundational parameters and objectives of the research. This phase comprises two key sub-steps: Identification and Acquisition. During the identification process, we established the research domain, formulated clear research questions, and specified the types of sources to be included in the analysis. The research domain was defined as the impact of hybrid work regimes on corporate financial management. The primary research question guiding this review was: "How does the performance of remote work affect the financial management and strategy of the company based on the available studies?" To ensure focus and clarity, we specified that the source type would be limited to peer-reviewed journals with high-quality standards, specifically those indexed in the Google Scholar database. This decision was made to ensure academic rigor and the credibility of the selected sources. Additionally, we established source quality criteria, prioritizing publications from established

and reputable academic databases that guarantee peer review processes and scientific validation.

In the acquisition phase, we implemented a systematic search strategy to retrieve relevant literature. The search was conducted using the Google Scholar database, which serves as a comprehensive interdisciplinary resource containing millions of peer-reviewed articles, conference papers, and academic publications. The temporal scope of the search encompassed publications from January 1, 2010, to May 30, 2025, providing a 15-year window of research that captures both pre-pandemic and post-pandemic perspectives on remote work arrangements and their financial implications. The search keywords employed were carefully selected to encompass the core themes of the study: "home-office," "remote work," "financial management," and "organizational strategy." These keywords were chosen based on their relevance to the research question and their ability to capture literature addressing financial and strategic dimensions of remote and hybrid work arrangements. The initial search returned 147 relevant articles that met the preliminary inclusion criteria.

The second phase, designated as Arranging, involves organizing and refining the retrieved literature through systematic categorization and critical evaluation. This phase encompasses two distinct sub-steps: Organization and Purification. Following retrieval of initial search results, we employed a structured approach to organize the collected literature. We utilized organizing codes - specifically "Assumptions," "Decisions," "Impacts," and "Global Results"—to categorize and structure the information extracted from each study. This categorization framework allowed us to systematically identify the theoretical assumptions underlying each study, the key decision variables examined, the reported impacts on organizational outcomes, and the overall conclusions or global results presented by the authors. Furthermore, we applied the ADO (Antecedent, Decision, Outcome) framework as the organizing structure for our analysis. This framework proved particularly effective in our context, as it enabled us to identify the antecedent conditions such as organizational characteristics or existing work arrangements, clearly distinguish the decision or intervention being studied which was the adoption of remote work or home office arrangements, and systematically map the outcomes or consequences such as financial impacts and strategic changes that resulted from these decisions.

The reporting sub-step involved systematizing and presenting our findings using multiple formats to enhance clarity and comprehensiveness. Specifically, we employed figures, tables, and descriptive text to present and discuss our findings. We acknowledged key limitations affecting the reliability and generalizability of the review, including the novelty of the research topic, which has attracted relatively limited scholarly attention until recently, the limited volume of available data in the field, resulting in our final sample of nine studies rather than a larger dataset, and subjectivity inherent in keyword selection and study categorization, recognizing that different keyword combinations or selection criteria might have yielded somewhat different results. Finally, we disclosed the sources of financial and institutional support for our research, namely the young teachers project and VEGA project, ensuring transparency regarding potential influences on the research direction or conclusions.

The SPAR-4-SLR framework was selected for this systematic review because it provides a comprehensive, transparent, and replicable approach to literature synthesis. Unlike more informal narrative reviews, the SPAR-4-SLR methodology enforces systematic procedures at each stage, reducing bias and enhancing the credibility of our findings. The three-phase structure—Assembling, Arranging, and Assessing—creates a clear progression from research design through data collection to final analysis, ensuring that all decisions and procedures are documented and justifiable. The chosen methodology proved particularly effective for extracting and synthesizing important information from the reviewed articles, revealing both mutual similarities across studies and critical differences in findings, methodological approaches, and contextual factors. As a systematic tool for detailed mapping and clear organization of current and emerging topics within the field, this approach enabled us to navigate the relatively limited but growing literature on financial and strategic implications of remote work and home office arrangements. The systematic review thus served as an effective instrument for distilling knowledge from a heterogeneous body of research and organizing this knowledge in a manner that provides clear guidance for practitioners and identifies priority areas for future scholarly investigation.

4 Results of the work and discussion

The systematic review of nine peer-reviewed studies reveals a fundamental paradox in corporate financial transformation during remote work transitions: while organizations successfully capture immediate cost savings in real estate and utilities, these gains cannot be retained as profit increases but must be strategically redirected toward emerging financial and operational requirements. This paradox manifests across three interconnected analytical dimensions that emerge from the literature: financial flexibility and restructured cost dynamics, strategic transformation and financial planning innovation, and risk emergence coupled with critical reinvestment imperatives (Table 1).

Table 1. Financial Flexibility and Cost Dynamics

Author	Key Finding	Cost Reductions	Methods Used
Franken et al. (2021)	Reduced operational costs in real estate and energy through home-based work transition, but requires new financial forecasting models	Real estate, energy expenses	Qualitative case study (11 respondents, 2 phases)
Toluwalase et al. (2024)	Reduction of overhead costs associated with office space and utilities in remote work environments	Office maintenance, utilities	Literature review and conceptual synthesis
Abdulrahim & Yousif (2023)	Cost savings in physical office space maintenance and employee commuting expenses in Saudi Arabian financial institutions	Commuting costs, office space	Survey of financial sector organizations
Arslan-Ayaydin et al. (2011)	Financial flexibility enables organizations to strategically adapt capital allocation during economic uncertainties and crises	Capital redeployment capacity	Panel data analysis (1,068 East Asian firms)

The foundational finding across multiple analyzed studies confirms significant operational cost reductions from remote work implementation. Franken et al.

(2021) documented through qualitative case study research in Australia's resource sector that organizations successfully reduce operational costs for real estate and energy by transitioning to home-based work. Similarly, Toluwalase et al. (2024) verified in their conceptual review that remote working delivers reduced overhead costs associated with office space and utilities. Notably, Abdulrahim and Yousif (2023) quantified these savings in Saudi Arabian financial institutions, demonstrating that cost reductions in maintaining physical office space and employee commuting expenses represent tangible financial gains. However, these findings prove misleading if interpreted as straightforward profit increases. Rather, as Arslan-Ayaydin et al. (2011) demonstrated through panel data analysis of 1,068 East Asian firms, financial flexibility—the strategic capacity to reallocate capital during uncertain periods—emerges as the critical mediating mechanism between cost savings and organizational resilience. In the remote work context, this implies that cost savings must be conceptualized not as retained profit but as redeployable capital requiring deliberate strategic direction. Organizations capturing cost savings without reinvestment mechanisms fail to capitalize on the actual financial opportunity, which lies not in cost reduction itself but in the flexible redeployment of freed capital toward emerging organizational needs (Table 2).

Table 2. Strategic Transformation and Financial Planning

Author	Financial Planning Innovation	Strategic Change Required	Methods Used
Franken et al. (2021)	Development of new financial forecasting and budget allocation models specific to remote work contexts	Complete redesign of traditional office-centric financial models	Qualitative case study
Pitchaya-Auckarakhun (2024)	Integration of regulatory compliance requirements, tax implications, and government incentive	New categories of financial resource allocation for legal	Qualitative interviews (20 managers in

	awareness into financial decision-making	and compliance functions	regulated sectors)
Bilderback & Kilpatrick (2024)	Implementation of equity-focused resource distribution strategies maintaining parity between remote and office-based employees	Strategic financial commitments to organizational culture and employee support systems	Mixed methods analysis

The second dimension of financial transformation involves fundamental restructuring of financial planning and budgeting processes. Franken et al. (2021) identified that the shift to home office demands entirely new financial forecasting and budget allocation strategies, as traditional office-centric financial models cannot accurately capture the altered patterns of cost incurrence and resource deployment. This finding moves beyond accounting mechanics to indicate that financial planning systems themselves require structural redesign. Pitchaya-Auckarakhun (2024) extended this insight through qualitative interviews with 20 managers in regulatory-sensitive environments, demonstrating that compliance requirements, tax implications, and knowledge of government incentives directly shape financial decision-making regarding remote work transitions. Organizations must now strategically allocate financial resources toward legal consultations, regulatory alignment, and assessment of government support mechanisms - entirely new categories of financial commitment. Bilderback and Kilpatrick (2024) further demonstrated that financial planning during remote work transitions must explicitly incorporate resource distribution strategies maintaining equity between remote and office-based employees, revealing that financial management encompasses not merely technical accounting but strategic decisions about organizational culture and employee support. These converging findings indicate that the financial transformation induced by remote work transitions represents not a tactical

adjustment but a fundamental reorientation of corporate finance processes (Table 3).

Table 3. Risk Emergence and Reinvestment Imperatives

Author	Emerging Risks/Costs	Required Reinvestment	Methods Used
Gross-Golacka et al. (2022)	Elevated cybersecurity threats and data breach risks in remote work environments	Mandatory expenditures on cybersecurity infrastructure, employee training, and compliance auditing	Quantitative analysis (1,889 IT employees, Poland)
Ren (2022)	Complex financial management requirements in information-intensive remote environments	Multidimensional financial monitoring systems capable of tracking diverse cost streams simultaneously	Financial systems analysis and modeling
Akbari et al. (2025)	Employee support and home office infrastructure requirements for maintaining productivity and organizational loyalty	Strategic financial investments in employee support systems directly correlating with productivity gains and financial prosperity	Survey research (217 workers, Vietnam)

The third analytical dimension reveals how remote work arrangements generate novel financial risks demanding explicit recognition in corporate financial planning. Gross-Golacka et al. (2022) conducted a quantitative analysis of 1,889 IT employees in Poland, establishing that cybersecurity emerges as a critical component of financial management strategy. Remote environments expose organizations to elevated data breach risks, necessitating financial allocations toward cybersecurity infrastructure, employee training in data protection, and ongoing compliance audits. This finding moves cybersecurity from a technology department responsibility into corporate finance strategy, as organizations must

explicitly incorporate cybersecurity expenditures into budgets and financial projections. Ren (2022) analyzed the mechanism through which big data influences financial decision-making, demonstrating that complex information environments require financial management systems capable of processing multidimensional data streams. In remote work contexts, financial systems must simultaneously track cost savings in real estate and energy while monitoring newly emerging expenses in cybersecurity, IT infrastructure, and employee support. The financial management challenge thus becomes integrating multiple dimensions into coherent financial strategy rather than managing isolated cost categories.

A third critical reinvestment dimension emerges from employee support considerations. Akbari et al. (2025) demonstrated through survey of 217 Vietnamese workers that corporate financial contributions to employee home office setup directly correlate with increased productivity and strengthened loyalty, translating into financial prosperity. This research indicates that financial investments in employee support infrastructure represent strategic necessities rather than discretionary expenses—they constitute essential components of the value creation process in remote work environments. The reinvestment imperative thus encompasses three distinct categories: cybersecurity and IT infrastructure as risk mitigation, employee support systems as productivity and retention factors, and regulatory compliance as organizational sustainability requirements.

4.1 Suggestions for future research

This work is based on a systematic literature review, which yielded only nine publications relevant to the research area. These publications highlighted cost savings, compliance challenges, the need for reinvestment, the impact on cash flow, and cybersecurity. Based on these findings and the limitations of the analyzed works, we propose the following recommendations for future research:

1. **Broader generalizability and context:** Several studies are geographically or sectorally limited, for example to Australia, Vietnam, East Asia, Poland, or only to the natural resources and IT industries. Future research should examine the impact of remote work across countries and industries to increase the representativeness and generalizability of the findings. Comparing private and public companies would also contribute to more robust results.

2. ***Analysis of technological limitations:*** One study identified a lack of research into potential technological limitations and barriers to implementing a home office. Future research could focus on how technological barriers impact financial strategies and the overall effectiveness of this work mode.
3. ***Quantification of long-term financial savings and investments:*** Although some studies have analyzed cost savings (e.g. on real estate, energy, etc.), it is necessary to quantify the long-term financial benefits and their sustainability. For example, what is the medium- and long-term impact of remote work and home-office on net profit and return on investment (ROI) for different types of businesses and different industries.
4. ***Impact on cash flow and financial flexibility:*** Findings suggest that enabling remote work and home-office for employees changes the timing and structure of cash flow and increases financial resilience. However, detailed analysis of cash flow dynamics in businesses with home-office implementation compared to those without is lacking.
5. ***Review of financial resilience and risk management:*** The analyzed research lacks confirmation of whether businesses with established work from home and remote work have greater financial resilience to economic shocks and crises and whether such businesses can ultimately be more competitive.
6. ***Quantifying the financial benefits of increased loyalty and reduced employee turnover:*** None of the studies have examined the relationship between loyalty and financial performance. It would therefore be appropriate to direct research into this area and measure this relationship in companies with established remote work or home-office and compare it with comparable companies that do not yet use remote work or home-office. It would then be appropriate to consider the question of whether it would be possible to model the ROI of investments in employee benefits or contributions to the creation of a home office in a hybrid work environment.

5 Conclusion

This systematic literature review examined how remote work and home-office arrangements reshape corporate financial management and strategy. Synthesizing nine peer-reviewed studies, the review shows that the financial effects of remote

work cannot be reduced to a simple narrative of cost savings. Instead, remote and hybrid models trigger a broader financial restructuring in which immediate reductions in real estate, energy, and office-related overheads must be strategically redeployed to address new requirements. The central insight that emerges is the reinvestment imperative: cost savings generated by remote work only translate into sustained financial advantage when they are deliberately reinvested in the capabilities, systems, and safeguards that enable this work model to function effectively over time.

The findings reveal three interconnected financial dimensions of this reinvestment imperative. First, remote work enhances financial flexibility by freeing capital from fixed physical assets, but this capital must be reallocated in ways that strengthen resilience rather than merely increasing short-term profitability. Second, organizations are compelled to redesign financial planning, forecasting, and budgeting processes, as traditional office-centric models no longer reflect the timing, structure, and geography of costs and revenues. This includes integrating regulatory compliance, tax implications, and equity-oriented resource distribution between remote and on-site employees into core financial decisions. Third, remote work introduces new categories of risk and investment need - most notably in cybersecurity, data protection, IT infrastructure, and employee support systems. Financial management thus expands from tracking cost reductions to orchestrating a portfolio of reinvestments that sustain productivity, organizational culture, and competitive position.

Taken together, the reviewed studies indicate that remote and hybrid work arrangements constitute a strategic financial transformation rather than an incremental adjustment. Organizations that recognize and operationalize the reinvestment imperative can leverage cost savings to build stronger digital infrastructure, more resilient financial structures, and more committed workforces, thereby enhancing long-term financial sustainability. Conversely, firms that treat remote work primarily as a cost-cutting mechanism risk undermining their future competitiveness by underinvesting in critical capabilities and employee support. At the same time, the current evidence base remains constrained by a limited number of studies, sector- and country-specific contexts, and a lack of longitudinal quantification of long-term financial outcomes. Addressing these gaps - by extending research across industries and institutional settings, systematically

measuring cash-flow dynamics, profitability and resilience, and evaluating the financial returns of investments in employee benefits and home-office infrastructure - represents an important agenda for future scholarship on the financial implications of hybrid and remote work.

Acknowledgments: This work was supported by the VEGA research project No. 1/0188/24 “*Hybrid work regimes as a result of corporate learning from the crisis and the consequences of their implementation for human resource management*” and the project for young teachers, scientists and doctoral students in full-time study No. A-25-104/3020-05 “*Key factors of strategic sustainability of companies and the place of hybrid working models and work-life balance among these factors*”.

Disclosure of Interests: The authors declare no conflict of interest.

References

1. Abdulrahim, H., Yousif, G.: Remote work implications on productivity of workers in the Saudi financial sector. *International Journal of Professional Business Review* 8(4), e01064 (2023)
2. Akbari, M., Alonso, A.D., Vu, O.T.K., Hopkins, J., Bardoel, A., Kok, S.K.: From pandemic to progress: Rethinking work patterns in Vietnam to improve flexibility and support gender equality. *Asia Pacific Journal of Human Resources* 63(2), e70003 (2025)
3. Arslan-Ayaydin, Ö., Florackis, C., Ozkan, A.: Financial flexibility, corporate investment and performance: Evidence from East Asian firms. *SSRN Electronic Journal* (2011)
4. Bilderback, S., Kilpatrick, M.D.: Global perspectives on redefining workplace presence: The impact of remote work on organizational culture. *Journal of Ethics in Entrepreneurship and Technology* 4(1), 62–72 (2024)
5. Brueckner, J.K., Sayantani, S.: Intercity impacts of work-from-home with both remote and non-remote workers. *SSRN Electronic Journal* (2022)
6. Franken, E., Bentley, T., Shafaei, A., Farr-Wharton, B., Onnis, L., Omari, M.: Forced flexibility and remote working: Opportunities and challenges in the new normal. *Journal of Management & Organization* 27(6), 1131–1149 (2021)
7. Gross-Gołacka, E., Szkudlarek, E., Brzegowy, A., Kupczyk, T., Ligaj, M.: Well-being among IT employees working remotely: Post Covid-19 reality from the perspective of IT industry. *European Research Studies Journal* XXV(2), 223–235 (2022)
8. Leonardi, P.M., Parker, S.H., Shen, R.: How remote work changes the world of work. *Annual Review of Organizational Psychology and Organizational Behavior* 11(1), 193–219 (2024)
9. Paul, J., Lim, W.M., O’Cass, A., Hao, A.W., Bresciani, S.: Scientific procedures and rationales for systematic literature reviews (SPAR-4-SLR). *International Journal of Consumer Studies* 45(4) (2021)
10. Petitta, L., Ghezzi, V.: Remote work and psychological distance: Organizational belongingness as a resource against work stressors and employee performance impairment and distress. *Sustainability* 17(4), 1342 (2025)

11. Pitchaya-Auckarakhun, M.: The future of work: Financial implications of remote and hybrid work models. *Nowoczesne Systemy Zarządzania* 19(1), 13–38 (2024)
12. Ren, S.: Optimization of enterprise financial management and decision-making systems based on big data. *Journal of Mathematics* 2022(1), 1708506 (2022)
13. Roulac, S.: Corporate property strategy is integral to corporate business strategy. *Journal of Real Estate Research* 22(1–2), 129–152 (2001)
14. Toluwalase Vanessa Iyelolu, Paul, P.O.: Remote work economics: A conceptual review of financial and HR metrics. *Journal of Science and Technology* 11(2), 047–054 (2024)

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

