

COVID-19, WORK DISRUPTION, COST INCREASES AND THE IMPERATIVE OF COST MANAGEMENT STRATEGIES IN ORGANIZATIONS: A CONCEPTUAL SYNTHESIS

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Abstract

The world is in turmoil as COVID-19 disrupts every segment of society. Both developed and developing countries are at the receiving end of the impact though in disproportionate levels. Organizations, be it private or public, have had their activities negatively impacted resulting in either full closure or temporary suspension of organizational activities, employees were asked to stay at home, thus, affected demand and supply of goods and services. The existing scenario is the motivation of the study. The objectives is to highlight the extent of disruption to office work, value chain and cost increases in the era of COVID-19 and how organizations can adopt cost management strategies. The study adopted descriptive research design. It applied the literature review methodology whereby existing web-based reports of professionals and businesses were reviewed to obtain secondary information for the analysis. Taylor's scientific approach and the theory of governmentism provided the underpinning theoretical basis while disruptive theory and resource theory provided the analytical framework. Based on information extracted from the existing literature, the study found that COVID-19 was devastating with disruption to physical office work environment and caused many organizations to incur unexpected costs arising from value chain disruption. The study recommends the use of remote working technology and deployment of cost management strategies. There is also an urgent need for automation of business processes, procedures and activities. The outcome provided a practical discourse for analysis of the early and ongoing effect of COVID-19 on organizations and has practical implication on organization strategic decision-making concerning office work environment adaptation, employees' public health and safety concerns against capital expenditure incurred in a pandemic period. In conclusion, the pandemic altered many organizations' office work environment. The lockdowns and physical distancing measures introduced made it more difficult to maintain the usual office design and existing work relationship amongst employees.

Keywords: COVID-19, Office Work Disruption, Remote Working, Cost Increases and Cost Management Strategies.

Introduction

COVID-19 pandemic represents a typical example of when there is disruption in an economy (Bakalla,2020). Other past pandemics associated with disruption according to Parker (2020) includes: Spanish flu (1918), Asian flu (1957), Hong Kong flu (1968), HIV/AIDS (1981), and Swine flu (2009). The current disruption is having dire devastation on human lives, peoples' livelihoods', societies, businesses and economies of several nations (Parker, 2020). About 2.6

billion people are quarantined at home across the world in the months of March and April, 2000 (Laurent, 2020). Several businesses were either closedown or engage in minimal activities. Organizations' office work environment is impacted due to lockdown, making it difficult for employees to physically attend to office work. Shortage of labour force and disruptions in supply and demand logistics also arose due to the unprecedented shocks from the pandemic (Hobbs, 2020). The economic impacts arising from the disruption are enormous with attendant increases in national unemployment statistics, worsening government budget and decreases in national gross domestic product (Chen, Igan, Pierri & Presbitero, 2020). Activities in stock markets across the world declined sharply, and unemployment rate rose spirally (Romed, Hendrik & Tushar, 2020); in the US the spiral unemployment rate rose over 15 percent the highest number since the great Depression (Parker, 2020). The disruption was not limited to a few countries but rather the world all over affecting health systems of nations and several other sectors such as the manufacturing, automotive, aviation, oil, telecom, tourism, and construction and food sectors. Generally, world economic activities slumped to the lowest point and predictions by renowned international bodies such as International Monetary and World Economic Forum and World Bank, points that the world is headed for economic recession and global financial crisis (Lucchese & Pianta, 2020). Globally, disruption to firms operations and supply chains were highly visible (Haren & Simchi-Levi, 2020) as weaknesses in global supply chains were exposed resulting into revenue losses, unfulfillment of both demand and supply deliveries in the period (Linton & Vakil, 2020). Both just-in-time production systems and traditional production systems across the world were not only hard hit, the negative impact on global supply chains caused increasing strain on trade relations between countries (WBCSD, 2020).

According to reports of International Labour Organization (ILO) (2021) and World Economic Forum (2021) for the period of January 25-29, 2021 indicate that about 93% of the world's workers were placed under some form of restriction whereby 8.8% of global working hours were lost in 2020 when compared with the fourth quarter of the year, 2019 which is equivalent to 255 million full time jobs. Risk of labour dislocations continued to heighten due to lingering high unemployment and high levels of indebted among developing economies. Concentration of job losses is more intense in services sector as they unable to work off-site. Human costs in terms of life lost, rising cost of poverty levels, derailed career and increases in social unrest will drastically affect global recovery from the disruption (James, Martin, Andres, Rebecca, Karen &

Michael, 2021). According to some estimates about 95 million of people across the world have entered into extreme poverty since 2020 while 80 million more have become undernourished compares with the pre-pandemic levels (James et al, 2021). Estimates also indicate that global trade fell by an annual figure of 9% or slightly lower in 2020 exacting heavy economic toll on both developing and emerging economies that are trade dependent (James et al, 2021).

Parker (2020) however, notes that prior to the pandemic, manufacturing firms in the United States recorded nine percent (9%) in earnings before interest and tax (EBIT) on the average. Oliver Wyman Financial Database (2020), however indicated that US manufacturing firms' EBIT in the first quarter of 2020 on the average dropped to seven percent (7%) ; in the second quarter of the year, it dropped further to three percent (3%) and at the end of the year it dropped to a negative territory of twelve percent (-12%) (Romed, Hendrik & Tushar, 2020). The disease impact on the bottom-line result of firms across the world was significant depending on the crisis shape. According to findings from Oliver Wyman survey of top-level executives of global manufacturing firms, majority of the executives expect a “U-shape pattern (Romed, Hendrik & Tushar, 2020). The uncertainty levels of the pandemic seemingly caught firms unawares on what steps to take. Accentuated the more is how the virus will unfold going forward, considering the forecasts provided by renowned institutions and governments which keep on changing dramatically from, day to day and week to week giving room for fundamental forecasting. Office work was either put on hold or some engage in skeletal service while a few others attended fully to work especially those in critical sectors declared as essential services like the medical, pharmaceuticals and food sectors. Firms in the essential services experienced some sort of boom while those in the non-essential services' category continue to experience severe distortions and hard times as their business activities were almost grounded with significant losses. This was not surprising as many firms failed to take timely reactive short-term and long-term measures.

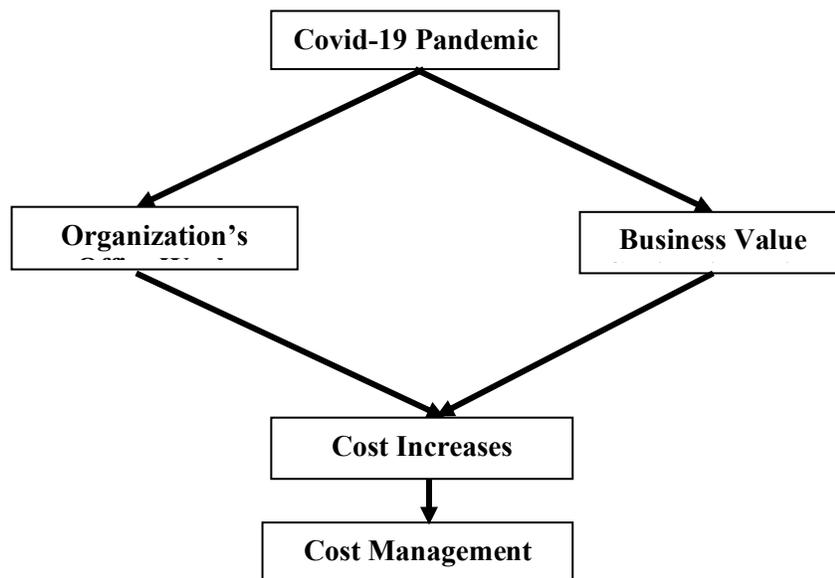
The hitherto office work environment of firms' bustling with employees' usual attendance and interactions suddenly became deserted due to the pandemic. Physical office work is considerably impelled and office work environment began to adjust as firms continue to explore alternative methods like technological driven methods for employees to attend to work from home or remote locations. These are emergencies with knee-jerk responses that invariably have implications on organizations' budget in the form of cost increases never contemplated. For instance the

Australian Bureau of Statistics (ABS) (2020) reports that about 70% Australian firms have had to change the modus operandi of their organizational offices while responding to COVID-19 disruption. This nevertheless calls for investigation of some sorts to provide understanding about how firms are reacting to the new normal and the challenges associated with it. However, from the extant literature, a few studies have delved into this area of knowledge suggesting that more research inquest is desirable. Interestingly this is the overriding motivation behind the study. Against this backdrop, this study intends to conceptually assess effects of COVID-19 on office work disruption and organizational costs. Highlights how COVID-19 has impacted office work environment, operational costs and how firms’ management can explore cost management strategies to curtail increasing cost of operation due to the pandemic.

2.0 Review of Literature

2.1 Conceptual framework of the Study

The study conceptual framework is designed is follows:



2.2 Theoretical Framework

Every human and organizational setting has one form or the other of governance structure in providing understanding; hence the study is anchored on the Foucauldian (1980) theory of governmentality. The theory is derived from what Miller and Rose (1990) espoused in their work concerning the exercise and workings of political power and governance in a democratic setting. The tools constitute formal apparatus of a state by which lives of citizens’ of a country are

governed (Rose & Miller, 1992) including how organizations conduct activities and its relations within a governed sphere. It recognizes the individual element as a self-regulating agent, having freedom that is conditional within a defined autonomy and his actions facilitated and constrained (Foucault, 1982; Miller and Rose, 1990, 2008). This apart, political rationality of government notion as advocated by Rose and Miller (1992) is very paramount in this study. It discusses issues that relate to organizational costs, waste and efficiency. Covid-19 disruption has compelled government intervention in daily routines in pursuit of national and corporate ideals and objectives implemented through equipment, procedures, documents, calculations. These measures have caused citizens to be indoctrinated to observe behavioural patterns (Parker, 2020) such as compliance with COVID-19 guidelines.

It is more than evident that the organizational world operates with formal organizational design, working routine for staff and behavioural customs that are normalised either formally, informally or both (Rose & Miller, 1992) and reinforces the governmentality theory which explains how governance at a distant affects societies, organizations and individuals (Dean, 1999). Governmentality according to Lapsley and Miller (2019) is a powerful instrument in contemporary society which has been extended to other sectors emphasizing persistent managerialism. It involves inculcation and transmission of ideologies and values including interventions of some sorts in visible ways through organization apparatus and tools, procedures, and occupational health and safety (Dean, 2009). It is strategic to the organization, its design including the internal and overall governance structure (Jeacle & Parker, 2013).

Governmentality can be seen in the wake of COVID-19 in the form of interventions made by several governments across the world in the form of lockdown and imposition of health protocols measures. The action is aimed at risk minimization of community transmission due to the impending danger (New Zealand Government, 2020; Australian Government Department of Health, 2020). The lockdown actions are essential in the short run to slow down infection rate and restrict local transmission as well as international transmission and prevent community spread (Singh, 2020). These preventive measures are targeted at forestalling further rise of pandemic pending when an efficacious vaccine will be developed (Lichfield, 2020). The expected outcome is to save lives and livelihoods and protect the economy. Unfortunately, the lockdown caused a lot of unexpected pain to citizens and organizations' with far reaching

economic consequences. These include changes in organization behaviour and culture as well as bringing a damning screeching halt to business activities.

2.2.1 Disruptive Theory

Disruptive theory describes a market-based scenario accessed by products and services based on the performance characteristics demanded by customers and provided suppliers. Innovations (technology or products) in the market are identified as sustaining or disruptive based on how performance characteristics align with the attributes valued by customers (Christensen, [Michael & Rory, 2004](#)). The theory can be widened to describe any situation that shakes an industry or market where firms happen to stumble. COVID-19 pandemic in whatever angle it is assessed has been a serious disruptor unlike any event seen in recent times. It has forced a lot of sweeping changes as to how people need to live and work, and how businesses need to respond. A large space of void has been created due to lockdown and social distancing in the business and social world. To keep businesses operating, allowing people to stay connected perform work from home and to shop from home, the use of disruptive technology cannot be overemphasized. Dozens of secular technologies abound that could be of immense benefits for overcoming the pandemic disruption. Increased reliance on digital technologies is therefore a wake-up call for business organizations if they are desirous to drive the much needed resilience and innovation in the face of the pandemic challenges. Countless technological tools abound that can be used ranging from contactless payments methods, automation and workplace collaborative tools. Technology's effect has contributed to the interruptions of world employment status-quo. The automation of systems have either replace humans or change the roles of humans in countless number of ways (Mughal,2016). Technology usage has again been accelerated the more by the pandemic where more workers now work fully or partially remotely, thereby changing the nature of their work. The result has caused isolation, complications in the blending of work and family life, and the same time learning how to accomplish familiar works in a virtual environment that is unfamiliar (Susan,2021)

2.2.2 Resource-Based Theory

The resource-based theory stipulates that firms need resources and capabilities to deal and compete in a new environment which is also characterized by competitive landscape that is rapidly changing (Hitt, Arregle & Holmes, 2021). Whatever disruption that occurs be it environmental or otherwise, routines need to change quickly in such a way as to allow firms engage in the acquisition and

development of new resources, bundle them, in order to build rapidly new capabilities (Silmon, Hitt, Ireland, & Gilbert,2011). Due to the lockdown and the accompanied recession, many firms suffered depletion in revenue as a result they experienced serious cash flow problems. With the new normal imposed by the pandemic firms must be prepare to adapt. To do this they need to develop dynamic capabilities in managing the resources more flexibly and efficiently (Teece, 2007). Many firms according to Hitt Arregle and Holmes (2021) have demonstrated the ability to be adaptive to the pandemic in the short-run they therefore need different resources and new ways with which to use the resources in the long-run (Hitt, Arregle & Holmes,2021). This of course gives impetus to the importance of resource-based theory.

2.3 Theoretical Exposition

2.3.1 COVID -19 and Offices of Business Organization

COVID-19 has undoubtedly turned the entire world and by extension office work upside down. It made many employees in different employ of organizations to spend the most of 2020 separated from their office colleagues. It conditioned others to new way of relationship where they just log into the web to exchange greetings with one another every passing day from their individual bedrooms, living apartments and cobbled-together places of work (Owen, 2020). It has also steadily introduced new behavioural patterns and social norms amongst employees which are fast becoming part of organizational culture. Throughout the year 2020 and the early part of the year 2021, the horizon for business firms has remained dicey with clouds of uncertainty. COVID-19 crisis is still festering with no ominous sign to disappear soon. Organizations are compelled to face unprecedented change whereby corporate governance, locus of accounting, control, communication and accountability are impacted. Offices of organizations which have remained a central driver of business strategies and activities and people's daily lives have now taken centre stage (Jeacle & Parker, 2013). A firm's office physical arrangement on the other hand is also a significant aspect of the accountability and control function including its engagement with the external environment (Parker & Jeacle, 2019). However, inescapable disruption tends to affect firms' office environment in today's COVID-19 environment. The usual densely populated office environment appears no more to be the case as most employees are disconnected by the pandemic from their work environment.

2.3.2 Organizational Design and Efficiency

In historical context organizational design tells more about efficiency. A good understanding of past trends in organization design and organization's management agendas reveal significant implications to organizational health and safety. Indeed from the 19th century organizational design has been an area where governmentality is exercised (Jeacle & Parker, 2013) while efficiency was largely advocated for in the period of scientific management led by Fredrick Taylor and his compatriots. The philosophy of efficiency was central to management thinking of the period which gained substantial roots to the extent that, the community viewed it as a socially desirable value. From there on more awareness amongst management scholars grew tremendously wherefore government began to focus more attention on the public sector and national efficiency including waste. Thereon scientific principles of systems and efficiency were developed for office management drawn from Taylor's theories (Leffingwell, 1917). The central prescription of scientific management for office management was basically routines and tasks standardization as a basis for controlling efficiency as well as outputs (Fredrick, 1920). However, as time went by organization office processes, time records, time and motion studies, and elimination of activities found to be unnecessary should be eliminated (Turner, 1929). Further analysis of time, motion, space and supervisory efficiency provided more exposition about organizational office design which till date has remained dominant (Martin, 2003).

2.3.3 COVID-19 and Tele--working from Home

It is no longer a secret that a vast majority of the world population are under lockdown occasioned by the pandemic. Several organizational workplaces have also become more inaccessible by employees. Existing jobs in various industries and organizations across the globe have become difficult to perform. COVID-19 conditions have however made it certain that a new way of attending to office work apart from physical attendance need to be worked out. More compelling is the fact that predictions indicate that the disease would not be disappearing any time soon (Owens, 2020). It does appear that working from home looks to be the alternative option and way of performing office work in the foreseeable future. It can only be driven by digitalization apparatus and its associated relief to a large extent indicate that office work can be performed online. The idea has given the necessary impetus for digital infrastructure development. Acceptance by organizations has been pretty slow and sluggish but surprisingly the pandemic has given it unprecedented acceleration where over one third of organizational jobs are

performed from home (Dingel and Neiman, 2020). The teleworking discovery has over forty years' history as recorded in the literature. Fortunately, the abrupt nature of the COVID-19 situation provided a basis for wider accelerated acceptance amongst private and public organizations around the globe. This was never a contemplation prior to the disease outbreak where physical office work attendance has taken strong footing and well entrenched. Digital transformation from insightful evaluation has come to stay to revolutionize office work environment providing significant impetus for the application of information technologies. Current development in information technologies has been identified to fast-track online work (Erson, 2020). Its usage has also been extensive creating numerous opportunities that were never envisaged for remote-working applications and platforms. Although remote-working landscape is not new per se, it is steadily gaining tremendous support with numerous advantages. However, there is still some litany of issues that are to be contending with.

Remote-working platforms have invariably introduced the new normal and are conducted through a variety of ways depending on the choice of the user, flexibility and compatibility with office work systems and procedures. Teleworking technology is one of such. It has practically made it possible for employees to attend office work even from the comfort and confines of their homes. It has however made it in such a way that physical office work arrangement seems is on a transition insofar as COVID-19 persists. Other technologies with significant potency that are embraced include the block chain, artificial intelligence, big data and industry 4.0 which have provided unexpected transformations (Mello & Ter-Minaaain, 2020). It is important to note that the technologies though profound are not entirely free from threats. Its usage definitely is ushering in a new orientation and culture where employees can deliver work schedules electronically devoid of physical contact with one another. That apart its astounding novelty and considerable experimentations have indeed attracted many years of extensive discussion (Hinsliff, 2020). With teleworking technology, office work performance from diverse locations apparently tilts toward positive and productive outcomes (Short, 2020).

There is an ongoing debate among scholars and management scientist that an expansive organizational commitment is required to support why employees should work from home. Beyond this, it raises also the fundamental question about adequacy of working from home and the supportive personal office infrastructure required including office health and safety

regulations. These and many more significantly determine to what extent the organization is required to contribute towards remote working infrastructure set-up and main tenance costs (Parker, 2020). The suitability of a technology for copying and communicating by teleworkers, how office times is to be organized at home, the extent to which virtual meetings are to be held, the management of possible ensuing work stress, employees commitment, relationship with families including management of social isolation to ensure maintenance of personal mental health is something that should be great concern to a firm's management (George, 2020; Knight, 2020 and Gaskell, 2020).

However, it is interesting to note that according to several surveys on teleworking during the pandemic, majority of office staff respondents were disposed to work some days within the week in the employers' offices and other days at home while minority of the staff elected to work fully in the employer's office rather than at home (Magolies, 2020; Lister, 2020 and Kasperkevic, 2020). This portray a shift in emphasis wherefore physical office working environment is on a transition to remote working environment in the light of observance and compliance with the pandemic protocols imposed. The acceptance and usage of teleworking technology has also caused commentators' some worry concerning entronement of hybrid office arrangement or a combination of both offices and home employers (Leggart, 2020; Short, 2020). From studies conducted there are indications of positive acceptance of teleworking amongst employees: It has influenced management attitude about fears associated with the pandemic such as elimination of non-productivity and deep considerations pertaining to cost reduction and savings (Brower, 2020; Ritschel, 2020). Sequel to this, strategic cost management techniques and value optimization strategies can only be appropriate in the circumstance.

2.3.4 COVID-19 and Background for Cost Increases

According to Deloitte (2020) the suddenness of COVID-19 got many organizations unprepared. The organizations appear to have hence less palpable burning desire to approach the associated cost as required. However, time and efforts were deployed by organizations in modelling for future revenues to the detriment to cost models. The aftermath can be observed in the form of lack of cost transparency, lack of structural control and strategic reorientation of the organization bottom line. Mutual understanding was lacking especially among business and finance personnel. They appear to be working as standalone departments which inevitably resulted in the

drifting apart of organization's cost, operating and business models. Global financial markets fell to all time low beyond the points recorded in the 2008 recession (PwC, 2020). This involves but not limited to costs relating to disruption of value chain, collection of account receivables, contract termination, idle time wages/salaries to employees, wastages in business processes, keeping of unsold inventories, and maintenance of idle productive machines. It includes cost of refocusing attention on educating employees on how to exhibit organizational behavioural patterns despite working remotely. It also include implicit and explicit costs such as employers investing massively on gadgets and other required communication technologies and the designing into a hub form for the purpose of intervening and monitoring staff operational activities outside the physical office space (Parker, 2020). Risks are also bound to be inherent particularly in the use of these devices, as such, cost would be borne for advocacy to build mutual trust and better communication with specific focus on outputs other than process (Pfeffer, 2020).

Anxiety, apprehension and fears have become the common sight due to the level of uncertainties that resulted from the emergence of the pandemic. Apart from the speed of spread, the likely duration, there are possibilities of new waves and variants that will emerge that would have impact on volatility related to demand and supply forces (Deloitte ,2020). The world and national economies are in turmoil with grave depressing cataclysmic effect. It appears palpable that another round of global recession is in the offing. Somehow corroborated was a global report on CFOs by PwC (2020). It revealed that 71 % of the respondents indicate that their biggest fear was for a recession but about 77% of the respondents are concerned about considering cost containment while 65% indicate deferring or cancelling of investments (PwC, 2020). The unprepared business firms have consistently suffered plummeting revenue profiles while struggling in some ways to ensure adjustment to their cost and business models (Deloitte, 2020). Revenue generation, accounts collection, value chain cost activities of many businesses were greatly undermined. Cost to business firms have continued to soar beyond expectations which prompted some form of palliatives from governments which ranged from tax rebates to granting of moratorium on loans and social intervention programs (PwC, 2020). The essence is to enable business firms withstand the headwinds associated with the pandemic (PwC, 2020). Increasing use of robot to perform certain industrial tasks that were previously manpower-based cannot be overemphasized. According to World Robot Federation (2019) the use of industrial robots is on

the increase such that, robots orders increased five-fold especially between 2001 and 2017. Although the initial acquisition cost of robots is substantial but competition against it cannot be sustained because of its decreasing cost as robots are increasingly skilful in performing tasks (Veysel, 2020). According to Lufkin (2020) the increasing use of robots in schools, nursing homes and offices has caused population ages and workforce to shrink sharply in Japan. Increased automation of business firm processes and procedure have also been on the increase with attendant increase in operational costs. Surprisingly increasing automation has also in terms of production costs in some countries, lowered labour wages (Ford, 2018). Other new technologies including automation have the capacity to reduce labour in production activity, decrease wages and reduce employment (Ford, 2018).

2.3.5 Cost Management Strategies in the Period of Economic Disruption

The fallout from COVID-19 calls for urgent attention for an organization to reorganize its office environment, re-strategize its business models and consider cost management reduction strategies to be resilience going forward. Whether it is office redesign, value chain re-engineering and remote working it boils down to cost. A business cannot take its cost structure for granted in an era characterised by severe distortions and disruptions. Cost reduction must be a top priority and cannot take backstage in the minds of business leaders. It requires a holistic approach that should take into cognizance the various value chain stages in the supply chain, working capital hitches, cash management problems, revenue crisis and disrupted workforce environment. These require engaging in profound preparation and assessment of the entire business activities where cost reduction techniques become more appropriate and at the same time compelling.

Cost reduction is more than necessary particularly with drastic drop in sales revenue which ordinarily accelerates concerns about inability in dealing with strategic business objectives that relates to liquidity, profitability and return on investments. These are significant performance measures that cannot be overlooked because of how critical they are in measuring business short- and long-term sustainability. The desire for constant revision of sales strategy with particular focus on sustaining customers' behaviour and loyalty cannot be ignored. Consideration of existing purchase orders with customers and renegotiation of existing contracts with suppliers

should be emphasized particularly when projected sales forecast are expected to be affected. Creative and innovative ways to optimize collection of outstanding accounts receivable as a way to reduce possible bad debts and develop sustained relationship with customers is another possible way to deal with emerging difficulties that may arise in the payment of accounts receivable. Budget forecast should undergo constant review to identify areas of wastages while insightful deep thinking should be put into prioritizing expenditure and their impact on balance sheet and financial results.

With customer changing preferences revealed by the pandemic, product differentiation to meet customers' consumption patterns should be part of an overall business strategy and plans. Labour optimization strategy should come handy, by giving consideration on the movement and redeployment within and outside the organization as a way to create the much-needed sustained value creation to reduce labour cost and avoidance of possible redundancy which many organizations seek to pursue in the interim. In the meantime capital expenditure in some non-productive assets should be put on hold temporarily. Expenditure on discretionary spending on promotion and marketing should be downplayed in budget consideration, particularly with respect to organizations that witnessed drastic drop in reported revenue. A reflection and reappraisal of supply chain of firms should be considered. Questions bothering on envisaged shortages of productive inventories or possible increases in cost of sales should be considered in the light of the pandemic lockdowns. Cost associated with loss of sales, betrayal of customer loyalty and breach of trust can be avoided by engaging in appropriate stocking of inventories to avoid dangers of under or overstocking to ensure seamless productivity and servicing of customers when the need arises. Businesses should refrain from any temptation during the pandemic that would cause them to lose customers. Creation and maintenance of steady customers' relationship through development of appropriate crisis communication strategies to constantly keep customers more abreast, protect their interest and the business interest should be a desired policy to be pursued.

Emphasis on priority spending should be given desired attention by engaging in critical review of spending plans which relate to travel plans for physical attendance to meetings, contract discussions, trainings and other physical engagements. These activities usually result in huge travel and accommodation costs. Leveraging on the use of telecommunication technology in the

form of webinars and zooms should be encouraged which would significantly reduce large proportion of these costs. The need to constantly ask the question about what the business can do without should be cultivated to proffer possible answers to the questions. By so doing it becomes easier to possibly identify those costs that can drive profitability growth prospects and those that are not directly linked to the business capacity which drive bad costs that can be eliminated subsequently. In the meantime a holistic review of the organization various processes needs to be undertaken. This may reveal areas of duplications that can be avoided and where automation is required, it can be instituted. Such exercise can also help to reduce errors if found and make processes and procedures simpler thus reducing the hitherto associated costs. Apart, development of consciousness of thoroughness that questions what can the business do with less cost to achieve the same level of result or success should be encouraged. Unproductive asset portfolios still held by the firm should be identified and evaluated with the intent to dispose them to free some level of liquidity to enhance capacity to achieve the same or more results. Businesses can as well challenge themselves about what they can do differently by identifying activities that are not core to the business and consider outsourcing such activities to save cost while giving desired time and dedication to core business activities. Of importance also is that organizations should consider setting up special purpose committee charged with responsibilities in identifying those services that can be shared within the organization to further reduce costs.

It is also compelling to embark on structural reform of the organizational setting. Such would provide the necessary safeguards required to ensure competitive positioning of the business and also for potential growth prospects. Decision making that would affect temporarily freezing on staff or employees hire, key contracts renegotiations including delaying and possible review of capital expenditure should be pursued as short-term measures. Constant checks on business activities that are responsive are needed to be put in place. Cost rebooting systems should be considered a strategic choice to ensure an agile and scalable business models that can drive possible reduction of duplicated functions, activities, inefficiencies, non-strategic cost activities while improving resource flows to strategic areas with impact on revenue generation. A concerted and well developed operational methodological approach of determining the organization total addressable cost baseline is required. Cost improvement and savings initiative may be identified in the process such as those related to indirect cost spending associated with procurement of goods and services not linked directly to manufacturing and delivering of goods

and services. Examples of such expenses are travel expenses, office supplies, trainings and hiring fees. Others are contingent liabilities of employees who do not have clear job description and reporting lines whose salaries are processed outside the payroll of the company. Controllable costs should be scrutinized such as taxes and depreciation including emphasis on exploring different cost drivers that generate cost. Special focus can be made on both tactical and strategic outlook which bothers on re-evaluation of the organization service levels based on demand, rationalization of reporting needs and standards with considerable long-term benefits. Emphasis on simplification, standardization of work, re-engineering and automation of end to-end business processes can improve office design and governance processes. A deliberate realignment of the organization structure to fit into the overall business models wherein staff roles and responsibilities need to be redefined and capability strengthened to reduce layers of control and bureaucracy thereby leading to reduction drastically.

3.0 Methodology

The study adopted the descriptive research design. The choice of the design is based on the purpose which according to Blumberg, Cooper and Schindler (2005) is to provide a picture of a situation, person or event and how events are related to it. The information gathering is basically the literature review method and it is in two folds. First it relied on published literature that focused on COVID-19, organization office design and operational costs; secondly, it relied on internet and published experts' reports. The study believes that the two sources of information would provide reasonable, timely data to address the emerging issue and also offer timely analyses including evaluations which can accumulate into building an emerging literature on the subject area. Most of the papers were authored by a broad range of professionals which include journalists, management consultants, organization designers, strategic and change management scientists and academics, as shown by Google search engine deployed. The selected contemporary published articles were further classified into themes which relate to organizational office work efficiency, management and cost control. This procedure was undertaken to ameliorate excessive risks relating to both irrelevant and relevant papers. This approach is purposeful sampling because it considered only those materials that are truly relevant to the central focus of the paper (Kim & Kuljis, 2010). Finally, a thematic analysis was employed based on aggregation of published papers into core themes that fit into organizational

office work environment design, efficiency, and cost control in the context of COVID-19. The thematic analysis was employed because it takes into cognizance ongoing practice and discourse as it pertains to COVID-19 early and subsequent impact on organizations.

4.0 Conclusion and Recommendation

The emergence of COVID-19 pandemic altered many organizations office work environment. The lockdowns and physical distancing made it more difficult to maintain the usual office design and existing work relationship amongst employees. In many circumstances, the instrument of governmentality was at play which ensured that life and livelihoods of citizens were protected. The instrument represents government COVID-19 directives imposed where some categories of employees of both private and public organizations were asked to work from home. In the process of gathering facts through literature review and web reports of professionals and businesses to identify that COVID-19 has accelerated the use of information technology apparatus and the gradual transition from physical office working environment to remote working from home or any location. It also finds that the pandemic has led to reduction of profit occasioned by reduction of revenue, cancellation of orders, contract termination, disruption of value chain stages, difficulties in servicing loans and collection of accounts receivables. Office work environment is now on a transition from physical employees' attendance to remote working. The crisis situation has compelled businesses to deploy the use of telecommunication technology to keep work going from the home front rather to remain shut completely. It has ushered in an abrupt transition from physical employee attendance to task in the office environment to remote working system. It is important to combine technology with leadership so that businesses can as well seriously think out how to eventually recapture benefits associated with collaboration and communication in a shared office space. Apart from boosting productivity with technology, to avoid isolated effects of working from home on long-term basis, empathic leadership is required to be combined with technology. Leadership role in catering for employees' welfare and wellbeing should be incorporated into the organization's culture.

The fallout is in the form of additional cost in the terms of purchase and maintenance costs of telecommuting infrastructure to support sustained working from home and monitoring of employees. It begets therefore, for organizations to look inwards and engage in cost reduction techniques if they want to survive and thrive under COVID-19 conditions. The study from the

foregoing has identified various cost management strategies and initiatives which are not entirely exhaustive. The implementation of the strategies require a diligent process of reassessment of the organization's value chain stages with specific focus on cost-out logic taking into account issues bothering on liquidity, cost baselines, supplier management, capacity management and opportunities to reap future competitive advantages. Management must also avoid quick fixes that may have unpleasant impact that may likely affect the organization innovation, growth prospects, profitability including its reputation among employees, suppliers, customers and the communities it serves. There should be a meticulous assessment to gain a deeper understanding of the threats and opportunities in the business environment so as to create liquidity headroom, review asset and business portfolio with adjustments where necessary. There should be selection of the right technological tools to deploy in ensuring successful remote working experience amongst employees. Training and hands-on support for employees' efficiency should go along with it. An assessment of every section of the organization for cash readiness and availability should be considered. It would result into better cash management and lead to improvement on account receivables, creditor's payment optimization and reduction of inventory to minimal levels. Managers should endeavour to understand the firm's cost baselines throughout the production or service rendering value chain processes and replace it with new cost structures that emphasize cost savings through cost tracking. There should be a redesigning of the organization structure to fit into the new business models to deliver expected results. Ensure proper automation of every aspect of the business processes and activities. The use of robots to carry out certain tasks in business firms should be given due consideration. The study has implications for exploratory research in the areas of organization's office work environment in a pandemic, the observance of health and safety measures and cost management. The practical implication relates to how an organization can engage in strategic decision making that affects reorganization of the work environment, balancing of employees' public health and safety against incurrence of capital expenditure and operating cost management in an era of pandemic. As work office environment is gradually been replaced by remote working system, the attendant cost involvement and the need for deployment of cost management reduction strategies to survive has become more imperative than ever.

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