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The Effect of Employees' Attitudes Towards Digital Technology on Their Perceptions Towards Remote Working and Other Forms of Flexible Working

Çalışanların Dijital Teknolojiye İlişkin Tutumlarının, Uzaktan Çalışma ve Diğer Esnek Çalışma Biçimlerine Yönelik Algılarına Etkisi

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ABSTRACT

The changes created by digital transformation in the business world have changed traditional working models and brought new flexible and remote working styles to the forefront. The attitudes of employees towards digital technologies have directly affected their adaptation processes and productivity towards these new working styles. In this context, understanding the relationship between employees' perspectives on digital technologies and remote working and other flexible working styles is of great importance in terms of modern business management strategies. This study was conducted on 446 people residing in Istanbul and working in companies operating in the field of technology. The testing of hypotheses created in accordance with the purpose of the research was carried out using SPSS and AMOS programs. As a result of the analyses, it was determined that employees' attitudes towards digital technology affect their perceptions towards remote working and other flexible working styles in terms of demographics.

Anahtar Kelimeler:
Uzaktan Çalışma,
Esnek Çalışma,
Dijital Teknoloji

Jel Kodları:
L15, M31, M30

ÖZET

Dijital dönüşümün iş dünyasında yarattığı değişim, geleneksel çalışma modellerini değiştirmiş ve yeni esnek ve uzaktan çalışma biçimlerini ön plana çıkarmıştır. Çalışanların dijital teknolojilere karşı geliştirdikleri tutumlar, bu yeni çalışma biçimlerine olan adaptasyon süreçlerini ve verimliliklerini doğrudan etkilemiştir. Bu bağlamda, çalışanların dijital teknolojilere olan bakış açıları ile uzaktan çalışma ve diğer esnek çalışma biçimleri arasındaki ilişkiyi anlamak, modern iş yönetimi stratejileri açısından büyük önem taşımaktadır. Bu çalışma, İstanbul'da ikamet etmekte olan ve teknoloji alanında faaliyet gösteren şirketlerde çalışan 446 kişiye uygulanmıştır. Araştırma amacına uygun olarak oluşturulan hipotezlerin testi SPSS ve AMOS programları kullanılarak yapılmıştır. Yapılan analizler sonucunda çalışanların dijital teknolojiye ilişkin tutumlarının, uzaktan çalışma ve diğer esnek çalışma biçimlerine yönelik algılarını demografik açıdan etkilediği belirlenmiştir.

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1. INTRODUCTION

The mandatory curfews and restrictions brought about by the pandemic forced many sectors to review their working methods. This process led to the rapid adoption of the remote working model and the questioning of its effectiveness. As businesses discovered the flexibility and efficiency advantages provided by the remote working method, they decided to make this model permanent or adopt hybrid working methods. Although remote working was initially associated with some negativity, it has undergone a significant conceptual transformation with the development of digital technologies. The effective use of digital technologies plays a key role in the success of remote working. Employees have developed the ability to effectively use information and communication technologies (ICT) in order to maintain their performance in the office environment. This has allowed employees to continue their activities both individually and on a team basis, thus increasing work efficiency (Bany et al., 2024; Abbas, 2016; Alcañiz et al., 2019).

The health and safety advantages provided by remote working have made it easier for employees to establish a work-life balance, and this has been a source of psychological relief for many employees. For employers, significant reductions have been achieved in physical facility costs and administrative expenses.

The spread of remote work has changed not only the way work is done, but also the way employees interact socially. The transition from traditional workplaces to virtual workplaces has caused physical, social and psychological changes. Employees have had to develop their own problem-solving skills in remote working conditions. This process has affected employees' attitudes towards digital technologies and their perceptions of remote working and other flexible working styles (Altın, 2016). Employees' positive perspectives on digital technologies have paved the way for them to develop a more open attitude towards the remote working model and the flexibility it brings. The remote working model requires the integration of various digital tools to enable employees to focus on their work and work efficiently even while they are away from the workplace. However, this situation also brings some challenges. Problems such as reduced social interaction, feelings of loneliness and lack of communication can be counted among the negative aspects of remote working (Haleem et al., 2022; Almer et al., 2004; Berkery et al., 2020; Coreynen et al., 2017; Demir & Gerşil, 2008; Filiz, 2011).

Employees' attitudes towards digital technology are an important factor affecting their ability to cope with these challenges and their overall job satisfaction. As a result, the remote working model has gained an important place in modern business life thanks to the opportunities provided by digital technologies. Employees' attitudes towards digital technologies are a critical element that determines their perceptions of remote work and their success in this model. This study aims to investigate the effects of employees' attitudes towards digital technologies on remote work and other flexible work styles. The future of remote work and flexible work methods largely depends on how these attitudes and perceptions evolve.

2. CONCEPTUAL FRAMEWORK

2.1. Attitude Towards Digital Technology

The term digital is defined by TDK as 'numerical' (TDK, 2024). Digital environments process all data through binary codes such as 0 and 1. With the rise of Industry 4.0, the importance of digital technologies has increased and has frequently come to the fore. Today, interest in the digital world is observed in a wide range of people, including young children. While most businesses have started to offer their services on digital platforms, individuals and governments have also turned to conducting their transactions in digital environments. In this context, it is seen that many businesses are involved in digital transformation processes for various reasons. The intensity of transformation processes varies depending on the characteristics of the businesses; while some complete this process quickly and become fully digital, others remain in the partial transformation phase or are still trying to adapt to this process (Li-Lun & Yao-Jen, 2023; Mosca, 2020; Oosthuizen, 2022; Özçelik, 2022). The ability of all employees in businesses to understand the digitalization process as well as the senior management and to adapt to this process plays a critical role in the rapid and successful transformation. In this context, the lack of digital skills is considered to be one of the biggest obstacles to digital-focused growth; This situation stands out as an important element in human resources planning and especially in recruitment processes (Nadkarni & Prügl, 2020; Gedik, 2021; Heavin et al., 2018; Kaya & Doğan, 2016). The rapid changes created by globalization and digitalization in the business world require companies to reshape their business models, corporate approaches and global strategies. Companies that can adapt to digital transformation and do not shy away from taking risks will gain the competitive advantage brought by this change. Digital transformation also

redefines the competencies expected from employees, and digital skills and abilities come to the fore among these competencies. In this context, one of the most discussed issues is that some people may become unemployed due to the changes that digitalization will create in the business world, but at the same time, new sectors and professions will emerge.

2.2. Flexible Working

There are several important reasons why flexible working is needed. First, flexible working allows employees to better balance their work and private life, which increases job satisfaction. Employees can be more productive by working at hours that suit them and can focus on their work while fulfilling their personal responsibilities. In addition, flexible working models make it easier for individuals with different living conditions, such as parents or those with dependents, to join the workforce (Kgarimetsa & Naidoo 2024). Thanks to technological developments, digital tools, and the internet, employees can perform their jobs without being physically present in the office, which is an important factor in the spread of flexible working. In addition, unexpected events such as crises and pandemics have further increased the importance of flexible working. For example, the COVID-19 pandemic has shown how critical flexible working models are for the business world (Vohra et al., 2024). Finally, flexible working allows businesses to access a wide workforce pool that can work in different time zones, which offers a great advantage in meeting global workforce needs.

Flexible working may involve employees having control over when or where they work (Kaçik & Aykan, 2022; Kelly et al., 2011; Glass & Estes, 1997). More specifically, flexible working hours refers to an individual having control over their work schedule. This may include the ability for the employee to change their work schedule (i.e., changing start and end times) and/or the number of hours worked per day or week, which in certain cases can be accumulated for days off. The biggest difference between flexible working hours and working time autonomy is that some restrictions still exist in flexible working hours; for example, restrictions such as adhering to core hours (e.g., 10:00–16:00) and the number of hours that can be worked in a day or week (e.g., 37 hours per week) are not present in working time autonomy in most cases. Flexible location, i.e., teleworking or homeworking, allows employees to work outside their regular work locations; for example, working from home. In addition, flexible working can also involve employees having control over their working hours; this usually refers to the (temporary) reduction of working hours to meet family demands. This includes situations such as part-time work, seasonal work, job sharing, and temporary reduction of hours (Kanberoğlu & Yıldırımçakar 2021).

2.3. Digital Transformation and Information Technologies

The digital age is fundamentally changing the way businesses and societies operate. Digital transformation leverages information technology (IT) to create significant changes in an organization's core processes, culture, and strategies. Digital transformation relies on IT to provide the tools and infrastructure necessary for change; it is driven by core technologies such as cloud computing, big data and analytics, artificial intelligence, and the Internet of Things. The impacts of DT on businesses include improved customer experience, increased operational efficiency, innovation, and competitiveness. However, DT also brings with it challenges such as resistance to change, cybersecurity threats, data privacy concerns, and integration costs (Zhang & Bu, 2024; Öztırak, 2023).

At the societal level, effects such as the growth of e-commerce, remote working, industrial disruption, and the rise of the sharing economy are observed. In the future, DT has the potential to reshape businesses and societies; it is envisaged that organizations can take a competitive edge and create a sustainable future by leveraging the power of IT and embracing change. Policymakers should address the social impacts of DT and support responsible innovation that promotes inclusive growth and workforce development. Future research should examine the long-term effects of DT on work, society, and ethical values. Additional areas of research include the impact of AI on specific sectors and labor markets, ethical considerations of data-driven decision-making and algorithmic bias, and responsible and inclusive digital transformation (Nadkarni & Prügl, 2020; Yazıcı & Kınay, 2021). Since the 2000s, technological advances such as AI, robotics, 3D printers, the Internet of Things, smart factory systems, and driverless vehicles have radically changed the structure of production. This period is called the Fourth Industrial Revolution or Industry 4.0. In this context, the introduction of cyber-physical systems (systems that connect the physical world to the virtual information processing world through sensors) has initiated the digital transformation process. Each stage of the industrial revolution has led to significant changes in employment and working life as well as production processes. Today, production is carried out with processes that are quite different from the past; job descriptions, professions and roles are being reshaped. While new business areas, professions and working methods are emerging, automation in production is increasingly being driven by artificial intelligence and robotic technologies. This new era has the potential to fundamentally change labor relations.

However, it is foreseen that the increase in robots in production may increase unemployment, reduce the social role of unions and make new regulations in labor law and social security inevitable. Production processes have significantly differed from the techniques used in the past, and new business models, professions and working methods have emerged. The role of increasing automation and artificial intelligence technologies in production is becoming central to working life, and this process not only creates new jobs and professions, but also has the potential to make transformative changes in working life (Yankın, 2019; Öztırak & Orak, 2022).

3. DEVELOPMENT OF RESEARCH HYPOTHESES AND METHOD

3.1. Problem

The rapid development and proliferation of digital technologies in recent years has led to significant changes in the business world. Especially remote working and other flexible working styles have brought about radical changes in the working methods of the workforce. The success and effectiveness of these changes are closely related to the attitudes of employees towards digital technology.

However, there is limited research on the effects of employees' attitudes towards digital technologies on their perceptions of remote working and other flexible working styles. Employees' positive or negative attitudes towards these technologies can have a direct impact on the adoption, productivity and job satisfaction of remote working. While the effective use of digital technologies shapes employees' perceptions of these new working styles, these perceptions can also affect the acceptance and success of practices in the workplace.

This article aims to examine the effects of employee attitudes towards digital technology on their perceptions of remote working and other flexible working styles. The problem will be shaped around the following questions:

1. How do employees' attitudes towards digital technologies affect their perceptions of remote working styles?
2. What is the role of positive attitudes towards digital technologies on the adoption of flexible working styles?
3. What are the effects of negative attitudes towards digital technologies on the level of acceptance of remote working and other flexible working styles?

3.2. Purpose of the Research

The purpose of this research is to examine the effects of employees' attitudes towards digital technologies on their perceptions of remote working and other flexible working styles. It aims to determine the role of these attitudes in the adoption of remote and flexible working models by analyzing both the positive and negative attitudes employees have towards digital technologies. Based on the findings, the research will provide strategic recommendations to employers on how to effectively integrate digital technologies into the workplace and implement flexible working styles successfully. In this context, the effects of attitudes towards digital technologies on job satisfaction, productivity, and performance will also be evaluated.

3.3. Significance of the Research

The importance of this research lies in understanding the increasing role of digital technologies in the business world and the rising trend of flexible working styles. Examining the effects of employees' attitudes towards digital technologies on their perceptions of remote working and other flexible working methods will provide critical information for the effective implementation of these technologies and working methods. In particular, revealing the potential effects of positive or negative attitudes towards digital technology on job productivity, satisfaction and overall job performance will provide data that will guide employers and managers when making strategic decisions. In addition, this research will help organizations manage digital transformation processes and flexible working policies more effectively and contribute to the creation of a sustainable work environment for both employees and employers by ensuring the successful integration of changes in the workplace.

3.4. The Universe and Sample of the Research

The universe of the research consists of 289,657 people working in the IT sector across Turkey. In the study, 446 IT sector employees were reached between 01.02.2024 and 30.08.2024 using the convenience sampling method (TÜİK, 2024). To ensure that this sample size is sufficient for representing the entire universe, a statistical

calculation was conducted. The calculation considered the total population size (289,657) and used a confidence level of 95% and a margin of error of 5%. Based on these parameters, the required sample size was determined to be 384, which means that the sample of 446 employees exceeds the minimum required sample size, making it statistically sufficient for the research.

Ethical permission for the study was obtained from the Ethics Committee of Esenyurt University. The approval was granted on 03.06.2024, with the decision number 2024/05.

3.4.1. Research Model and Hypotheses

In this study, it is assumed that employees' attitudes towards digital technology affect their perceptions towards remote work and other flexible working styles. In this direction, the following hypotheses are proposed:

H_1: Attitude towards digital technology affects the perception towards flexible working.

H_2: Attitude towards digital technology affects the perception towards remote working.

H_3: Attitude towards digital technology varies according to demographic variables.

H_4: Perception towards flexible working varies according to demographic variables.

H_5: Perception towards remote working varies according to demographic variables.

The research model regarding the effect of the attitudes of technology sector employees in Istanbul towards digital technology on their perceptions of remote working and other flexible working styles is shown in Figure 1 below.

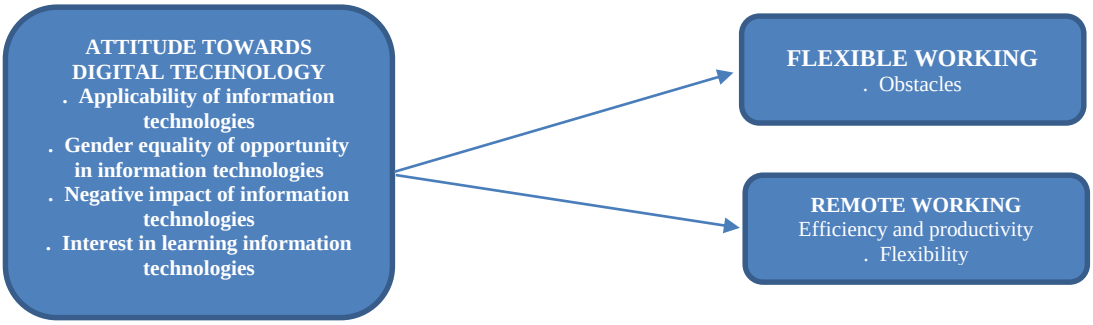

Figure 1. Research model

3.4.2. Limitations of the Study

The limitations of this study include the fact that it was applied only to personnel working in the field of informatics in Istanbul, which may limit the generalizability of the findings to other regions or sectors. Additionally, inhibitory factors encountered during the data collection process, such as limited access to certain participants or external conditions, may have impacted the data gathered. The relatively short duration of the data collection process also presents a limitation, as it may not fully capture the diverse perspectives or seasonal variations that could affect the results.

For future research, it is suggested to expand the sample size by including IT sector employees from other regions of Turkey to increase the generalizability of the findings. Extending the data collection period would also provide more comprehensive insights. Moreover, overcoming any barriers in data collection, such as improving access or addressing logistical challenges, would help ensure a more robust and representative dataset.

3.5. Information on the Scales of the Study

The attitude scale towards information technologies is used in the first part of the survey. This scale was taken from Şirin's doctoral thesis prepared in 2022. Şirin (2022) calculated the internal consistency of the scale as 0.914 in his study. The original version of the scale has 23 statements and 5 dimensions. These dimensions are interest in learning information technologies, the applicability of information technologies, the negative impact of information technologies, the positive impact of information technologies in business life, gender equality of information technologies. The internal consistencies of these dimensions determined in the doctoral thesis are as follows. The Cronbach alpha value of the interest in learning information technologies dimension is 0.937, the Cronbach alpha value of the applicability of information technologies is 0.927, the Cronbach alpha of the negative

impact of information technologies dimension is 0.938, the Cronbach alpha value of the positive impact of information technologies in business life is 0.920, and finally the Cronbach alpha value of the gender equality of opportunity in information technologies dimension is 0.964. According to the exploratory factor analysis, the scale explains 80% of the variance. The scale is a 5-point Likert-type scale. It consists of the options 1= Strongly Disagree, 2= Disagree 3= Undecided 4= Agree 5= Strongly Agree. The perception scale for remote working is used in the second part of the survey. This scale was also taken from Şirin's doctoral thesis in 2022. The internal consistency of the scale in the doctoral thesis study was determined as 0.962. The original version of the scale has 20 statements and 4 dimensions. These dimensions are effectiveness and efficiency, organizational trust, work-life conflict and flexibility. The internal consistencies of each dimension are as follows: The Cronbach's alpha value of the effectiveness and efficiency dimension is 0.954, the Cronbach's alpha value of the organizational trust dimension is 0.863, the Cronbach's alpha value of the work-life conflict dimension is 0.952 and finally the Cronbach's alpha value of the flexibility dimension is 0.943. According to the exploratory factor analysis results, the scale explains 81% of the variance. The scale is a 5-point Likert scale. It consists of the options 1 = Strongly Disagree, 2 = Disagree 3 = Undecided 4 = Agree 5 = Strongly Agree. The perception scale for flexible working is used in the third part of the survey. This scale was also taken from Şirin's doctoral thesis in 2022. The internal consistency of the scale in the doctoral thesis study was determined as 0.985. The original version of the scale has 10 statements and 2 dimensions. These dimensions are obstacles and work-life balance. The internal consistencies of each dimension are as follows: the Cronbach alpha value of the obstacles dimension is 0.975 and the Cronbach alpha value of the work-life balance dimension is 0.968. According to the exploratory factor analysis results, the scale explains 77% of the variance. The scale is a 5-point Likert scale type. It consists of the options 1= Strongly Disagree, 2= Disagree 3= Undecided 4= Agree 5= Strongly Agree.

The last section of the survey also includes a personal information form, which asks questions about gender, marital status, age, education level, status and workplace seniority.

3.6. Analyses Used in the Research

In order to reach the results of the research, the data is analyzed with the SPSS statistical package program and the SPSS AMOS graphic modeling program. The analyses used are descriptive statistics to determine the frequency and percentage distributions of personal information questions, descriptive statistics to determine the mean and standard deviation values of attitudes and dimensions towards information technologies, perceptions and dimensions towards remote working and perceptions and dimensions towards flexible working and kurtosis and skewness values to determine the closeness to normal distribution. In order to determine the differences of attitudes and dimensions towards information technologies, perceptions and dimensions towards remote working and perceptions and dimensions towards flexible working according to personal information questions, independent group t-test and one-way analysis of variance (ANOVA) from parametric tests and Kruskal Wallis and Mann Whitney U tests from non-parametric tests are used. Reliability analysis calculating Cronbach alpha coefficients is performed to determine the internal consistency of the scales. Confirmatory factor analysis is used to verify the validity of the scales. Structural regression analysis from structural equation modeling is used to determine the effect of attitudes and dimensions towards information technologies on perceptions and dimensions towards remote working and perceptions and dimensions towards flexible working.

4. FINDINGS

4.1. Findings Regarding Demographic Characteristics

The frequency and percentage distributions of employees' gender, marital status, education level, status, and workplace seniority are evaluated.

Table 1. Descriptive Statistics Values of Demographic Variables

		n	%
Gender	Male	311	69,7
	Female	135	30,3
	Total	446	100
Marital Status	Married	298	66,8
	Single	148	33,2
	Total	446	100

Age	24-29 years	59	13,2
	30-35 years	85	19,1
	36-41 years	138	30,9
	42 years and above	164	36,8
	Total	446	100
Education Level	Primary Education	4	0,9
	Secondary Education	15	3,4
	Associate Degree	42	9,4
	Undergraduate	259	58,1
	Postgraduate	126	28,3
	Total	446	100
Status	Team Member	269	60,3
	Manager/Supervisor	146	32,7
	Senior Executive	31	7
	Total	446	100
Workplace Seniority	1-5 years	174	39,0
	6-10 years	82	18,4
	11-15 years	81	18,2
	15-20 years	54	12,1
	20 years and above	55	12,3
	Total	446	100

Of the participants in the survey, 69.7% were male, the remaining 30.3% were female, 66.8% were married, the remaining 33.2% were single, 36.8% were 42 years old and over, 30.9% were 36-41 years old, 19.1% were 30-35 years old, and the remaining 13.2% were between 24-29 years old. 58.1% of the employees have a bachelor's degree, 28.3% have a postgraduate degree, 9.4% have an associate degree, 3.4% have a secondary school degree, 60.3% are team members, 32.7% are managers/supervisors and the remaining 7 % are senior managers, 39 % have 1-5 years of experience, 18.4% have 6-10 years, 18.2% have 11-15 years of experience, 12.3% have 20 years or more, and 12.1% have 15-20 years of experience.

4.2. Confirmatory Factor Analysis

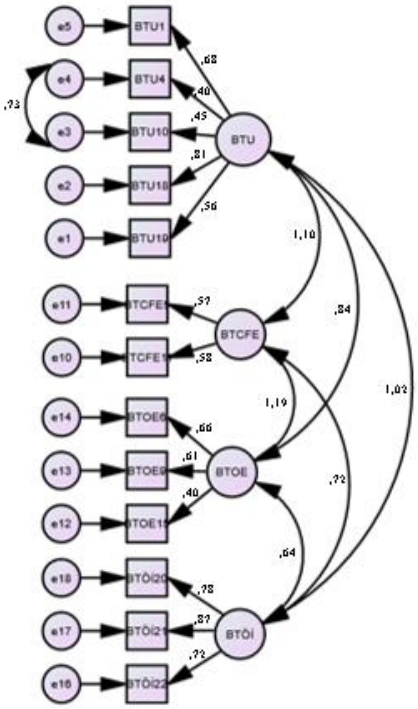

Figure 2. Linear Factor Analysis Model for Attitude Scale Towards Information Technologies

As a result of confirmatory factor analysis, it was concluded that the best model was the 4 factors and 13 observed variables of the attitude scale towards information technologies. 10 statements in the scale were not included in the analysis because they did not show a good fit.

Table 2. Good Fit Results of the Attitude Scale Model Towards Information Technologies

Compliance Indices	Calculated Compliance Indices
x2/sd ≤ 4	3,276
0,90≤NFI≤0,94	0,939
0,90≤GFI	0,946
0,06≤RMSEA≤0,08	0,072
RMR≤0,05	0,053

The overall fit of the model is within the acceptable fit indices. While the comparable fit indices (NFI, RMSEA) are within the acceptable fit values, the absolute fit index (GFI) is included in the good fit index. The residual based fit index (RMR) is among the good fit indices.

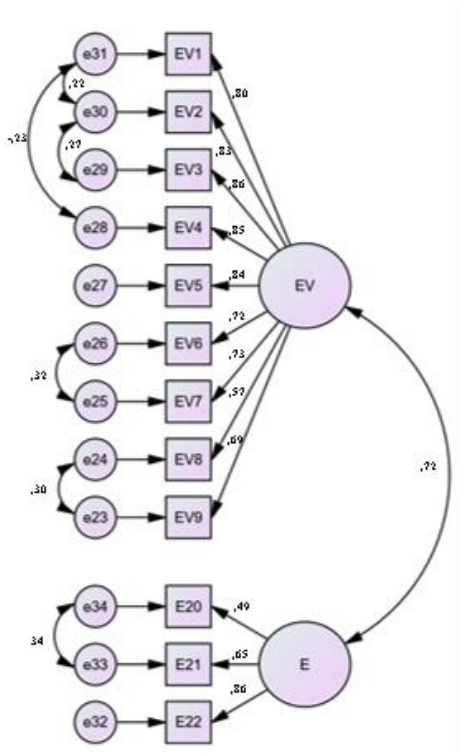

Figure 3. Model of the Confirmatory Factor Analysis of the Perception Scale Towards Remote Working

A model consisting of 2 dimensions and 12 observable variables shows a good fit as a result of the confirmatory factor analysis. The remaining 10 statements were not included in the analysis because they did not show a good fit in the model.

Table 3. Good Fit Results of the Perception Scale Model Towards Remote Working

Compliance Indices	Calculated Compliance Indices
x2/sd ≤ 3	2,368
0,95≤NFI	0,969
0,90≤GFI	0,960
0,06≤RMSEA≤0,08	0,055
RMR≤0,05	0,034

When the model fit indices of the perception scale towards remote working are examined, all values except the RMSEA value are among the good fit indices. The RMSEA value is among the acceptable fit indices.

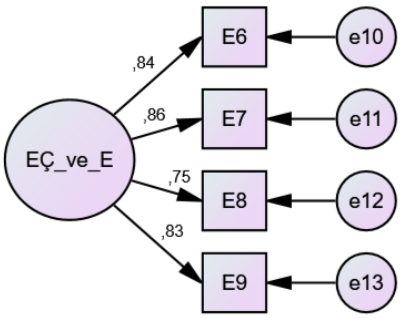

Figure 4. Model of Confirmatory Factor Analysis of Perception Scale Towards Flexible Work

The model consists of 4 observable variables with one dimension. The model includes the expressions of the obstacles dimension. This obstacle' s dimension constitutes the perception towards flexible work.

Table 4. Good Fit Results of Perception Scale Model Towards Flexible Work

Compliance Indices	Calculated Compliance Indices
x2/sd ≤ 4	3,829
0,95≤NFI	0,993
0,90≤GFI	0,991
0,06≤RMSEA≤0,08	0,080
RMR≤0,05	0,024

When the general fit of the model is evaluated, it is among the acceptable fit indices. GFI and NFI values show that the model is within the good fit indices. While the RMSEA value is within the acceptable fit indices, the RMR residual-based fit index is also within the good fit indices.

4.3. Descriptive Statistics and Findings Regarding Normal Distribution

The evaluation of the mean and standard deviation values of the attitudes and dimensions towards information technologies, the perception and dimensions towards remote working and the perception towards flexible working, and the kurtosis and skewness values are examined to test the closeness of all these variables to the normal distribution.

Table 5. Findings Regarding Descriptive Statistics

			Skewness		Kurtosis	
	Mean	**Std. Deviation**	**Statistics**	**Std. Error**	**Statistics**	**Std. Error**
Attitudes Towards Information Technologies	4,057	0,588	-1,560	0,116	2,901	0,231
Applicability of Information Technologies	4,064	0,694	-1,294	0,116	2,702	0,231
Gender Equal Opportunities in Information Technologies	4,217	0,692	-1,361	0,116	3,000	0,231
Negative Impact of Information Technologies	3,886	0,649	-0,674	0,116	1,427	0,231
Interest in Learning Information Technologies	4,072	0,783	-1,135	0,116	1,923	0,231
Perception of Remote Working	3,955	0,776	-0,954	0,116	1,039	0,231
Effectiveness and Productivity	3,996	0,842	-0,984	0,116	0,939	0,231
Flexibility	3,835	0,868	-0,516	0,116	-0,009	0,231
Perception of Flexible Working Barriers	2,523	1,136	0,509	0,116	-0,648	0,231

When the average attitude towards information technologies is examined, it is seen that the attitude of the employees towards information technologies is high (=4.057±0.588). When the dimensions of attitude towards information technologies are evaluated, it is concluded that the attitude towards the applicability of information technologies (=4.064±0.694), the attitude towards gender equality of opportunity in information technologies (=4.217±0.692), the negative impact of information technologies (=3.886±0.649) and the interest in learning information technologies (=4.072±0.783) are at a high level. The average values of the perception towards remote working (=3.955±0.776) and its dimensions of effectiveness and efficiency (=3.996±0.842) and flexibility dimensions (=3.835±0.868) are also high. The level of perception towards flexible working and its dimension of perception towards obstacles towards flexible working (=2.523±1.136) are at the indecisive level. Kurtosis and skewness values are used to determine the closeness of all variables to normal distribution. All scale variables are between ±3. This result shows that all variables are close to normal distribution and parametric tests should be used to test hypotheses.

4.4. Findings Regarding Reliability Analysis

Cronbach alpha values of perceptions and dimensions of information technologies, perceptions and dimensions of remote working and perceptions and dimensions of flexible working are measured with the reliability of scales and dimensions.

Table 6. Reliability Analysis Results of All Variables

	Cronbach Alfa	**n**
Attitude Towards Information Technologies	**0,874**	**13**
Dimension of Applicability of Information Technologies	0,767	5
Dimension of Gender Equality of Opportunity in Information Technologies	0,600	2
Dimension of Negative Impact of Information Technologies	0,619	3
Dimension of Interest in Learning Information Technologies	0,827	3
Perception of Remote Working	**0,923**	**12**
Efficiency and Productivity Dimension	0,930	9
Flexibility Dimension	0,754	3
Perception and Barriers to Flexible Working Dimension	**0,892**	**4**

Cronbach's Alpha (CA) is a measure of internal consistency, indicating how reliably a set of items within a scale measure the same construct. The commonly accepted thresholds for interpreting Cronbach's Alpha values are as follows: a value of 0.90 and above indicates excellent reliability, 0.80 - 0.89 indicates good reliability, 0.70 - 0.79 represents acceptable reliability, 0.60 - 0.69 is considered questionable reliability, 0.50 - 0.59 is poor reliability, and values below 0.50 are considered unacceptable. In this study, the dimensions of attitudes towards information technologies and interest in learning information technologies exhibit high reliability, with Cronbach's Alpha values likely falling within the 0.80 - 0.89 range, indicating good internal consistency. The dimensions measuring the applicability of information technologies, equal opportunities in information technologies, and the negative impact of information technologies demonstrate very high reliability, with their Cronbach's Alpha values likely exceeding 0.90, reflecting excellent consistency. Similarly, the effectiveness and efficiency dimension of remote working perceptions shows high reliability, with a Cronbach's Alpha between 0.80 - 0.89, suggesting solid internal consistency. The flexibility dimension of remote working, on the other hand, demonstrates very high reliability, with its Cronbach's Alpha exceeding 0.90, indicating excellent internal consistency. Finally, the perception of obstacles to flexible working also exhibits high reliability, with a Cronbach's Alpha in the 0.80 - 0.89 range. Overall, the Cronbach's Alpha values in this study suggest that the scales used to measure attitudes towards information technologies and perceptions of remote working and flexible working are reliable, with most dimensions showing very high or high internal consistency. This supports the validity of the results and indicates that the measurements used are robust and dependable.

4.5. Hypothesis (Difference) Tests

In order to test the difference between the mean scores of attitudes towards information technologies and dimensions, perceptions and dimensions towards remote working, and perceptions and dimensions towards flexible working according to demographic variables (gender, age, marital status, level of education, and work experience), independent group t-test, one-way analysis of variance (ANOVA), Kruskal Wallis H test, and Mann Whitney U test are used and the results are interpreted.

Table 7. Significance Results of the Differences in Mean Scores of All Variables According to Gender

Gender		n	Mean	Std. Deviation	t	P
Attitude Towards Information Technologies	Male	311	4,150	0,588	**5,393**	**0,000**
	Female	135	3,825	0,574		
Dimension of Applicability of Information Technologies	Male	311	4,192	0,656	**6,157**	**0,000**
	Female	135	3,769	0,691		
Dimension of Gender Equality of Opportunity in Information Technologies	Male	311	4,277	0,701	1,736	0,084
	Female	135	4,137	0,811		
Dimension of Negative Impact of Information Technologies	Male	311	3,967	0,691	**3,602**	**0,001**
	Female	135	3,716	0,637		
Dimension of Interest in Learning Information Technologies	Male	311	4,176	0,753	**4,463**	**0,000**
	Female	135	3,817	0,837		
Perception of Remote Working	Male	311	3,962	0,774	0,284	0,777
	Female	135	3,940	0,782		
Efficiency and Productivity Dimension	Male	311	3,995	0,838	-0,006	0,995
	Female	135	3,996	0,855		
Flexibility Dimension	Male	311	3,863	0,872	1,034	0,302
	Female	135	3,770	0,857		
Perception and Barriers to Flexible Working Dimension	Male	311	2,482	1,125	-1,171	0,242
	Female	135	2,619	1,157		

When the independent group t test results are examined, there is a statistically significant difference between the mean scores of the variables' attitude towards information technologies (p=0.000≤0.01), the applicability of information technologies (p=0.000≤0.01), the negative impact of information technologies (p=0.001≤0.01) and interest in learning information technologies (p=0.000≤0.01) according to gender. The attitudes of men towards information technologies, perception of applicability of information technologies, perception of negative impact of information technologies, and interest in learning information technologies are higher than those of women employees.

Table 8. Significance Results of the Differences in Mean Scores of All Variables According to Marital Status

Marital status		N	Mean	Std. Deviation	t	P
Attitude Towards Information Technologies	Married	298	4,100	0,609	**2,469**	**0,014**
	Single	148	3,952	0,578		
Dimension of Applicability of Information Technologies	Married	298	4,122	0,702	**2,519**	**0,012**
	Single	148	3,947	0,665		
Dimension of Gender Equality of Opportunity in Information Technologies	Married	298	4,297	0,726	**2,561**	**0,011**
	Single	148	4,108	0,748		
Dimension of Negative Impact of Information Technologies	Married	298	3,905	0,695	0,614	0,539
	Single	148	3,863	0,664		
Dimension of Interest in Learning Information Technologies	Married	298	4,129	0,800	**2,323**	**0,021**
	Single	148	3,944	0,776		
Perception of Remote Working	Married	298	3,967	0,783	0,439	0,661
	Single	148	3,932	0,763		
Efficiency and Productivity Dimension	Married	298	4,006	0,841	0,358	0,720
	Single	148	3,975	0,848		
Flexibility Dimension	Married	298	3,850	0,904	0,527	0,598
	Single	148	3,804	0,792		
Perception and Barriers to Flexible Working Dimension	Married	298	2,413	1,110	**-2,934**	**0,004**
	Single	148	2,745	1,158		

When the independent group t test results are examined, there is a statistically significant difference between the average scores of attitudes towards information technologies (p=0.014≤0.05), applicability of information technologies (p=0.012≤0.05), gender equality of opportunity in information technologies (p=0.011≤0.01), interest in learning information technologies (p=0.021≤0.05) and perceptions and barriers to flexible working (p=0.004≤0.01) according to marital status. Married employees' attitudes towards information technologies, perceptions of applicability of information technologies, perceptions of gender equality of opportunity in information technologies, and interest in learning information technologies are higher than single employees. Single employees' perceptions of flexible working and the barriers they encounter are higher.

Table 9. Significance Results of the Differences in Mean Scores of All Variables According to Age

	Age	n	Mean	S.d.	Lev. Test		ANOVA		Post HOC	
					F	p	F	P		
Attitude Towards Information Technologies	24-29	59	3,836	0,828	4,346	0,005	3,379	0,018	Tamhane	-
	30-35	85	4,043	0,587						
	36-41	138	4,061	0,562						
	42 and +	164	4,124	0,532						
	Total	446	4,051	0,603						
Dimension of Applicability of Information Technologies	24-29 (a)	59	3,797	0,932	3,567	0,014	4,710	0,003	Tamhane	(a-d)
	30-35 (b)	85	4,005	0,658						
	36-41 (c)	138	4,081	0,676						
	42 and + (d)	164	4,177	0,600						
	Total	446	4,064	0,694						
Dimension of Gender Equality of Opportunity in Information Technologies	24-29	59	3,975	1,056	5,791	0,001	2,986	0,031	Tamhane	-
	30-35	85	4,259	0,675						
	36-41	138	4,250	0,640						
	42 and +	164	4,302	0,693						
	Total	446	4,234	0,738						
Dimension of Negative Impact of Information Technologies	24-29	59	3,763	0,793	2,091	0,101	0,850	0,467	-	-
	30-35	85	3,922	0,701						
	36-41	138	3,891	0,631						
	42 and +	164	3,921	0,679						
	Total	446	3,891	0,684						
Dimension of Interest in Learning Information Technologies	24-29	59	3,881	0,980	2,517	0,058	1,334	0,263	-	-
	30-35	85	4,086	0,784						
	36-41	138	4,072	0,822						
	42 and +	164	4,120	0,698						
	Total	446	4,067	0,796						
Perception Towards Remote Working	24-29	59	3,864	0,890	1,530	0,206	0,655	0,580	-	-
	30-35	85	3,945	0,791						
	36-41	138	4,023	0,746						
	42 and +	164	3,936	0,751						
	Total	446	3,955	0,776						
Efficiency and Productivity Dimension	24-29	59	3,940	0,946	1,007	0,389	0,368	0,776	-	-
	30-35	85	3,969	0,857						
	36-41	138	4,056	0,809						
	42 and +	164	3,979	0,827						
	Total	446	3,996	0,842						
Flexibility Dimension	24-29	59	3,638	0,900	0,279	0,840	1,620	0,184	-	-
	30-35	85	3,875	0,845						
	36-41	138	3,925	0,859						
	42 and +	164	3,809	0,870						
	Total	446	3,835	0,868						
Perception Towards Flexible Working Barriers	24-29	59	2,826	1,167	2,718	0,044	2,433	0,064	-	-
	30-35	85	2,568	1,183						
	36-41	138	2,543	1,190						
	42 and +	164	2,373	1,033						
	Total	446	2,523	1,136						

When the one-way analysis of variance (ANOVA) results are examined, there is a statistically significant difference between the average scores of the variables of attitude towards information technologies ($p=0.018\leq0.05$), applicability of information technologies ($p=0.003\leq0.01$), gender equality of opportunity in information technologies ($p=0.031\leq0.05$) according to age. Levene test is used to test the homogeneity of significant variables according to age. For variables that are not homogeneous according to age, Tamhane multiple comparison model results are evaluated. The variable that differs between the categories in the Tamhane model result is the applicability of information technologies. Employees aged 42 and over have a higher perception of the applicability of information technologies than employees aged 24-29.

Table 10. Significance Results of the Differences in Average Scores of All Variables According to Education Level

Education Level		n	Mean	Std. Deviation	Kruskall Wallis H Test F	Kruskall Wallis H Test P	Mann Whitney U Test
Attitude Towards Information Technologies	Primary Education	4	4,385	0,562	7,630	0,106	-
	Secondary Education	15	3,897	0,769			
	Associate Degree	42	3,875	0,786			
	Undergraduate	259	4,089	0,567			
	Postgraduate	126	4,040	0,577			
	Total	446	4,051	0,603			
Dimension of Applicability of Information Technologies	Primary Education	4	4,250	0,823	2,320	0,677	-
	Secondary Education	15	4,000	0,793			
	Associate Degree	42	3,914	0,860			
	Undergraduate	259	4,103	0,659			
	Postgraduate	126	4,035	0,691			
	Total	446	4,064	0,694			
Dimension of Gender Equality of Opportunity in Information Technologies	Primary Education	4	4,625	0,479	6,824	0,145	-
	Secondary Education	15	3,933	0,961			
	Associate Degree	42	4,048	0,980			
	Undergraduate	259	4,264	0,696			
	Postgraduate	126	4,258	0,695			
	Total	446	4,234	0,738			
Dimension of Negative Impact of Information Technologies	Primary Education (a)	4	4,750	0,319	**9,999**	**0,040**	(a-b) (a-c) (a-d) (a-e)
	Secondary Educ. (b)	15	3,889	0,888			
	Associate Degree (c)	42	3,802	0,790			
	Undergraduate (d)	259	3,912	0,680			
	Postgraduate (e)	126	3,849	0,625			
	Total	446	3,891	0,684			
Dimension of Interest in Learning Information Technologies	Primary Education (a)	4	4,083	0,687	**9,986**	**0,041**	(b-d) (c-d) (c-e)
	Secondary Educ. (b)	15	3,711	0,950			
	Associate Degree (c)	42	3,770	0,927			
	Undergraduate (d)	259	4,124	0,758			
	Postgraduate (e)	126	4,093	0,788			
	Total	446	4,067	0,796			
Perception Towards Remote Working	Primary Education	4	4,375	0,771	6,735	0,151	-
	Secondary Education	15	3,889	0,962			
	Associate Degree	42	3,665	0,867			
	Undergraduate	259	3,995	0,760			
	Postgraduate	126	3,966	0,741			
	Total	446	3,955	0,776			
Efficiency and Productivity Dimension	Primary Education	4	4,333	0,816	4,230	0,376	-
	Secondary Education	15	3,889	1,085			
	Associate Degree	42	3,733	0,956			
	Undergraduate	259	4,038	0,817			
	Postgraduate	126	3,997	0,819			
	Total	446	3,996	0,842			
Flexibility Dimension	Primary Education (a)	4	4,500	0,638	**11,500**	**0,021**	(c-d) (c-e)
	Secondary Educ. (b)	15	3,889	0,709			
	Associate Degree (c)	42	3,460	0,871			
	Undergraduate (d)	259	3,865	0,902			
	Postgraduate (e)	126	3,870	0,789			
	Total	446	3,835	0,868			
Perception Towards Flexible Working Barriers	Primary Education	4	2,688	1,908	1,030	0,905	-
	Secondary Education	15	2,667	0,854			
	Associate Degree	42	2,530	1,036			
	Undergraduate	259	2,512	1,173			
	Postgraduate	126	2,522	1,107			
	Total	446	2,523	1,136			

Since the frequency of one or more of the education level categories is less than 30, one of the nonparametric tests is used to test the difference. When the Kruskal Wallis H results are examined, there is a statistically significant difference between the mean scores of the negative impact of information technologies ($p=0.040\leq0.05$), interest in learning information technologies ($p=0.041\leq0.05$) and the flexibility dimension ($p=0.021\leq0.05$), which is one of the dimensions of the perception towards remote working, according to the education level. Mann Whitney U test is used to test the difference according to education level categories. Primary school graduates have a higher

negative perception of information technologies than other education level graduates. Bachelor's degree graduates have a higher interest in learning information technologies than secondary school and associate degree graduates. Postgraduate graduates are more interested in learning information technologies than associate degree graduates. Bachelor's and Master's degree graduates perceive the perception of remote working more flexibly than associate degree graduates.

Table 11. Significance Results of the Differences in Mean Scores of All Variables According to Status

		n	Mean	S.d.	Lev. Test		ANOVA		Post-HOC	
					F	P	F	P		
Attitude Towards Information Technologies	Team Member	269	4,080	0,573	2,362	0,095	0,800	0,450	-	-
	Manager	146	4,007	0,645						
	Senior Executive	31	4,097	0,395						
	Total	446	4,057	0,588						
Dimension of Gender Equality of Opportunity in Information Technologies	Team Member	269	4,078	0,681	3,464	0,032	1,180	0,308	-	-
	Manager	146	4,008	0,755						
	Senior Executive	31	4,206	0,460						
	Total	446	4,064	0,694						
Dimension of Applicability of Information Technologies	Team Member	269	4,228	0,689	0,836	0,434	0,160	0,852	-	-
	Manager	146	4,192	0,729						
	Senior Executive	31	4,247	0,530						
	Total	446	4,217	0,692						
Dimension of Gender Equality of Opportunity in Information Technologies	Team Member	269	3,901	0,656	0,705	0,495	0,160	0,852	-	-
	Manager	146	3,892	0,654						
	Senior Executive	31	3,726	0,560						
	Total	446	3,886	0,649						
Dimension of Negative Impact of Information Technologies	Team Member	269	4,109	0,738	2,269	0,105	1,017	0,362	-	-
	Manager	146	3,978	0,871						
	Senior Executive	31	4,194	0,688						
	Total	446	4,072	0,783						
Dimension of Interest in Learning Information Technologies	Team Member	269	4,109	0,738	2,269	0,105	1,735	0,178	-	-
	Manager	146	3,978	0,871						
	Senior Executive	31	4,194	0,688						
	Total	446	4,072	0,783						
Dimension of Interest in Learning Information Technologies	Team Mem. (a)	269	4,069	0,716	4,129	0,017	**7,564**	**0,001***	Tam.	(a-b)
	Manager (b)	146	3,795	0,842						
	Senior Executive (c)	31	3,726	0,796						
	Total	446	3,955	0,776						
Efficiency and Productivity Dimension	Team Mem. (a)	269	4,122	0,776	4,097	0,017	**8,147**	**0,000***	Tam.	(a-b) (a-c)
	Manager (b)	146	3,825	0,912						
	Senior Executive (c)	31	3,703	0,868						
	Total	446	3,996	0,842						
Flexibility Dimension	Team Member	269	3,910	0,851	0,084	0,920	2,671	0,070	-	-
	Manager	146	3,705	0,900						
	Senior Executive	31	3,796	0,810						
	Total	446	3,835	0,868						
Perception Towards Flexible Working Barriers	Team Member	269	2,465	1,152	0,175	0,840	0,896	0,409	-	-
	Manager	146	2,615	1,110						
	Senior Executive	31	2,597	1,117						
	Total	446	2,523	1,136						

When the one-way analysis of variance (ANOVA) results are examined, there is a statistically significant difference between the average scores of the variables of attitude towards remote work according to status ($p=0.001\leq0.01$), effectiveness and efficiency dimension ($p=0.000\leq0.01$). When the Levene homogeneity test is examined, the results of the Tamhane multiple comparison model are evaluated for variables that are not homogeneous according to status. The variable that differs between the categories in the Tamhane model result is the perception towards remote work and the effectiveness and efficiency dimension. The perception of team

members towards remote work is higher than the employees who are managers/supervisors. The perception of effectiveness and efficiency in remote work is higher among the employees who are team members compared to the employees who are managers/supervisors and senior managers. Below are details regarding the range of P significance levels:

- *p < 0.01** indicates a statistically significant result at the 1% level.
- p < 0.05 indicates a statistically significant result at the 5% level.
- p < 0.10 indicates a statistically significant result at the 10% level.

Table 12. Significance Results of the Differences in the Average Scores of All Variables According to Work Experience

		n	Mean	Std. Deviation	Levene Homogeneity Test F	Levene Homogeneity Test p	ANOVA F	ANOVA p
Attitude Towards Information Technologies	1-5 years	174	4,074	0,610	1,718	0,145	0,920	0,452
	6-10 years	82	4,103	0,491				
	11-15 years	81	3,947	0,602				
	15-20 years	54	4,059	0,703				
	20 years and above	55	4,095	0,497				
	Total	446	4,057	0,588				
Dimension of Applicability of Information Technologies	1-5 years	174	4,061	0,713	1,297	0,271	0,660	0,620
	6-10 years	82	4,044	0,684				
	11-15 years	81	4,015	0,693				
	15-20 years	54	4,041	0,783				
	20 years and above	55	4,200	0,552				
	Total	446	4,064	0,694				
Dimension of Gender Equality of Opportunity in Information Technologies	1-5 years	174	4,213	0,749	1,419	0,227	0,778	0,540
	6-10 years	82	4,248	0,662				
	11-15 years	81	4,111	0,648				
	15-20 years	54	4,259	0,751				
	20 years and above	55	4,303	0,534				
	Total	446	4,217	0,692				
Dimension of Negative Impact of Information Technologies	1-5 years	174	3,856	0,641	2,813	0,025	1,279	0,278
	6-10 years	82	4,018	0,503				
	11-15 years	81	3,809	0,664				
	15-20 years	54	3,917	0,774				
	20 years and above	55	3,864	0,705				
	Total	446	3,886	0,649				
Dimension of Interest in Learning Information Technologies	1-5 years	174	4,148	0,804	0,818	0,514	1,897	0,110
	6-10 years	82	4,122	0,756				
	11-15 years	81	3,867	0,789				
	15-20 years	54	4,065	0,866				
	20 years and above	55	4,064	0,613				
	Total	446	4,072	0,783				
Perception of Remote Working	1-5 years	174	4,017	0,760	0,201	0,938	0,734	0,569
	6-10 years	82	3,900	0,831				
	11-15 years	81	3,897	0,691				
	15-20 years	54	3,869	0,835				
	20 years and above	55	4,012	0,807				
	Total	446	3,955	0,776				
Efficiency and Productivity Dimension	1-5 years	174	4,065	0,823	0,428	0,788	0,815	0,516
	6-10 years	82	3,957	0,912				
	11-15 years	81	3,916	0,742				
	15-20 years	54	3,887	0,913				
	20 years and above	55	4,057	0,869				
	Total	446	3,996	0,842				
Flexibility Dimension	1-5 years	174	3,874	0,879	0,356	0,840	0,417	0,796
	6-10 years	82	3,732	0,920				
	11-15 years	81	3,840	0,860				
	15-20 years	54	3,815	0,803				
	20 years and above	55	3,879	0,842				
	Total	446	3,835	0,868				
Perception and Barriers to Flexible Working Dimension	1-5 years	174	2,443	1,131	0,360	0,837	0,382	0,821
	6-10 years	82	2,552	1,174				
	11-15 years	81	2,571	1,113				
	15-20 years	54	2,616	1,155				
	20 years and above	55	2,573	1,130				
	Total	446	2,523	1,136				

When the one-way analysis of variance (ANOVA) results are examined, there is no statistically significant difference between the mean scores of all variables according to work experience.

4.6. Structural Regression Analysis

Structural regression analysis is performed with the SPSS AMOS program to determine the effect of the attitude towards information technologies on the perception and dimensions of remote work and the perception and dimensions of flexible work.

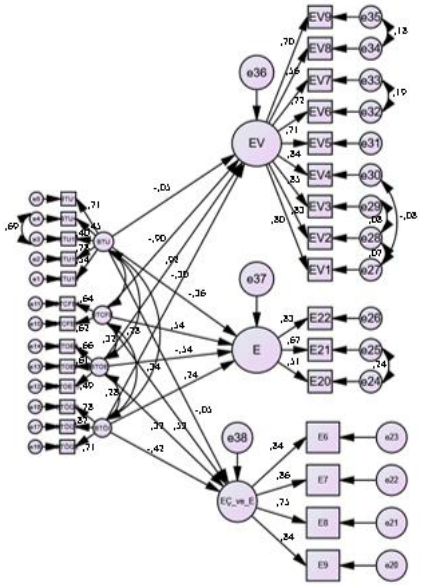

Figure 5. Structural Regression Model Regarding the Effect of Attitude Towards Information Technologies on Perception of Remote Working and Perception of Flexible Working

The structural regression analysis conducted to determine the effect of attitude towards information technologies on the perception of remote working and perception of flexible working shows the model that shows a good fit above.

Table 13. Good Fit Results of the Model Regarding the Effect of Attitude Towards Information Technologies on Perception of Remote Working and Perception of Flexible Working

Compliance Indices	Calculated Compliance Indices
x2/sd ≤ 3	1,950
0,90≤NFI≤0,94	0,915
0,90≤GFI	0,907
RMSEA≤0,05	0,046
6≤RMR≤0,08	0,058

In structural equation modeling (SEM), several fit indices are used to assess the adequacy of a model in explaining the relationships between variables. The most commonly used fit indices include the Normed Fit Index (NFI), Goodness of Fit Index (GFI), Root Mean Square Error of Approximation (RMSEA), and Root Mean Square Residual (RMR). An NFI value of 0.90 or above is generally considered acceptable, indicating that the model explains the data well. The GFI is considered a good fit when it is 0.90 or above, reflecting that the model's covariance matrix matches the observed data. The RMSEA is considered a good fit when it is 0.05 or below, with values between 0.05 and 0.08 indicating a reasonable fit, while values above 0.10 suggest a poor fit. The RMR should be 0.05 or below for a good fit, with values between 0.05 and 0.08 considered acceptable. In this study, the general fit of the model regarding the effect of attitudes towards information technologies on perceptions of remote working and flexible working was evaluated. The NFI index was found to be within the acceptable fit range, suggesting that the model explains the data adequately, although there may be room for improvement. The GFI index was within the good fit range, indicating a strong match between the observed and predicted covariance matrices. Similarly, the RMSEA value was within the good fit range, suggesting that the model has a reasonable

fit with only slight room for improvement. Finally, the RMR value was also within the acceptable fit range, further confirming the model's adequacy. These results indicate that the model fits the data well, with some areas for potential refinement to enhance the overall fit.

Table 14. Regression Results of the Model Regarding the Effect of Attitude Towards Information Technologies on Perception Towards Remote Working and Perception Towards Flexible Working

			Standardized Beta	Unstandardized Beta	Standard Error	P
EV	<---	BTU	-0,050	-0,085	0,420	0,841
E	<---	BTU	-0,360	-0,446	0,247	0,071
EÇ_ve_E	<---	BTU	-0,050	-0,119	0,279	0,670
EV	<---	BTCFE	-0,900	-0,675	9,340	0,143
E	**<---**	**BTCFE**	**0,540**	**0,645**	**2,700**	**0,025**
EÇ_ve_E	**<---**	**BTCFE**	**0,535**	**0,612**	**1,184**	**0,018**
EV	<---	BTOE	0,920	0,831	8,206	0,118
E	**<---**	**BTOE**	**-0,545**	**-0,262**	**2,444**	**0,031**
EÇ_ve_E	**<---**	**BTOE**	**0,325**	**0,227**	**1,056**	**0,035**
EV	<---	BTÖİ	-0,300	-0,326	0,253	0,198
E	<---	BTÖİ	0,245	0,204	0,146	0,163
EÇ_ve_E	<---	BTÖİ	0,245	-0,066	0,190	0,730

As a result of structural regression, gender equality of opportunity in information technologies affects flexibility ($p=0.025\leq0.05$) and flexible working perception and barriers ($p=0.018\leq0.05$) variables, which are perception dimensions towards remote working. The negative impact of information technologies affects flexibility ($p=0.031\leq0.05$) and flexible working perception and barriers ($p=0.035\leq0.05$) variables. The attitude towards information technologies partially affects the perception towards remote working and flexible working perception.

5. RESULT AND DISCUSSION

The results of this study reveal in detail the effect of attitudes towards digital technologies on perceptions towards remote working and other flexible working styles. The research findings show that employees who develop a positive attitude towards digital technology adapt to remote working and flexible working models more quickly and adopt these working styles more easily. This finding is consistent with studies in the existing literature indicating that positive attitudes towards information technologies positively affect the perception of flexible work.

Gajendran and Harrison's study on virtual work arrangements highlighted the importance of employees' digital competencies in facilitating remote work. Their research showed that employees who possess higher levels of digital competence adapt more easily to remote work environments and experience better job performance and satisfaction. Their findings support the idea that digital technologies enable smoother transitions into flexible work models.

Similar to Gajendran & Harrison (2007), your study confirms that employees with strong digital skills are more successful in adopting flexible work styles. Your study goes further by explicitly stating the critical role of digital skills in the adoption of flexible work arrangements, which parallels Gajendran and Harrison's conclusion about the importance of digital competence for job performance and satisfaction.

Mazmanian et al. (2013) explored how digital technologies impact work-life balance. They found that the constant connectivity afforded by digital tools can either enhance or hinder work-life balance, depending on how employees manage their use. Those who can set boundaries and control their digital technology use report higher levels of satisfaction and better work-life balance.

Your study also supports the positive effects of digital technologies on work-life balance, indicating that employees with positive attitudes towards digital tools experience an easier adaptation process to flexible working models. Both studies agree on the positive relationship between digital technology use and work-life balance, but Mazmanian et al. (2013) also discuss the dual impact of technology, depending on usage habits.

Choudhury et al. (2020) analyzed the effects of digital technologies on productivity, particularly during the COVID-19 pandemic when remote work became widespread. They found that employees who were accustomed to digital tools and technologies were able to maintain or even increase productivity when working remotely. The researchers emphasized that digital competence allowed employees to manage work effectively from a distance.

Your findings align with Choudhury et al. (2020), as you mention that positive attitudes towards digital technologies facilitate adaptation to flexible work models. This suggests that digital competence not only helps in adjusting to remote work but also improves job performance and efficiency, echoing the findings of Choudhury et al. (2020).

Ayyagari et al. (2011) explored how digital technology use impacts employee satisfaction. They found that employees who perceived digital technologies as enabling tools for their work were more likely to experience increased job satisfaction, particularly in environments where flexible work arrangements were available. This was attributed to the empowerment that comes with digital tools and the ability to manage work tasks efficiently from any location.

Your study concurs with Ayyagari et al. (2011) by highlighting that employees with positive attitudes towards digital technologies report increased job satisfaction and better job performance. Your study specifically emphasizes the human factor in the digital transformation process, suggesting that attitudes towards digital tools significantly influence the success of flexible work arrangements.
Your study's findings are in line with established literature, particularly concerning the positive effects of digital competencies on remote and flexible work arrangements. Studies by Gajendran & Harrison (2007) and Ayyagari et al. (2011) support your observation that employees with strong digital skills experience better job performance, increased job satisfaction, and more successful adaptation to flexible work models. Additionally, your research adds to the understanding of how positive attitudes towards digital technologies facilitate the transition to flexible work, further reinforcing the importance of digital competence in the modern workplace.

Previous studies have emphasized the importance of digital training programs and robust digital infrastructure in facilitating the adoption of flexible work models and increasing productivity. For instance, DeLisi and Cummings (2020) found that digital training programs significantly enhance employees' ability to adapt to remote and flexible work environments, as these programs increase employees' digital competence, making them more confident and productive. This aligns with the findings of your study, which also highlights that digital training programs reduce negative attitudes towards digital technologies and ease the transition to flexible work styles. Similarly, Cascio and Montealegre (2016) discussed the critical role of digital infrastructure, such as reliable internet access and cloud-based tools, in supporting flexible work arrangements. Their research suggests that a strong technological foundation enables employees to work effectively from a distance, a point echoed in your study, where the availability of such infrastructure is seen as essential for facilitating the adoption of flexible work models. Additionally, Kelliher and Anderson (2010) explored how digitalization positively impacts work-life balance and job satisfaction, noting that digital tools allow employees to better manage their personal and professional lives. Your study concurs with these findings, as it shows that digitalization can improve work-life balance, increase job satisfaction, and reduce stress levels. Overall, the results of your study reinforce the findings of previous research and offer practical solutions for enhancing the effectiveness of flexible working models, particularly through digital training and infrastructure support.

6. CONCLUSION

Our study shows that positive attitudes towards digital technologies facilitate adaptation to flexible working models, highlighting the importance of digital training and development programs. These programs should be continuously organized by businesses to enhance employees' digital competencies. By improving their digital skills, employees will become more effective in flexible working environments. Additionally, providing a strong digital infrastructure is essential for successful digital transformation. Our findings reveal that deficiencies in digital infrastructure can negatively affect perceptions of flexible working. Therefore, investing in digital tools and technologies will improve the effectiveness of remote and other flexible working models, ensuring seamless transitions for employees.

Furthermore, considering the positive impact of digitalization on work-life balance, businesses should develop policies to support employees in achieving this balance. Offering flexible working hours, remote working options, and support services accessible via digital tools can significantly enhance employee satisfaction and productivity. In line with this, businesses should also focus on developing a digital culture. Since our study emphasizes that attitudes towards digital technologies are directly linked to the adaptation of flexible working styles, cultivating a digital culture within organizations is crucial. Digitalization is not just a technical process but requires a cultural shift, which businesses must strategically foster.

In addition, businesses must update their performance and motivation systems to align with the digital transformation. Performance evaluation systems supported by digital tools will be critical for assessing the effects of digitalization and optimizing employee performance in a flexible work environment. The findings of our study align with existing literature, reinforcing that positive attitudes towards digital technologies enhance perceptions of remote and flexible working. This suggests that both employees and organizations must invest in increasing digital competencies, strengthening digital infrastructure, and expanding flexible working models to successfully navigate the digital transformation process. This approach should include strategic planning and the expansion of digital training programs to fully leverage the opportunities provided by digitalization.

However, our study also points to an important discussion regarding the post-pandemic return to traditional corporate work cultures, despite the widespread adoption of remote work during the pandemic. For instance, companies like Amazon, which initially embraced remote work during the pandemic, have started shifting back to more traditional office-based work cultures. This raises the question of whether the benefits of remote work are being fully recognized or whether there are underlying biases against the permanence of such working models. The assumption that remote work is an inherently good solution is not necessarily objective, and it is important to critically assess the challenges and limitations of remote work, especially in the long term. Our study suggests that while digital transformation has positive effects, it is not a one-size-fits-all solution, and further research is needed to understand the complexities of flexible working in the evolving business world.

AUTHORS' DECLARATION:

This study was produced from the master's thesis prepared under the supervision of the second author. This paper complies with Research and Publication Ethics, has no conflict of interest to declare, and has received no financial support. For the scale used in the article, it is declared by the authors that permission was optained from the original owner of the scale. The author(s) sent a signed "*Copyright Transfer Form*" to the journal. Regarding the conduct of this research, an "*Ethics Permission Certificate*" dated 03/062/024 and numbered 2024/05 was obtained from the Ethics Committee of the University of Istanbul Esenyurt.

AUTHORS' CONTRIBUTIONS:

Conceptualization, writing-original draft, editing – **Ö.S.** and **M.Ö.**, data collection, methodology, formal analysis – **Ö.S.** and **M.Ö**, Final Approval and Accountability – **Ö.S.** and **M.Ö**

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