WORK FROM HOME AT IT COMPANIES– THE NEW NORMAL

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Abstract: *Work from Home" has become the new normal during theCovid'19 pandemic. The Information Technology giants companies are considering 'Work from home' as a permanent solution to the increasing rental costs and overhead costs. Work from home has not affected the productivity of the employees in most cases. IT Employees also stand to benefit in many ways in terms of flexible working, reduced travel, home atmosphere, less pollution etc.*
This study was taken up through a survey of 103 IT employees to understand their perception on 'Work from Home'. The study intends to identify Factors influencing their perception and the Challenges faced by them during work from home.

1. Introduction

It is a long-cherished dream of several employees across the Globe- 'To work from Home". Employees cherish working from home for several reasons like they save lot of time spent on travel, less fatigue, more flexibility, less of unnecessary interaction, comfort of doing all office work in a relaxed, convenient and comfortable home atmosphere. The young mothers and employees who have health issues regard WFH as a boon, as they can continue to earn while being at home.

Today, the advancements in Information Technology, the Internet connectivity and the Cloud storage have made it possible for companies to offer work from home advantage to their employees.

All though the Work from Home(WFH) option was in cards for several years, it was never put into practice by any of the corporate, fearing the difficulties in co-ordination and control of employees in remote locations.

The outbreak of the pandemic Covid-19 necessitated the use of Technology to support'Work from Home'. The spread of the pandemic, Lack of facility to commute to work place during the lock down, non availability of several essential services nailed the box.

Almost all the IT companies offered Work from Home option to all its Employees. Chennai being a IT hub of India, next only to Bangalore, houses several Giant IT companies like the TCS, Wipro, HCL, HP, Infosys, CTS and many other companies. All companies have given WFH option to all the employees.

The companies save huge expenses on Overheads incurred on their employees and continue to produce results. In fact the IT industry has effectively supported several other industries and services during the Pandemic.

The paper attempts to through light on Chennai's IT employee's perception and reaction to the sudden work from home option, imposed on them. WFH was the most desired option by most employees. But their reaction to this forced reality is assessed in this paper.

If the WFH system is mutually beneficial to both the employer and the employee several companies may start virtual operations.

Cost incurred on Buildings, Infrastructure, Overheads, Services, Maintenance, Transportation etc could be saved. There corporate can avail service of diverse group of employees stationed at different corners of the country.

Employees stand to benefit in terms of time saved, family time, less fatigue, less human intervention, technology exploitation.

Society will also stand to benefit through lesser noise and air pollution, Lesser petrol consumption, More space for better projects etc.

Thus the WFH sounds beneficial to all stake holders. The Effectiveness, Employee's productivity, Psychological and Physiological impact on the employees have to assess before WFH can be implemented in the long run.

This paper takes a one single dimensional view of the subject, focusing on the employee's perception of WFH based on their experience during this pandemic.

Review of Literature

Reshma, P. S. Aithal, Shailashree V. T. and P. Sridhar Acharya (2015) studied "Working from Home" e-business model is analysed using 'ABCD Analysis Technique'. Based on various factors which decides the Working from Home system, a model of various factors affecting under organizational objectives, employers point of view, employees point of view, customers/students point of view, environmental/societal point of view and system requirements are derived by a qualitative data collection instrument namely focus group method.

Working from home concept is being analysed using a new Business Analysis Frame work namely ABCD Technique. (Advantages, Benefits, Constraints and Disadvantages).

AgotaGiedreRaisien, Violeta Rapuano , Kristina Varkuleviciute and KatarínaStachova (2020) analysed the virtual way of working is becoming increasingly popular due to its potential for cost savings, it is also a way for an organization to be more agile and adapt to crises such as global pandemics. This innovative way of working brings new challenges to organizations that suddenly have to switch to telework. The study concluded that in terms of the characteristics of the most satisfied and the most dissatisfied teleworkers.

RESEARCH QUESTION
1. What is IT employee's perception towards Work from Home?
2. How much satisfied are IT employees with the work from home.
3. What are the technologies used for work from home?
4. Do they Prefer work from home?

❖ **Objective of the Study**
- To study the socio-economic Profile of IT sector employees
- To identify the network usage profile of the employees.
- To know the benefits of work from home.
- To analysis the challenges of work from home.

❖ **Hypothesis of the study**
- The factors of benefits of work from home do not differ significantly.
- The factors of challenges of work from home do not differ significantly
- There is no significant influence of Demographic variables of IT sector employees on their work from home
- There is no significant influence of usage variables, Organisational support, Home Atmosphere and Nature of Work of IT sector employees on their work from home.

❖ Research Method
- Empirical method

❖ **Research Approach**

Data collection → Data analysis → Interpretation → Validation
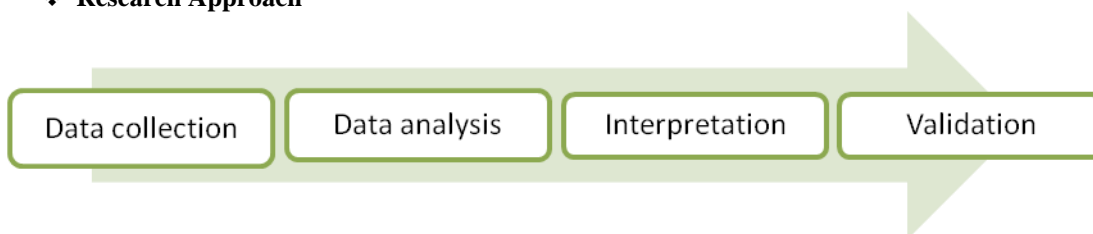
❖ **Area of the study:**
The study is confined to Chennai City only.

❖ **Sample Size**
Since the population for the survey are very large, and due to time limitation, a sample size of 103was taken for the survey.

Sample size

Willing to Work from

Home: 54   Office: 49
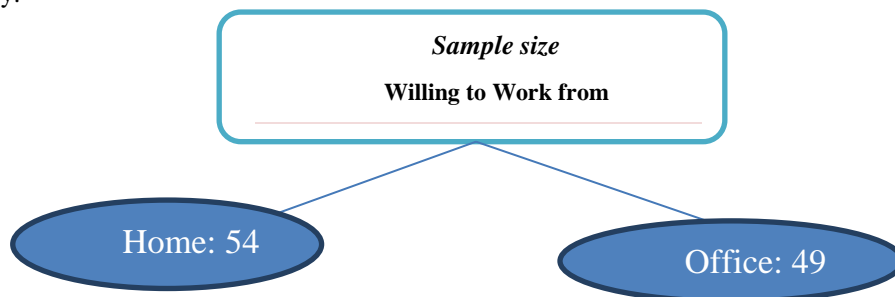
❖ **Sources of Data**
- **Primary Data:**Survey method was employed to collect the data from the respondents.
- **Secondary data :**The secondary data was collected from journals, magazines, books, articles, research papers and websites.

❖ **Research Tools**
Percentage Analysis, Factor Analysis, Anova,Association (Chi-square Analysis)

❖ **Sampling Method**

The study mainly depended on the Primary data collected through a well-structured Questionnaire distributed in the city of Chennai alone. The Secondary data was collected from journals, magazines, books, articles, research papers and websites.

❖ **Data Instrument:** Well-structured Questionnaire

DATA ANALYSIS AND RESULTS

Part I:Demographic Profile of the IT employees

Table 1 - Demographic Profile

QNO	VARIABLE	Category	Nos.	%
Q1	Gender	**Male**	**54**	**52%**
		Female	49	47%
Q2	Age	Below 20	22	22%
		20-30	**44**	**43%**
		30-40	25	24%
		40-50	7	7%
		Above 50	4	4%
Q3	**Qualification**	**Graduate**	**47**	**46%**
		Post Graduate	33	32%
		Professional	23	22%
Q4	**Work Experience**	**1-5**	**36**	**35%**
		5-10	24	23%
		10-15	17	16%
		15-20	12	12%
		Above 20	14	14%
Q5	**Marital Status**	Married	**60**	**58%**
		Unmarried	43	42%
		Below 25000	**35**	**34%**
		25-35000	16	16%
		35-45000	12	12%
		45-55000	11	11%
Q7 Q6	Location of Residence Monthly Income	**CentralChennai**	**9**	**9%**
		East Chennai	8	8%
		North Chennai	9	9%
		South Chennai	**72**	**70%**
		West Chennai	5	5%
Q8	**Distance of Office**	below 10km	35	34%
		10-30km	**52**	**50%**
		30-50km	11	11%
		Above 50km	5	5%
	Monthly Income	**Above 55000**	**29**	**28%**

Source: Primary Data

➢ The Sample is dominated by *Male (52%);*
➢ Dominant Age group is *20-30years (43%);*
➢ Majority are *Graduates,* Majority have an experience between 1-5 yrs(35%), Majority are married (58%),
Q6 ➢ Majority earn an income *Below 25000 (34%),* Followed by above Rs. 55,000 (28%).
➢ Majority *travel a distance of 10km-30km* every day for work.

Part II: Network Usage Profile

Table 2 - Network Usage Profile

S.no	Usage Profile variables		Frequency	Percentage
Q9	You have access to the Internet through	**Broadband /WIFI**	**65**	**63%**
		Mobile Data Pack	23	22%
		Dongle	15	15%
		TOTAL	103	100%

Q10	Which device do you use most frequently to access the Internet for purpose of official work	Mobile	28	27%
		Desktop	11	11%
		Laptop	**64**	**62%**
Q11	An average, how much money do you spend for Internet Connectivity (per month)	**Rs.1000/-**	**77**	**75%**
		Rs. 2000/-	20	19%
		Rs. 3000/-	3	3%
		More than 3000	3	3%
Q12	Does your Company offer any Net connectivity Allowances?	**Yes**	**56**	**55%**
		No	47	46%
Q13	Does your Company provide a personal Lap-top to work from home?	**Yes**	**63**	**61%**
		No	40	39%
Q14	Do you go to your work place due to non-availability of any infrastructure to carry out your official job?	Yes	29	28%
		No	**74**	**72%**
Q15	Does your Company provide you any Furniture Perks	Yes	25	24%
		No	**78**	**76%**
Q16	Do you have a separate room or cabin at home earmarked to perform official work?	Yes	39	38%
		No	**64**	**62%**
Q17	Do you think there can be hindrance from family members while we work from home?	**Yes**	**53**	**52%**
		No	50	48%
Q18	Do you think Home atmosphere is more suitable for working?	**Yes**	**68**	**66%**
		No	35	34%
Q19	Are all necessary gadgets, Equipments& stationery available to Work from Home?	**Yes**	**73**	**71%**
		No	30	29%
Q20	Which of these platforms do you use for official Team interactions	1. Google meet	15	15%
		2. M.S.TEAMS	**42**	**41%**
		3. Others	7	7%
		4. SKYPE	6	6%
		5. WEBEX	10	10%
		6. ZOOM	**23**	**22%**

Source: Primary Data

➢ Majority of the respondents use *WIFI (63%);*
➢ Most of them use *Laptops* for WFH (62%);
➢ Majority of them spend *Rs. 1000 per month on internet charges* (75%)
➢ Most of the *Companies provide NET access allowance*(55%)
➢ Most *companies provide the employees with laptops* (61%)
➢ There has *not been a necessity to go to work place* to most of them (72%)
➢ Companies *do not provide Perks for furniture* (75%)
➢ Most respondents *DON'T have separate space at home for work* (62%)
➢ Majority of them feel *that there is hindrance from family member*/others during work from home (52%)
➢ Majority are *satisfied that the atmosphere at home is suitable* for work (66%)
➢ Majority *have necessary equipments and gadgets to work from home*
➢ *MS-TEAMS* is the most used Meeting app (**41%**) followed by *ZOOM (22%)*

Part III: Nature of Work from Home

Table 3 -Nature of Work from Home

S.no	Nature of Work from Home		Frequency	Percentage
Q21	Is there a significant change in nature of work/	Yes	56	54.4

	projects assigned to you during wfh?	No	47	45.6
		Total	103	100
Q22	Nature of work/ jobs performed during working from home	**Routine**	**72**	**69.9**
		short term	10	9.7
		medium term	8	7.8
		long term	7	6.8
		Others	6	5.8
		Total	103	100
Q23	Average per day hours for which you work?	8 hours	31	30.1
		9 hrs	30	29.1
		10 hrs	**32**	**31.1**
		Ab0ve 10 hrs	10	9.7
		Total	103	100
Q24	Given an option which would you prefer?	**Work from Home**	**54**	**52.4**
		Work at Office	49	47.6
		Total	103	100.0

Source: Primary Data
- ✓ Majority agree that there is a significant change in the nature of work during WFH.
- ✓ The work assigned during WFH are mostly routine work.
- ✓ The **majority of the employees work for nearly 10 hrs** a day during WFH.
- ✓ 52% of respondents prefer work from home, where as 48% prefer work at office.

FACTOR ANALYSIS

Factor Analysis aims at grouping the original input variables into factors which underlie the input variables. Each factor will account for one or more input variables. Theoretically, the total number of factors in the Factor analysis is equal to the number of factors in the study can be reduced by dropping the insignificant factors based on certain criterion. Here, the results of Factor analysis carried out on the variables of Benefits and challenges of IT employees work from home were given below

The KMO measures the sampling adequacy (which determines if the responses given with the sample are adequate or not), which should be close than 0.5 for a satisfactory factor analysis to proceed. Kaiser (1974) recommended 0.5 (Value for KMO) as minimum, values between 0.7 – 0.8 as acceptable, and values above 0.9 as outstanding, in this study to test the sampling adequacy, the KMO test was carried out and its value**0.878** is satisfactory.

Respondents perceive Two important factors to be influencing the WFH option namely:
- ➢ **Favourable/ facilitating Perceptions**
- ➢ **Un-favourable perceptions**

Table 4 - Rotated Component Matrix(Favourable)

COMPONENTS- -FACTOR1 – FAVOURABLE PERCEPTIONS	Loadings
With availability of sophisticated online collaboration tools, WFH provides the best of both worlds – deliver more at work, while *spending more time with family or pursue other interests as well* (great work-life balance).	.857
WFH enables greater productivity as one can work at the times one feels energized*, taking breaks according to convenience, and can give their best* – in terms of both quality and quantity.	.853
Since there is no travel for WFH, it leads to *less fatigue and hence greater productivity.*	.827
WFH enables greater *flexibility w.r.to working hours,* thereby leading to better adjustment when working with teams and customers across different time zones.	.803
WFH leads to a *healthier lifestyle* due to eating home-made food, *avoiding pollution* (noise, air), etc.	.803
WFH enables physically separated teams (for example, team members spread across multiple *offices or locations) feel closer together*, as the location does not matter during interactions, team meetings, etc.	.791

WFH results in *greater employee satisfaction due to flexible working hours*, and attending to family and other non-work matters as needed at short notice.	.786
WFH enables greater innovation in employees when faced with practical challenges in getting work done, which would be useful in *solving customer problems also.*	.760
WFH enables more work to be done every day on average due *to time saved on travel to/from office.*	.744
WFH enables direct and *indirect cost savings for the company* – power, transport, infrastructure, perks at office, etc., without affecting the employee's motivation level in any way.	.703

Source: Computed Data

Facilitating factor comprising 10 important variables were identified using factor analysis. Their loadings signify the importance assigned to the factor.

Top 5 facilitating reasons are :
1. **More Family Time**
2. **Convenient Breaks**
3. **Less fatigue & More productive**
4. **Connecting customers on different time zones**
5. **Healthy lifestyle & less pollution**

Table 5 - Rotated Component Matrix (Challenging)

COMPONENTS- -FACTOR 2– UNFAVOURABLE PERCEPTIONS	LOADINGS
WFH results in increased stress due to *not having direct control of team members'* performance and contributions.	.902
WFH results in delays and loss of productivity due to *non-reachability of colleagues, network disturbances, etc.*	.892
WFH creates operational and *practical challenges* when close collaboration is required between team members.	.830
WFH results in a *sense of feeling isolated, and sometimes depression* due to not being close to colleagues to whom you can reach out for help or vent your feelings in office.	.810
It is very easy to cover up loss of productivity or doing less work in WFH, leading to a negative impact on team's/*organization's delivery commitments – time as well as quality.*	.797
WFH results in missing the personal connect that comes *with face-to-face interactions with team members*, staff, customers, vendors, etc.	.763
WFH causes harmful side-effects to the body in the long run, *due to increased screen-time* and increased use of mobile or other phones.	.744
WFH causes *an unhealthy lifestyle due* to being in the same place for hours together (without any movement), binge eating, irregular meal and sleep times, etc.	.692
WFH causes *over-working due to no fixed working hours,* resulting in burn out.	.675
WFH results in greater cost for the company to provide, for example, *ensuring suitable infrastructure and connectivity, access to remote servers and labs, collaboration tools, etc.*	.617

Source: Computed Data

Challenging factor comprising 10 important variables were identified using factor analysis. Their loadings signify the importance assigned to the factor.

Top 5 Challenges to WFH are :
1. **No Direct control over team members**
2. **Not- reachable due to network issues**
3. **Practical Collaboration Challenges**
4. **Compromise on time & quality**
5. **Missing personal connect between Team members**

ONE-WAY ANOVA

In statistics, **One-way analysis of variance** (abbreviated **one-way ANOVA**) is a technique that can be used to compare means of two or more samples (using the F distribution). This technique can be used only for numerical response data, the "Y", usually one variable, and numerical or (usually) categorical input data, the "X", always one variable, hence "one-way".

The Tables below reveal the association between the two factors and the Demographic or Usage Profile. Existence of an Association is reflected by the significance level below 0.05

I. DEMOGRAPHIC PROFILE - INFLUENCE ON WHF_PERCEPTION OF EMPLOYEES

Table 6 - ANOVA - AGE

Factor		Sum of Squares	df	Mean Square	F	Sig.	Mean
FAVOURABLE	Between Groups	9.549	4	2.387	2.531		
	Within Groups	92.451	98	.943		.045	.5916494
	Total	102.000	102				
CHALLENGING	Between Groups	12.078	4	3.019	3.291		
	Within Groups	89.922	98	.918		.014	1.2497561
	Total	102.000	102				

➤ Age is a strongly influencing factor on perception on Work-From-Home perception of Employees. *Employees of Age group- Above 50 years are most influenced and they find WFH more Favourable (mean score 0.5916).*

Table 7 - ANOVA - EXPERIENCE

Factor		Sum of Squares	Df	Mean Square	F	Sig.	Mean
FAVOURABLE	Between Groups	6.761	4	1.690	1.739	.147	.4283225
	Within Groups	95.239	98	.972			
CHALLENGING	Between Groups	11.009	4	2.752	2.964	.023	.7568640
	Within Groups	90.991	98	.928			

➤ The Anova reveals that Experience influences the perception of Employees on Work from Home. **Employees who have more than 20 years of experience find Work From Home more Challenging (mean score 0.7568)**

Table 8 - ANOVA-MARITAL STATUS

Factor		Sum of Squares	Df	Mean Square	F	Sig.	Mean
FAVOURABLE	Between Groups	2.874	1	2.874	2.928	.090	.1414034
	Within Groups	99.126	101	.981			
CHALLENGING	Between Groups	4.835	1	4.835	5.026	.027	.1834160
	Within Groups	97.165	101	.962			

➤ *The Married Employees face more Challenges in WFH (mean score: 0.1834)*

Table 9 - ANOVA- DISTANCE FACTOR

Factor		Sum of Squares	df	Mean Square	F	Sig.	Mean
FAVOURABLE	Between Groups	3.266	3	1.089	1.092	.356	0.626
	Within Groups	98.734	99	.997			
CHALLENGING	Between Groups	7.021	3	2.340	2.439	.069	*0.718*
	Within Groups	94.979	99	.959			

➤ *Employees travelling long distance of 'Above 50km' have unfavorableperceptions of Work from Home (mean value from descriptive table = 0.718).*

II. NETWORK USAGE PROFILE - INFLUENCE ON WHF_PERCEPTION OF EMPLOYEES

Table 10 - ANOVA-MONTHLY INTERNETCHARGES

Factor	Sum of Square	Df	Mean Square	F	Sig.	Mean

		s					
FAVOURABLE	Between Groups	8.970	3	2.990	3.182	.027	1.6956235
	Within Groups	93.030	99	.940			
CHALLENGING	Between Groups	.401	3	.134	.130	.942	-.2793300
	Within Groups	101.599	99	1.026			

➤ *Employees affording or Spending upto Rs. 3000 pm on internet charges(only 3%of the respondents) have responded favourably to WFH option (Mean value =1.69)*

III.　ORGANISATIONAL SUPPORT - INFLUENCE ON WHF PERCEPTION OF EMPLOYEES

Table 11 - ANOVA – COMPANY PROVIDES INTERNET ALLOWANCES

Factor		Sum of Squares	df	Mean Square	F	Sig.	Mean
FAVOURABLE	Between Groups	.567	1	.567	.565	.454	.0679825
	Within Groups	101.433	101	1.004			
CHALLENGING	Between Groups	6.746	1	6.746	7.153	.009	.2793602
	Within Groups	95.254	101	.943			

➤ *Employees who don't get internet allowances from their Office, have unfavourable perceptions towards Work From Home.*

IV.　HOME ATMOSPHERE - INFLUENCE ON WHF PERCEPTION OF EMPLOYEES

Table 12 - ANOVA- INTERFERENCE FROM MEMBERS AT HOME DURING WORK

Factor		Sum of Squares	df	Mean Square	F	Sig.	Mean
FAVOURABLE	Between Groups	4.794	1	4.794	4.981	.028	.2095374
	Within Groups	97.206	101	.962			
CHALLENGING	Between Groups	.008	1	.008	.008	.931	.0088796
	Within Groups	101.992	101	1.010			

➤ *Most of the employees agree that there is interference from family/other members during Work From Home (mean score : 2.09).*

V.　NATURE OF WORK - INFLUENCE ON WHF_PERCEPTION OF EMPLOYEES

Table 13 - ANOVA – HOURS PER DAY

Factor		Sum of Sqr	df	Mean Square	F	Sig.	Mean
FAVOURABLE	Between Groups	8.075	3	2.692	2.837	.042	.4104666
	Within Groups	93.925	99	.949			
CHALLENGI	Between Groups	5.929	3	1.976	2		

NG	Within Groups				.037	.114	.2742552
		96.071	99	.970			

> Working long hours – 10hrs and above, influences the Employee's perception of WFH. ***Long hour workers have found WFH favourable (mean score 0.410). Nearly 31% of the respondents work for long hours.***

chi- square analysis

Association among the USAGE PROFILE of IT employees and OVERALL PERCEPTION ABOUT WORK FROM HOME

In the below mentioned analysis the researcher attempts to find out, the distribution of **two groups of IT employees who prefer to Work From Home(WFH) and Work At Office(WAO)**over the demographic profile of IT employees, Their Network usage profile, Company's Support & Home atmosphereand its findings are presented in the following cross-tab and chi-square analysis. Chi-Square establishes existence of Association between the variables.

Table 14 - Age

Willing to Work from home	Age of the respondent						χ^2	Sig.	Hypothesis
	Below 20	20-30	30-40	40-50	Ab 50	Total			
Work from Home	6	29	13	3	3	54	10.681(a)	0.03	Rejected
Work at Office	17	15	12	4	1	49			
Total	23	44	25	7	4	103			

> There is significant association between Age of the respondents and preference to work from home.
> It is observed that the majority of **'Below 20' prefer to work from home; while those between '20-30' prefer to work at office.**

Table 15 - Is it Possible to focus on job in a Home atmosphere

Willing to Work from home	Is it Possible to focus on job in a Home atmosphere			χ^2	Sig.	Hypothesis
	Yes	No	Total			
Work from Home	48	6	54	26.463	.000	Rejected
Work at Office	20	29	49			
Total	68	35	103			

Source: Computed Data

There is significant association between 'Home atmosphere' and the respondent's preference to work from home. It is observed that the majority of people who have good home atmosphere prefer to work at home while those who don't have a suitable atmosphere prefer to work at office

Table 16 -Necessary gadgets, Equipments& stationery available to Work from Home

Willing to Work from home	Are all necessary gadgets, Equipments& stationery available toWork from Home			χ^2	Sig.	Hypothesis
	Yes	No	Total			
Work from Home	46	8	54	11.262	.001	Rejected
Work at Office	27	22	49			
Total	73	30	103			

Source: Computed Data

There is association between availability of gadgets at home and preference to work from home. Majority of people who don't have necessary gadgets prefer to work at office.

Table 17 - platforms use for official Team interactions

Willing to Work from Home	Which of these platforms do you use for official Team interactions							χ^2	Sig.	Hypothesis
	Google Meet	M.S. TEAMS	Others	Skype	Webex	Zoom	Tot			
Work from Home	9	16	2	6	4	17	54		0.05	**Rejected**
Work at Office	6	26	5	0	6	6	49	15.722(a)		
Total	15	42	7	6	10	23	103			

Source: Computed Data

There is Association between the App used for conducting meetings and preference to work from home. MS. Teams and Zoom are the most used Apps. It is interesting to observe that Majority of M.S. Teams users prefer to work from office only. Majority of Zoom users prefer to work from home

Conclusion

This study on perception of IT employees on Work from Home during this pandemic reveals that there is mixed response to the Work from Home Option. There is no clear indication that the benefits outweigh the challenges. **The findings indicate that 52% of respondents prefer work from home, where as 48% prefer work at office**.

The important factors in favour of Work from Home, ranked in the order of relative importance are- More family time, Convenient breaks, Less fatigue, Greater productivity, Connecting customers in different time zones, healthy lifestyle with less pollution

The **Challenges to work from home** are that they have No Direct control over team members, members are not-reachable due to network issues, Practical Collaboration Challenges, Compromise on time & quality, Missing personal connect between Team members.

Study reveals that **there is influence** of demographic profile, net usage profile, organisational support, home atmosphere and nature of job, on the perceptions of the employees.

Favourable influences:Employees of **age above 50 years** prefer to Work from home.Employees who spend **more on Internet charges** have responded in favour of work from home. Employees who receive**internet allowances from company** have favourable perceptions than others. Majority of the respondents **working for long hours** (10hrs and above) prefer work from home.

Unfavourable Influences: **Married employees**do not prefer work from Home. Experienced Employeesdo not favour Work from home.Study indicates that most respondents *DON'T have separate space at home for work* (62%) and majority of them feel *that there is hindrance from family member*/others during work from home (52%). Home atmosphere is a highly influencing factor on the preference for work from home.

Youngsteres below 20 years of age prefer to work from home than those in age group 30-40. There is association between **availability of gadgets at home** and they type of apps used for meetings on the perceptions. Since support by way **of internet allowances** from companies influence the employee's perception, more companies should consider providing such allowances. Most of the employees are not provided allowances.

From the above findings it is clear that the transition to 100% work from home will take much longer. IT companies, in near future, may prefer to work in blended mode with Work at Office for those tasks for which close coordination is required and Work from home wherever it can be flexible. This will be beneficial to both employees and the employers.

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