

Impact of COVID-19 Pandemic to Finance Shared Services Employees' Performance of a Government Contracting Company in Dubai, United Arab Emirates

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ABSTRACT

This study assessed the implications of the COVID-19 pandemic to the work lifestyle (work prioritization, work satisfaction, and work performance), and psychological and physical health of the finance shared services department workforce of a government contracting company in Dubai, United Arab Emirates. The data were collected through a survey questionnaire sent via Google form to 20 finance shared services employees. The findings of the study revealed that majority of the respondents are female, with ages from 41-50 years old, single, working on either accounts payables or accounts receivables, regular employees, and have been staying with the company for 6 years and above. As for the work lifestyle, the employees generally disagreed on the indicators for work prioritization, work satisfaction, and work performance. Further, as for the psychological impact, employees indicated that they worry that they might get sick or their loved ones due to the virus. Similarly, they showed constant worry regarding their physical health. The study also found out that there is no significant correlation between work performance and work satisfaction to the respondents' demographic profile as well as having no correlation of employees' psychological and physical health to respondents' demographic profile. On the other hand, there is a significant correlation between the work performance and work satisfaction to employees' psychological and physical health.

Keywords: Covid-19, Finance shared services, Psychological and physical health, United Arab Emirates, Work performance, Work-from-home.

JEL Classification: E66; F01; I15; I31; J24; J28.

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Highlights of this paper

- The COVID-19 pandemic had a profound impact to the world and caused several changes on the way most businesses are operating.
- This study assessed the impact of COVID-19 pandemic to finance shared services employees' performance of a government contracting company in Dubai, United Arab Emirates.
- This study proved that the mental and physical well-being of the employees and how they see these two aspects being affected by the changes brought about by the COVID-19 pandemic can negatively impact how they perform in their work and also how they are developing their sense of satisfaction in relation to their job.

1. INTRODUCTION

In December 2019, the whole world was taken by surprise and panic with the onslaught and spread of the deadly coronavirus or COVID-19 that originated in Wuhan, China and since then, had caused havoc worldwide. According to the [World Health Organization \(2020\)](#) the COVID-19 virus is mainly characterized of a type of virus that was usually found in mammals and causing a range of symptoms such as high fever, cough, colds, muscle pain and body ache, loss of sense of taste and smell and also generally affecting the immune system of a person, especially the children, elderly and people with pre-existing medical conditions or comorbidities. One of the sectors that had been greatly affected by the pandemic is the business and finance sector, as according to the [International Labor Organization \(ILO\) \(2021\)](#) the pandemic had a profound impact to the world – ranging from causing threat to public health up to causing major changes in the way most businesses operates and shifted towards remote working and disruptions in the economic and social activities of the people, and also the way in which the pandemic had also affected the source of income, businesses and also the well-being of millions of people and thus, leaving a wide gap for adjustments and getting back to normal.

Much like any countries and places around the world that was hit by the pandemic, Dubai, United Arab Emirates, had also been gravely afflicted by the aftermath of the COVID-19 pandemic. In fact, an article by the [Arabian Business \(2022\)](#) noted how the pandemic had caused several changes on the way most businesses are operating in Dubai and with the closing of the borders and the restrictions imposed and the temporary closure of most business sites and offices, this had been a major challenge to the sustainability and capability of its business sector, mainly affecting most small businesses and enterprises along the way as well. On the other hand, [ICAEW Insights \(2022\)](#) indicated that despite this, Dubai's economy has remained robust, therefore it has mostly weathered the COVID-19 pandemic's effects still unharmed and is expected to grow its gross domestic product (GDP) with the arrival of new companies intended to set-up and contribute in the country's economic activities.

One of the emerging business model types that had been developing in the market nowadays are financial shared services businesses. According to [Whitmire \(2020\)](#) financial shared services usually refers to low-value back-office operations being centralized and then being sold to the rest of the company. By doing this, running accounts payable, payroll, human resources, and purchasing in each individual business unit is no longer redundant. Financial shared services can also be understood as an independent service provider within a company or business organization and wherein its tasks and operations are still similar to the tasks of other different business units within the organization but does not directly affecting the overall company strategy and mostly being employed to handle data entry-heavy business tasks as well. As such, [Wiles \(2021\)](#) considers a shared services model to lower costs, provide scale, and promote standardization within firms. Rapid changes in business conditions are prompting finance and shared services leaders to rethink which service delivery and structure delivers the most business benefit through the use of such services within their businesses.

Since financial shared services types of businesses are laden with heavy data-entry tasks, it is necessary to take in consideration the significant role of employees in undertaking such tasks. Employees continue to do their duties

while using shared services, and the systems should be completely integrated with the systems and procedures used by the business units, thus highlighting how important it is that employees, especially those employed or currently working a financial shared services business type model should be well-equipped and also supported especially since they are expected to take on tasks that are dealing with a lot of work and data, thus leaving no room for making mistakes or allowing discrepancies to pass, particularly if it deals with financial-related operations [Deloitte \(2011\)](#). Much like in most organizations and types of businesses, changes can occur and can mostly affect employees in the long-run, especially if such changes can have a direct impact on their well-being and also the way they are viewing their work and their work attitude and behavior that can also be affected over time ([Dhir & Shukla, 2019](#)).

The concept of employee performance had been widely studied for many years. Employee or job performance refers to the intentional behavior of an employee or staff member that demonstrates attachment to organizational goals, tasks, and activities with the goal of enhancing their various aspects, particularly their emotional, cognitive, and physical well-being at work and in the performance of their duties and responsibilities. It may also refer to the positive attitudes and actions that the employees display in response to the demand that they should increase their productivity, especially at work. In addition to this, according to other researchers ([Motyka, 2018](#); [Othman & Mahmood, 2019](#)) employee performance can also refer to a specific workplace strategy that fosters the best working conditions for each employee of a particular business or organization and empowers or encourages them to do and put forth their best effort each and every day, particularly in the conduct of tasks that are advantageous for the growth of the organization that they are working for. Furthermore, being committed to one's employer or firm, especially to its aims, objectives, and values, is a key component of performing effectively at work. It also means being and continuing to be committed to being able to contribute to the company's success, as well as to feel better and become more ardently and responsibly engaged to fulfilling their obligations and goals at the same time. However, there are still some instances wherein employee performance can be heavily affected by changes in the business landscape and one of example of this is the COVID-19 pandemic. [Narayanamurthy and Tortorella \(2021\)](#) noted how the pandemic had affected employee performance and was visibly seen from adhering to work adjustments to shifting their work performance in order to better cope with the demands of their work despite the pandemic.

With this, the present study assessed the implications of the COVID-19 pandemic to the performance of the finance shared services employees of a government contracting company in Dubai, United Arab Emirates. Thus, the research aimed to determine the respondents' demographic profile and their work lifestyle in terms of work prioritization, work satisfaction, and work performance. The study also determined the psychological and physical health impacts of COVID-19 pandemic as well determined if there is a correlation of work performance and work satisfaction to the respondents' demographic profile. The study also looked into the correlation of the employees' psychological and physical health to their demographic profile and the correlation of work performance and work satisfaction to employees' psychological and physical health.

2. METHODOLOGY

The study utilized the descriptive quantitative research design. According to [Asenahabi \(2019\)](#) the application of the descriptive quantitative research design is useful when it comes to allowing the proponents of the study to collect and analyze quantifiable data from a selected or identified group of respondents and using this to develop a more in-depth analysis or understanding of the circumstances revolving in the research problem and how it will be addressed as well. The respondents of the study were composed of the complete population size of the target respondents which included 20 employees from the finance shared services department in a government contracting company in Dubai, United Arab Emirates. The respondents were selected based on their basic function in the finance team: Accounts

Payable – Purchase Order (PO) payments; Accounts Payable – Petty cash (PC) payments; and Accounts Receivable (Billing) departments. In terms of the research instrument used for the data gathering process of the study, the proponent adapted a questionnaire from another study, specifically that of [Casupanan \(2021\)](#) entitled “Implication of COVID-19 Pandemic to Employees Work Performance in a Private College Institution in Tanauan City, Batangas, Philippines”. The adapted survey questionnaire is composed of the employees’ assessment on their work prioritization as well as including their sense of work satisfaction, their physical and mental health status and actual work performance specifically during the implementation of a work-at-home scheme amidst the global pandemic which is the same objective of this study. The researchers gathered data from the respondents through an online questionnaire. The target respondents were contacted via emails and/or Messenger to request their consent to participate in the study. Moreover, the researchers employed several important ethical considerations and protocols in the course of the conduct of the study. For instance, the researchers had assured the respondents that the conduct of the study will be on the basis of upholding respect for their opinions or insights as well as ensuring them that the collected responses will be treated with utmost confidentiality as anonymity will be considered in the presentation of the gathered data in this research study. All the respondents have provided their consent to take part in the study. The survey questionnaires sent through Google forms were completed at a time agreed upon by the researchers and the respondents. The surveys were filled out by the respondents and these were collected and analyzed by the researchers. For the analysis of the gathered data, percentage and frequency count, weighted mean, and Pearson product-moment correlation test were used.

3. RESULTS AND DISCUSSION

This part of the paper presents, analyzes, and interprets the data gathered by the researchers. For clarity of presentation and consistency in the discussion, the data are presented according to the objectives of the study.

3.1. Personal and Professional Work Information of the Respondents

[Table 1](#) shows the information gathered from the respondents of the study which included their personal and professional work information. It can be noted that with regards to the gender of the respondents of the study, majority of them are composed of female respondents with 12 respondents equivalent to 60% as compared to their male counterparts with only eight respondents equivalent to 40% of the total number of respondents of the study. The increasing number of female employees working in financial and shared services was attributed to the continuous promotion of gender diversity in the sector and how it is viewed to be an influencing factor for making the business more competitive, thus accumulating more customers in the process ([Chin, Krivkovich, & Nadeau, 2018](#)). On the other hand, as for the age of the respondents, it can be seen that majority of the respondents are aged 41-50 years old with 11 respondents equivalent to 55%. According to [Bryson, Forth, Gray, and Stokes \(2020\)](#) the relationship between changes in the percentage of older workers employed and shifts in workplace financial performance was not determined to be statistically significant. Additionally, there is no correlation between changes in financial performance and changes in age diversity. This shows that, generally speaking, the age distribution in private-sector workplaces do not significantly contribute to the explanation of economic success. On the other hand, evidence showed that, either as a result of an increase in the number of older or younger workers, workplace labor productivity declines if the proportion of workers aged 22 to 49 years old decrease.

Table 1. Frequency and percentage distribution of the respondents in terms of their personal and professional work information.

Gender	Frequency	Percentage
Male	8	40.0
Female	12	60.0
Total	20	100.0
Age	Frequency	Percentage
31 – 40 years old	9	45.0
41 – 50 years old	11	55.0
Total	20	100.0
Civil Status	Frequency	Percentage
Single	11	55.0
Married	9	45.0
Total	20	100.0
Department	Frequency	Percentage
Accounts Payable (PC Payments)	9	45.0
Accounts Receivable	8	40.0
Accounts Payable (PO Payments)	3	15.0
Total	20	100.0
Employment Status	Frequency	Percentage
Regular	20	100.0
Total	20	100.0
Number of Years Working	Frequency	Percentage
6 years and above	20	100.0
Total	20	100.0

Further, with regards to the civil status of the respondents, it can be seen that majority of them are still single with 11 respondents (55%) as compared to those who are already married with only nine respondents equivalent to 45%. As such, according to research, married employees are more satisfied with their careers than their single co-workers and have fewer absenteeism and turnover. Thus, this implies that increased responsibilities brought on by marriage may raise the value and significance of a job (Trahan, 2017). Moreover, with regards to the department the respondents are working in, it can be seen that most of them are working in the Accounts Payable (PC Payments) with nine respondents equivalent to 45%. This was closely followed by those working in the Accounts Receivable with eight respondents equivalent to 40% and lastly was those working in the Accounts Payable which was only consisted of three respondents equivalent to 15% of the total number of respondents included in the study.

As for the employment status of the respondents, all of them are already regular employees. Due to the reduced requirement for recruiting and training new staff, tenured employees have some degree of job security. Employees with more tenure typically feel more secure about their careers and jobs, which leads to higher levels of motivation, productivity, and loyalty to the company or organization they are working for Hunt (2017). Finally, with regards to the number of years working of the employees, all of them have been working in the sector for already 6 years and above. It was noted that shorter tenure allows for greater inventiveness and a more modern appearance, which is advantageous for both the company and the employees. A new hire brings fresh perspectives and is eager to get to know the business and do more. However, employees with longer tenure or number of years spent in the company can also be expected to bring in innovation that can allow improved systems and work processes (Janardhanan & Raghavan, 2018).

Work Lifestyle: The section presents the work lifestyle of the respondents specifically in terms of work prioritization, work satisfaction, and work performance.

Work Prioritization. The concept of work prioritization usually involves the way in which employees tend to decide what particular tasks should be completed based on their level of urgency or importance. Table 2 presents the

insights of the respondents with regards to their work lifestyle specifically their work prioritization while working during the time of a global pandemic.

Table 2. Weighted mean of the work lifestyle of the employees in terms of work prioritization.

Indicators	Mean	Verbal Interpretation
Since WFH schedule started during the COVID-19 pandemic, I have devoted more time for work and less time for my own leisure	2.90	Agree
Since WFH schedule started during the COVID-19 pandemic, I have devoted more time for work than for my family	2.10	Disagree
Since WFH schedule started during the COVID-19 pandemic, I have sacrificed my sleeping hours for work	2.25	Disagree
Since WFH schedule started, I have devoted more hours in working compared to the number of hours I've used before pandemic	2.60	Agree
Overall Weighted Mean	2.46	Disagree
Legend:	Range of Means	Verbal Interpretation
	3.50 – 4.00	Strongly Agree (SA)
	2.50 – 3.49	Agree (A)
	1.50 – 2.49	Disagree (D)
	1.00 – 1.49	Strongly Disagree (SD)

Based from the data presented in Table 2, with regards to the work lifestyle of the employees specifically in terms of work prioritization, it can be noted that the indicator “Since WFH schedule started during the COVID-19 pandemic, I have devoted more time for work and less time for my own leisure” had obtained the highest mean of 2.90 and was interpreted as Agree. On the other hand, the indicator “Since WFH schedule started during the COVID-19 pandemic, I have devoted more time for work than for my family” had obtained the lowest mean of 2.10 and was interpreted as Disagree. The overall weighted mean for work prioritization was 2.46 and was verbally interpreted as Disagree. This indicated that the COVID-19 pandemic and the implementation of Work from Home (WFH) scheme had allowed the employees to have more time to do their work and enhance their understanding of work processes while still being able to spend time with their families in their homes. According to Waltower (2022) WFH or remote work scheme was found to allow employees to work remotely, increasing their productivity, as well as allowing them to save on transportation costs and also allows the employees to prioritize their work without the presence of different forms of distractions or stressors.

Table 3. Weighted mean of the work lifestyle of the employees in terms of work satisfaction.

Indicators	Mean	Verbal Interpretation
Since WFH schedule started, I am less enthusiastic about my job	2.30	Disagree
Since WFH schedule started, during the COVID-19 pandemic, I feel overwhelmed by the number of things I need to do for work	2.75	Agree
I am having trouble seeing satisfaction and advantages of working from home since its implementation	1.80	Disagree
COVID-19 pandemic made me consider leaving my current job	1.55	Disagree
Overall Weighted Mean	2.10	Disagree
Legend:	Range of Means	Verbal Interpretation
	3.50 – 4.00	Strongly Agree (SA)
	2.50 – 3.49	Agree (A)
	1.50 – 2.49	Disagree (D)
	1.00 – 1.49	Strongly Disagree (SD)

Work Satisfaction. Another key component of work lifestyle of employees which is needed to be taken in consideration and examined closely is work satisfaction. This pertains to the level of contentment that the employees usually feel regarding their job. However, due to the impact of the COVID-19 pandemic, the employees' level of work satisfaction can also be affected in a certain degree. Table 3 shows the weighted mean of the work lifestyle of the respondents in terms of their work satisfaction.

It can be gleaned from the table that the indicator "Since WFH schedule started, during the COVID-19 pandemic, I feel overwhelmed by the number of things I need to do for work" gained the highest mean of 2.75 and was verbally interpreted as Agree. On the other hand, the indicator "COVID-19 pandemic made me consider leaving my current job" had the lowest mean of 1.55 and interpreted as Disagree. The overall weighted mean for work satisfaction was 2.10 and was verbally interpreted as Disagree. This indicated that due to the COVID-19 pandemic and the changes that it caused to the lifestyle and work setting of employees, this had caused them to feel overwhelmed by the things they need to accomplish and also due to being unable to separate their personal activities to their work or professional life aspect. According to Cheng and Kao (2022) the COVID-19 has sparked a number of psychological phenomena, including moral harm, extremely high levels of anxiety, dread of illness, acute stress, and depression, and the pandemic also has an impact on corporate workers' feelings of insecurity, job instability, and job satisfaction. Mohammed, Nandwani, Saboo, and Padakannaya (2022) also added that job satisfaction was substantially predicted by perceived work autonomy, work-family conflict, and COVID-19 pandemic anxiety, which together explained a significant variance in job satisfaction.

Work Performance. Another component of work lifestyle of the employees which is needed to be investigated well is the employees' work performance. The concept of work performance usually pertains to indicating how well a certain employee performs or fulfills his/her job and other related duties and responsibilities. During the time of pandemic, it can also be expected that this particular aspect can be affected as well. Table 4 presents the weighted mean of the work lifestyle of the respondents in terms of their work performance.

Table 4. Weighted mean of the work lifestyle of the employees in terms of work performance.

Indicators	Mean	Verbal Interpretation
Since WFH schedule started, I am having difficulties focusing on my work	2.25	Disagree
Since WFH schedule started, I am having problems finishing a certain task before the deadline	2.15	Disagree
Since WFH schedule started, I put less effort into my job than should have	1.60	Disagree
Since WFH schedule started, I feel less satisfied with the quality of work output I am giving	1.70	Disagree
Overall Weighted Mean	1.93	Disagree
Legend:	Range of Means	Verbal Interpretation
	3.50 – 4.00	Strongly Agree (SA)
	2.50 – 3.49	Agree (A)
	1.50 – 2.49	Disagree (D)
	1.00 – 1.49	Strongly Disagree (SD)

As shown in Table 4, in terms of the work performance of the respondents, it can be seen that the indicator "Since WFH schedule started, I am having difficulties focusing on my work" obtained the highest mean of 2.25 and interpreted as Disagree. On the other hand, the indicator "Since WFH schedule started, I put less effort into my job than should have" posted the lowest mean of 1.60 and interpreted as Disagree. The overall weighted mean for work performance was 1.93 and was verbally interpreted as Disagree. This indicated that the respondents do not see the pandemic and the WFH schedule as a factor that can make them or bring them difficulties in doing and focusing on

their work during the time of pandemic. As such, it was indicated by Patanjali and Bhatta (2022) that most employees claimed to have worked harder while at WFH in order to fulfill higher expectations and make efficient use of the commute time saved. As a result, organizational factors which includes autonomy and empowerment, individual independence, and a supportive atmosphere were essential for guaranteeing employees' productivity even in a WFH setting or implementation.

3.2. Psychological and Physical Health Impacts of COVID-19 Pandemic

The following tables presented the weighted mean of the psychological and physical health impacts of COVID-19 pandemic to the respondents of the study.

Psychological Health Impact of COVID-19 pandemic. Another aspect that was identified that is needed to be closely examined is the psychological impact of the COVID-19 pandemic. The implementation of various health restrictions and protocols and the uncertainty of the time had brought significant impact to the mental and psychological well-being of the employees and thus, can also affect their way of thinking and also, as a result, can also affect the way they are doing or performing their responsibilities at work. Table 5 presents the weighted mean of the respondents' perception of the COVID-19 pandemic's impact to their psychological health.

Table 5. Weighted mean of the psychological health impact of COVID-19 pandemic.

Indicators	Mean	Verbal Interpretation
In the duration of the COVID-19 pandemic, I often feel hopeless/depressed	2.20	Disagree
In the duration of the COVID-19 pandemic, I often feel little interest or pleasure in doing things	1.85	Disagree
In the duration of the COVID-19 pandemic, I feel less optimistic about the future	2.20	Disagree
In the duration of the COVID-19 pandemic, I am constantly worried that I or the people I love will get sick from the coronavirus	2.95	Agree
Overall, the mental health impact made by the pandemic has greatly affected my work performance	2.30	Disagree
Overall Weighted Mean	2.30	Disagree
Legend:	Range of Means	Verbal Interpretation
	3.50 – 4.00	Strongly Agree (SA)
	2.50 – 3.49	Agree (A)
	1.50 – 2.49	Disagree (D)
	1.00 – 1.49	Strongly Disagree (SD)

Based from the data presented in Table 5, in terms of the psychological health impact of the pandemic, the indicator “In the duration of the COVID-19 pandemic, I am constantly worried that I or the people I love will get sick from the coronavirus” obtained the highest mean of 2.95 and was interpreted as Agree. On the other hand, the indicator “In the duration of the COVID-19 pandemic, I often feel little interest or pleasure in doing things” gained the lowest mean of 1.85 and was interpreted as Disagree. The overall weighted mean for the psychological health impact of the pandemic was 2.30 and interpreted as Disagree. This indicated that the primary psychological impact of the pandemic mostly weighed on the worry or anxiety being felt by the respondents as to the spread of the deadly virus and the tendency of themselves and their loved ones to be infected and be isolated. According to Hamouche (2020) it was found that the COVID-19 pandemic has a detrimental effect on people's mental or psychological health. The sense of safety, the threat and risk of disease, confinement and quarantine, stigma and social exclusion, as well as monetary loss and job insecurity, are some of the stressors.

Physical Health Impact of COVID-19 Pandemic. With regards to physical health impact of COVID-19 pandemic, the researchers had also pointed this out as something that is also needed to be examined especially since the pandemic is also known to cause adverse impact on the way some people are taking care of their physical health and also constantly worrying over the physical health of their loved ones and if ever, they will return to doing their different preferred physical activities before the pandemic. Table 6 presents the weighted mean of the respondents' perception of the COVID-19 pandemic's impact to their physical health. Finally, with regard to the physical health impact of the pandemic, it was found that the indicator "In the duration of the COVID-19 pandemic, I am constantly worried about my physical health" gained the highest mean of 3.00 and was verbally interpreted as Agree. On the other hand, the indicator "Overall, the changes in my physical health during the pandemic greatly affected my work performance" gained the lowest mean of 2.40 and was verbally interpreted as Disagree. As such, the overall weighted mean for the physical health impact of the COVID-19 pandemic was 2.59 and was interpreted as Agree. This indicated that since the onslaught of the pandemic had caused restriction on the normal way of living of people and for them to do their regular exercise, this had caused them to worry for the state of their physical health due to lack of opportunity to go out more and breath in fresh air. In fact, according to Barkley et al. (2020) the COVID-19 pandemic has forced the closure of non-essential companies, which may change how people spend their free time. Because so many fitness and recreation centers have closed due to the pandemic, there may be a detrimental influence on physical activity and sedentary behavior of people. And as a result, energetic or athletic individuals may be disproportionately affected by the closure of facilities geared for physical exercise and affect their view of their physical health.

Table 6. Weighted mean of the physical health impact of COVID-19 pandemic.

Indicators	Mean	Verbal Interpretation
In the duration of the COVID-19 pandemic, I feel less good about my physical appearance	2.50	Agree
I have allotted less time on physical activities/exercising in the duration of the COVID-19 pandemic	2.45	Disagree
I consumed unhealthy foods more than usual in the duration of the COVID-19 pandemic	2.60	Agree
In the duration of the COVID-19 pandemic, I am constantly worried about my physical health	3.00	Agree
Overall, the changes in my physical health during the pandemic greatly affected my work performance	2.40	Disagree
Overall Weighted Mean	2.59	Agree
Legend:	Range of Means	Verbal Interpretation
	3.50 – 4.00	Strongly Agree (SA)
	2.50 – 3.49	Agree (A)
	1.50 – 2.49	Disagree (D)
	1.00 – 1.49	Strongly Disagree (SD)

3.3. Correlation of Work Performance and Work Satisfaction to Respondents' Demographic Profile

The following tables show the presentation of the correlation of work performance and work satisfaction of the employees to their demographic profile. The tables (Tables 7 to 9) present how specific profiles such as gender, age, and civil status affect or influence the work performance and work satisfaction being felt or experienced by the respondents during the pandemic.

As can be gleaned in Tables 7 to 9, the test of relationship between gender, age and civil status to work performance and work satisfaction revealed p-values lesser than the alpha when tested at 0.05 level of significance. Thus, these results give an interpretation that the test of relationship between gender, age and civil status to work performance and work satisfaction perception is not significant. This implies that the above-mentioned demographic

profile indicators do not negatively affect the employees' work performance and level of satisfaction. In fact, according to the study conducted by [Staton \(2018\)](#) with regards to examining the gender, marital status as well as parental status, it was revealed that these demographic profiles do not have a significant relationship to their job satisfaction but rather, it is the different factors affecting their organizational commitment to their work that can enable them to see if they are performing well and achieving satisfaction with their line of work.

Table 7. Test of relationship between gender to work performance and level of satisfaction.

Gender			
	P – Value	Decision	Verbal Interpretation
Work Performance	0.302	Accept Ho	Not Significant
Work Satisfaction	0.768	Accept Ho	Not Significant

Table 8. Test of relationship between age to work performance and level of satisfaction.

Age			
	P – Value	Decision	Verbal Interpretation
Work Performance	0.276	Accept Ho	Not Significant
Work Satisfaction	0.827	Accept Ho	Not Significant

Table 9. Test of relationship between civil status to work performance and level of satisfaction.

Civil Status			
	P – Value	Decision	Verbal Interpretation
Work Performance	0.698	Accept Ho	Not Significant
Work Satisfaction	0.378	Accept Ho	Not Significant

3.4. Correlation of Employees' Psychological and Physical Health to their Demographic Profile

The following tables ([Tables 10 – 12](#)) present the correlation of employees' psychological and physical health to their demographic profile.

Table 10. Test of relationship between gender to psychological and physical health.

Gender			
	P – Value	Decision	Verbal Interpretation
Psychological	0.836	Accept Ho	Not Significant
Physical	0.600	Accept Ho	Not Significant

Table 11. Test of relationship between age to psychological and physical health.

Age			
	P – Value	Decision	Verbal Interpretation
Psychological	0.919	Accept Ho	Not Significant
Physical	0.217	Accept Ho	Not Significant

Table 12. Test of relationship between civil status to psychological and physical health.

Civil Status			
	P – Value	Decision	Verbal Interpretation
Psychological	0.919	Accept Ho	Not Significant
Physical	0.824	Accept Ho	Not Significant

The correlation tests between gender, age and civil status to employees' psychological and physical health revealed p-values greater than the alpha when tested at 0.05 level of significance. Thus, these results give an interpretation that the test of relationship between gender, age and civil status to employees' psychological and physical health is not significant. This implies that the above-mentioned demographic profile indicators do not

negatively affect the employees' employees' psychological and physical health. This is contrary to the findings of the study of Wang et al. (2021) who found out that there had been some significant gender differences when it comes to viewing the mental and physical impacts brought about by the pandemic. Gender differences were evident for mental health protection particularly among male by means of staying with the children and overseeing their health. Wang et al.'s study also coincided with the study of Vloo et al. (2021) which noted that the COVID-19 pandemic's effects on mental health seem to exhibit clear gender differences, with women reporting higher rates of depression and men reporting higher rates of anxiety.

3.5. Correlation of Work Performance and Work Satisfaction to Employees' Psychological and Physical Health

The following tables (Tables 13 and 14) present the work lifestyle, specifically that of work performance and work satisfaction of the employees and how these affect or correlate with their view of the psychological and physical health impacts to them of the COVID-19 pandemic.

Table 13. Test of relationship between work performance to psychological and physical health

Work Performance			
	P – Value	Decision	Verbal Interpretation
Psychological	0.006	Reject Ho	Significant
Physical	0.042	Reject Ho	Significant

Table 14. Test of relationship between level of satisfaction to psychological and physical health

Work Satisfaction			
	P – Value	Decision	Verbal Interpretation
Psychological	0.041	Reject Ho	Significant
Physical	0.306	Accept Ho	Not Significant

Using the Pearson's correlation, the effect of psychological and physical health aspects to the work performance and work satisfaction of the employees were analyzed. At 0.05 level of significance, psychological and physical health have p-values below 0.05 which means the correlation of each factor to work performance is statistically significant (Table 13). The aforementioned factors had a significant effect to the work performance of the finance shared service employees of the government contracting company. It means that an employee who is overwhelmed by the changes in work set-up and the amount of work brought by the pandemic affected their overall health. Disturbed psychological impact and anxiety of getting infected by the virus during the pandemic affected the productivity of employees. These factors also have a positive relationship with the level of working performance. However, there is no significant relationship between physical health and work satisfaction (Table 14). The work from home set-up contributed greatly as employees can spend more time with their family and continue working at the same time amidst the pandemic. As such, it can be noted that this particular finding correlates with the findings garnered by Saleem, Malik, and Qureshi (2021) who stated that maintaining adequate levels of employee performance (EP) during uncertain times, like the COVID-19 partial shutdown, is a major problem for many firms. Pandemics and other stressful life events can have a major detrimental impact on a person's mental health and psychological functioning. These mental and psychological conditions include stress, anxiety, mental disorientation, social isolation, and depression, to name a few. Additionally, it was mentioned that people endure worry, fear, and dissatisfaction as a result of being isolated because of Covid-19. Like COVID-19 uncertainty, major changes in a person's daily routines are also linked to it. These changes have the potential to exacerbate stress, sadness, and anxiety, which in turn may have an impact on a person's physical health.

4. CONCLUSIONS AND RECOMMENDATIONS

Based from the findings of the study, it can be concluded that there is no significant correlation found between the work lifestyle and the respondents' demographic profile as well as their perceived health impacts of the pandemic and their demographic profile. However, there is a correlation found between the work lifestyle of the employees and their perceived psychological and physical health impacts of the pandemic. This only proved that the mental and physical well-being of the employees and how they see these two aspects being affected by the changes brought about by the COVID-19 pandemic can negatively impact how they perform in their work and also how they are developing their sense of satisfaction in relation to their job. As for the recommendations for the present study, it can be noted that necessary activities especially which can be done and provided online are needed in order to promote and improve the psychological or mental health and physical well-being of the employees especially since there is still the threat of the COVID-19 pandemic. Webinars and other online recreational activities that can allow the employees to pursue their hobbies and interests as well as encourage them to still do physical activities while at home can be helpful in improving their psychological and physical health while also ensuring that they can function well at work. Also, it is recommended to provide the employees real-time updates and information regarding the COVID-19 pandemic in order to ease down their worries and anxieties. Moreover, the employees should be trained on different ways or approaches in order to allow them to manage their work performance and maintain their commitment and satisfaction in their work amidst the global pandemic and its threats.

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