The Empirical Study on TAM Framework towards the Shift into the Working from Home Culture in Malaysia

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Received: 7 November, 2022, Accepted: 1 January, 2022, Published: 09 January, 2022

Abstract
This study focuses on the empirical study on the acceptance in the working from home in the post pandemic in the new normal of working environment in Malaysia. The impact from the pandemic had observe the rise of the new trend in the working from home arrangement which had become the new norm in the corporate employees working approach. However, there is still lack of evidence to point out that the working from home is widely acceptance by the employees in Malaysia, especially with the lift up on the restriction on the lockdown where returning to office become an option for the employees. The previous suggestion suggested that the work from home approach will become the new trend for the new normal where majority of the previous study did provide the suggestion indicating there will be significant relationship from the perceived usefulness and perceived ease of use derived from the technology acceptance model (TAM) framework. This study will focus in the application of the quantitative research method which observe the data analysis using the sample size of 150 respondents selected from the target population among the working employees in Malaysia. The result from the findings of the study had shown only the perceived usefulness had been identified with supporting evidence to point out the significant in the relationship towards the employee’s acceptance in working from home but the perceived ease of use failed to show any existence of the evidence which suggest otherwise. The outcome of the study had provided significant contribution towards the corporate and academic where the research limitations and suggestion for the future research had been drawn to conclude the overall research study.

Keywords: post pandemic; employees; working from home; Malaysia; technology acceptance model

Introduction
The COVID-19 epidemic began in the early part of 2020, when many countries were compelled to lock down, forcing people to work from home due to no access to the workplace due to government regulations (Barnes, 2020). The majority of organizations and employees were unfamiliar with the concept of working from home, since the new normal in the workplace had put the arrangement to the test for the first time (Blanchard, 2021). With the improvement of technology and the internet, the majority of organizations promoted work from home arrangements because this approach is viewed practicable and workable, and this arrangement aids to increase the safety precaution method for the employees (Galanti et al., 2021). This demonstrated a significant shift in the way employees worked, from the traditional physical office to the home office, with the communication medium shifting from meeting room to conference call. This new work-from-home arrangement had become the new standard in the workplace.

Work from home arrangements were always referred to as one of the working options even before the pandemic situation, but the lack of practice of work from home arrangements from organizations and companies provided the management with a lack of confidence and trust to allow this practice to take place (Barnes, 2020). Furthermore, the work from home arrangement had raised concerns about the employees' work performance and credibility, with some fearing that they would misuse the benefits of the arrangement, negatively harming the organization's work production (Chondhury, Foroughi & Larson, 2021). With this, the working atmosphere tends to revert to the typical 8 to 5 working hours in the office, where employees are obliged to be physically present in the office at all times with some companies. HR required employees to clock in and out for working hours to guarantee that they worked the full 8 hours each day. In the twenty-first century, the practice of working from home was extremely rare, with just a few organizations offering these perks and flexibility for a maximum of a few days. Most MNCs will only enable work from home...
arrangements in certain scenarios or situations, which are also subject to management clearance (Galanti et al., 2021). In terms of work from home flexibility, it also included the cost of equipment such as laptops, monitors, and home office desks to enable employees to work from home. Some organizations that still use antiquated equipment such as desktop computers and require paperwork will make work from home arrangements impossible for their employees (Garrote et al., 2021). After witnessing the management and organization adjusting to the work from home arrangement for more than a year, the pandemic scenario across the globe triggered the conscious on the feasibility of the work from home arrangement (Blanchard, 2021). The new normal surely provides a new perspective and mindset for individuals and organizations to examine the benefits of work from home arrangements in the future.

With the recent shift into the potential acceptance of the transitioning towards the arrangement of working from home in Malaysia, there is still doubt whether the employees are ready to accept the shift in the post-pandemic trend as there are certainly challenges arise for the work from home arrangement. However, the work from home may still viewed as the form of advantage to the benefits of the employees to reduce the hassle or travelling time and convenience to have higher flexibility in working arrangement which create the motivation and need for the current study to be conducted. The problem statement arise where the work from home arrangement remained new and uncertain for the employees as the new normal had observe the possibility of the work from home arrangement but not for the acceptance among the employees. Therefore, the study will be targeted to explore the readiness and acceptance among the employees based on the TAM model which derived the test of the perceived usefulness and perceived ease of use for the work from home culture. This had certainly motivated the need for the current study to be conducted where the problem statement of the study will direct the research question on the factors derived from technology acceptance model (TAM) to identify the significant in the factors contributing to the shift towards the work from home arrangement within the Malaysian employees. This will observe the research objective to explore the significant of the relationship between TAM framework against the shift towards working from home as the new norm and culture within the Malaysian working environment.

**Literature Review**

**Technology Acceptance Model (TAM)**

Based on the reading of the literature review for previous research studies that are related to the topic of study, a few significant aspects that can be included in this research have been discovered (Li, Liu and Ji, 2014). To begin with, the Technology Acceptance Model (TAM) can be included in the study as the TAM where the perceived usefulness and ease of use will be the key factors driven for the acceptance for the employees in accepting the change in technology shifting from traditional office work to online mode through the work from home arrangement (Zhao, Ni and Zhou, 2018). The TAM stresses the two key factors in the acceptance of new technology, which are perceived usefulness and perceived ease of use, to characterize user intention to use (Yu et al., 2018). The TAM will aid in determining user preparedness to adjust to new changes and step beyond of their comfort zone in order to establish a new normal in the environment.

According to this study, the TAM was used to assist employees in adapting to the new normal in the workplace, as working from home needed the employees to be highly engaged with the usage of technology in order to continue working remotely for the organization (Chandra et al., 2020). Employees must weigh the costs and benefits of accepting a work-from-home arrangement in which they must communicate via video conference and work with softcopies and cloud computing at all times (Saade and Bahli, 2005). In this research study, the TAM will be used to identify the perceived utility and perceived ease of use notion towards the employees' perspective in adopting the work from home arrangement moving ahead. This TAM assumes that employees will have no further issues about adapting to the work from home arrangement if the benefits of the work from home arrangement are significant and the technology required for the employees is easy to manage and user-friendly (Abdullah, Ward and Ahmed, 2016).

**Perceived Usefulness**

Perceived usefulness refers to employees' perspectives as users on the evolution of technology in changing to a work-from-home arrangement. This element will assist in determining whether the employees believe that the convenience of working from home is beneficial in completing their work and tasks (Zhao, Ni and Zhou, 2018). The perceived usefulness indicates that employees will only accept new changes if they can provide useful benefits to the employees. Employees will be hesitant if there is no clear purpose on the direction to accept new technology, which will be the fundamental requirement in shifting to work from home arrangements (Garrote et al., 2018).

According to Chandra, Shirish, and Srivastava (2020), ICT innovation has played a role in mediating perceived usefulness among employees. Employees will typically set the expectations for the benefits generated from the new technology that will provide ease and added value to the employees. This is due to the employees' high level of engagement with the use of technologies in the workplace, particularly during work from home arrangements, as the remote working strategy is heavily reliant on the use of technology to deliver tasks successfully and efficiently.
(Geldenhuys and Laba, 2018). In a similar statement, Saade and Bahli (2005) stated that the acceptance on the increase in the usage of technology is heavily dependent on the perceived usefulness from the employees’ perspective. According to Saade and Bahli (2005), the learning and exposure to employees helped to the adaption process on the extending usage of technology in order to boost the conscious on the perceived usefulness from the adoption on the invention of the technology. It is apparent that in recent years, technological improvement has been a main contributor element to the potential of working from home, as work from home arrangements demanded substantial participation of the web platform. Blanchard (2021) stated that certain employees are having difficulty adapting to online group communication as opposed to previous face-to-face communication. The feeling is that adapting to internet communication would give less security for employees, with work from home becoming troublesome and not improving working circumstances.

H1: The perceived usefulness will have positive impact towards the employee's acceptance in work from home arrangement in post-pandemic working environment.

Perceived Ease of Use

The perceived ease of use relates to the ease with which employees can do their work away from the office with the work from home setup. Employee perspective will be judged based on their expectations and the actual delivery of their task with the work from home arrangement, with time and convenience issues taken into account. Flores (2019) stated that some employees still see the work from home arrangement as a challenge for completing work and everyday activities. The biggest obstacle for employees in accepting the adoption of a new environment with more involvement in the use of technology will be the bottom-line worry on the ease of use and user-friendly element, as employees will likely reject the changes if the adoption process is tough.

When it comes to work from home arrangements, Keeling, Croome, and Roesch (2015) discovered that job satisfaction and experience are important determinants. Employees must assess the convenience of the work-from-home arrangement before accepting and adapting to the new environment. This is due to the fact that the work from home arrangement will require extensive use of technologies and software, which some employees may find difficult to adapt to owing to the workaround of not being able to contact with colleagues in the typical way during the remote working method (Galanti et al., 2021). Wheatley (2012) discovered in her research that employees prefer working from home to working in an office because they discovered that the innovative usage of technology through the work from home arrangement promotes flexibility of time in organizing daily tasks. This will contribute to the employees' ease in adapting to the work from home arrangement without having to worry about the perceived benefits of this arrangement.

According to Grant, Wallace, and Spurgeon (2013), there is a significant association between perceived ease of use and employee acceptance of work from home arrangements. The research discovered that employees perform more successfully through remote working since it promotes less distraction from the office environment and reduces waste of time in between working hours, allowing employees to have a better work-life balance with the work from home arrangement. Sullivan (2012) concurred in another study where the findings revealed that remote working had a substantial influence to work-life balance due to technological advancements in the workplace. The convenience granted to employees to complete their tasks without being physically constrained in the office without having the flexibility at work will reflect the balance working life.

H2: The perceived ease of use will have positive impact towards the employee's acceptance in work from home arrangement in post-pandemic working environment

Methodology

The quantitative analysis approach was used in the study design, with the quantitative analysis involving the interpretation and analysis of numerical and statistical data to produce clear conclusions that achieve the research purpose (Devault, 2020). The quantitative analysis is believed to be more useful because it will promote higher cost and resource efficiency, as well as the ability to handle a big sample of data for the research findings, resulting in more conclusive and objective conclusions (Doyle, 2020). On the research approach, the research used deductive reasoning, which is defined as the use of data analysis to contribute to the significance of the research based on logical thinking and general thinking derived from objective findings to support the hypothesis testing proposed in the research study (Apuke, 2017). With reference to the timeline of the data for the study, the cross-sectional study was adopted for the methodology to provide the specific point of time to study the data to eliminate the possible influence from the external environment that could possibly affect the outcome of the findings and result of the study.

The questionnaire design had become the tool for data collected used in the quantitative analysis, with the questionnaire serving as the data gathering technique for this study. The questionnaire will collect primary data, which will be more favorable because the data input can be altered to match the requirements of the scope of research (Sekaran & Bougie, 2016). Before beginning with the real data collection process for the research project, a pilot test for questionnaire distribution had been conducted to ensure the reliability and validity of the questionnaire design. The
The empirical evidence from the regression analysis had become the fundamental for the quantitative analysis where the data analysis proceed to develop the empirical evidence from the study on the reliability analysis, correlation analysis and regression analysis to identify the significance of the study to achieve the objective of the research study (Sharela, 2016). The results and findings from the quantitative study had been then be tested against the initial hypotheses that are drawn from the previous research paper to conclude the outcome of the study.

**Data Analysis**

**Table 1: Summary of Reliability Analysis**

<table>
<thead>
<tr>
<th>Variables</th>
<th>Cronbach's Alpha</th>
</tr>
</thead>
<tbody>
<tr>
<td>Perceived Usefulness</td>
<td>0.972</td>
</tr>
<tr>
<td>Perceived Ease of Use</td>
<td>0.979</td>
</tr>
<tr>
<td>Employee's Acceptance</td>
<td>0.974</td>
</tr>
</tbody>
</table>

The benchmark for the reliability analysis had been set at the level of 70% to ensure the reliability of the data input being reflected for the purpose of the quantitative study. The reliability study also assists the quantitative study to identify the potential data error that could negatively affect the quality of the data output that will impact the outcome of the study. Based on the result for the reliability analysis in Table 1, all the three variables which is the perceived usefulness, perceived ease of use and employee’s acceptance for the work from home arrangement that are included in the current study had been achieving more than the proposed benchmark for the reliability analysis of 70% which provide the indication that the quality of the data is reliable and the data set can be proceed to provide the significant and relevance impact towards the quantitative study for the research.

The correlation analysis had been targeted to provide the exploration on the understanding for the strength and impact for the correlation between two variables where in the case of the current study, the correlation analysis will be applied to provide the study on the correlation analysis between the independent variables of the perceived usefulness and perceive ease of use as derived from the TAM framework against the employee’s acceptance towards the work from home arrangement which is the dependent variable for the research framework. Based on the correlation analysis result in Table 2, There is no significant correlation detected from the study where the perceived ease of use against the employee’s acceptance as the p-value of 0.339 recorded exceeded the tolerance level of 5% but for perceived usefulness, the variable had recorded the p-value of 0.001 indicating the presence of the positive correlation between the perceived usefulness against the employee’s acceptance. Based on the Pearson Correlation coefficient, the perceived usefulness and employee’s acceptance recorded 0.262 which reflect the weak positive correlation between the two variables.

**Table 2: Correlation Analysis**

<table>
<thead>
<tr>
<th></th>
<th>PU</th>
<th>PE</th>
<th>EmpAcc</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pearson Correlation</strong></td>
<td>-.087</td>
<td>.262**</td>
<td>.001</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>.287</td>
<td>.339</td>
<td>.39</td>
</tr>
<tr>
<td><strong>Pearson Correlation</strong></td>
<td>-.087</td>
<td>.079</td>
<td></td>
</tr>
<tr>
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<td>.287</td>
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<tr>
<td>Sig. (2-tailed)</td>
<td>.001</td>
<td>.339</td>
<td></td>
</tr>
</tbody>
</table>

**Table 3: Regression Analysis**

<table>
<thead>
<tr>
<th>Model</th>
<th>Coefficients</th>
<th>Standardized Coefficients</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>.395</td>
<td>.518</td>
</tr>
<tr>
<td></td>
<td>PU</td>
<td>.248</td>
<td>.082</td>
</tr>
<tr>
<td></td>
<td>PE</td>
<td>.079</td>
<td>.069</td>
</tr>
</tbody>
</table>

The last but not the least the regression analysis had been conducted where the multiple regression model had been adopted with the relevance study of more than one variable included in the research framework. The independent variables for the perceived usefulness and perceived ease of use had been included in the regression model to be tested against the dependent variable on the employee’s acceptance on the work from home arrangement. Based on the result outcome in Table 3, the regression analysis had shown that the independent variable for perceived usefulness had been recording the p-value of 0.003 which is...
below the 5% tolerance level suggesting the significant of the relationship against the employee’s acceptance for working from home. However, the opposite outcome had been reflected for the independent variable of perceived ease of use where the p-value of 0.253 recorded in the regression analysis had exceeded the 5% tolerance level indicating the lack of evidence to suggest the significant relationship against the employee’s acceptance on the work from home arrangement.

With the current outcome from the regression analysis, the result will form the testing of the hypotheses that are drawn in the previous study through the literature review which include the relevance expectations on the initial outcome on the current study.

The p-value for perceived usefulness from the regression model was 0.003, which is lower than the tolerance level of 5% or p-value of 0.05, indicating that the independent variable has a significant link with employee work-from-home acceptability. This investigation will reject the null hypothesis and embrace the alternative.

H1: The perceived usefulness will have positive impact towards the employee's acceptance in work from home arrangement in post-pandemic working environment.

The p-value for perceived ease of use from the regression model was 0.253, which is higher than the tolerance level of 5% or p-value of 0.05, indicating that the independent variable has no significant link with employee acceptance of work from home. Thus, the null hypothesis will be accepted, and the alternative hypothesis rejected.

H2: The perceived ease of use will have positive impact towards the employee's acceptance in work from home arrangement in post-pandemic working environment.

### Hypothesis | Remarks
--- | ---
H1 | Accepted
H2 | Rejected

**Discussion**

Employees tend to accept when there are perceived benefits contributing from the work from home arrangement where employees tend to be more open and in agreement for the research findings, according to Chandra, Shirish, and Srivastava (2020). This shown that the majority of employees believe that working from home provides additional benefits to employees that work in an office does not. Blanchard’s (2021) concerns about network and internet challenges that arise when working from home are not reflected in the outcomes of this study.

Wheatley (2012) discovered in her research that employees prefer working from home to working in an office because they discovered that the innovative usage of technology through the work from home arrangement promotes flexibility of time in organizing daily tasks. This same finding was not represented in this research study, where the concept of freedom in working from home was not shared by all employees. This could be because it is tough to adjust to the new normal of working without a suitable office atmosphere and peers to work with. Flores (2019) raised concerns about employee acceptability of working from home, which were confirmed by this research finding, in which perceived ease of use failed to contribute to employee approval of the working from home arrangement.

There are a few limits identified for the research study where obstacles arose during the research process. To begin with, the time constraint had undoubtedly been a limitation in doing the research study more throughout, as the time available for this research is confined to the academic requirements every semester. This resulted in a lack of time to broaden the scope of the research as well as do broader analysis, which will aid in improving the outcome of the research findings and making the study more meaningful. Furthermore, the sample size for this research study was limited to only 150 samples, which might be expanded to a larger sample size to boost population coverage. This will help to improve the dependability and accuracy of the research findings because a bigger sample size will provide a more accurate representation of the population, resulting in less potential deviation of the results.

Based on the findings of this study, a few recommendations should be highlighted for future researchers to consider. To begin, the sample size for the research can be increased to potentially more than 200 samples in order to improve the significant in the data analysis with larger data input, as this will increase the coverage of the population from the research study while also improving the accuracy and reliability of the research findings. Furthermore, the research study change takes into account the shift in research design from quantitative to qualitative analysis. The prospective modification in the qualitative research framework will result in a different perspective in the research study’s view and conclusions. The advantage of the qualitative research study is that it will aid in understanding the reasons behind the significance of the research findings for the variables of the research framework.

**Conclusion**

The outcome of the research had concluded the achievement of the purpose and aim of the research which summarized the objective of the study. The outcome of the study had provided the great platform for the academic research to
gain new insight and knowledge from the outcome of the research. Based on the TAM framework, the perceived usefulness had provided significant impact towards the shift into the work from home arrangement but not for the perceived ease of use. This showed that the convenient factor remained as not significant for the shift into the work from home as the working in office environment potentially provide a more favourable environment for the employees. The perceived usefulness indeed come into picture supporting the working from home concept as the employees will likely to find the additional value perceived from the working from home over working in office. These will become the valuable insight that can provide future references for future research.

Besides, the outcome of the study can also contribute significant insight towards the employers in understanding the readiness and acceptance of the shift towards the work from home arrangement where the TAM framework will help to identified the behaviour and opinion from the employees. With this, the employers will be able to create the necessary planning and strategy to support the employees to work from home as well as drawing the proposing whether to maintain the hybrid working condition or continue to working from home for the employees.

Acknowledgement: None

Funding: None

Conflict of Interest: The authors declare no conflict of interest

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