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"Unveiling the Psychological Realities: Remote Working and Post-Pandemic Job Performance of Customs Brokers – SUNAT 2022"

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Abstract

The aim of this study was to analyse how remote work strengthens the post-pandemic job performance of customs agents - SUNAT 2022, the research approach is qualitative, basic research type, phenomenological design, with the participation of four customs agents to whom interview technique was applied, interview guide instrument consisting of eight questions that emerged from the three specific objectives. The results showed that remote work strengthens the work performance of the customs agent, which includes the professional, social, and family environments. In conclusion, remote work strengthens the work performance of SUNAT customs agents, in an essential way, allowing collaborators to develop their work competencies from their homes, which has benefited not only the institution but also the interaction in their homes, which is reflected in the improvement of user service in a virtual way. Behaviourally, too, the flexibility and autonomy offered by remote working can have a significant impact on their work experience and how they feel about their performance and achievements.

Keywords: Administratively, Remote working, teleworking, virtual environments.

Introduction

In January 2020, the Director General of the WHO declared the outbreak of COVID19 as a public health emergency of international concern under the International Health Regulations (2005). In Latin America, the first case was confirmed in the United States on 20 January 2020 and in Brazil on 26 February 2020, which spread to the 54 countries in the Americas; in response, schools had to close and classes were held virtually, and in various companies and institutions, employees had to adapt to remote work, many with their own computer equipment and others with support from the companies (Ripani, 2020).

In March 2020 in Peru, a state of health emergency was declared due to the existing variants of COVID-19; this measure generated panic about a new way of working, living and social development, given that many families had to remain in their homes every day, this measure was extended for two years until the health system lifted the alert; a measure that promoted the way of working that each entity should apply, recognising face-to-face, mixed and remote work (Adauto & Brayan, 2022).

In Peru in 2013, through Law No. 30036 - Law regulating Remote Work and subsequently through DS No. 017-2015-TR, its regulations established in Article 2 the forms of tetraboron (Carbajal, 2022). Remote work requires the employee to work at home, using any means that facilitates the performance of work outside the place of origin of the company that has hired him/her (Edquen, 2020).

For this reason, the National Authority of the Civil Service - SERVIR issued a first Guide to Remote Working where it provides the applicable rules for its implementation and how to implement them in the Public Sector at the national level, subsequently a second edition was issued in June of the same year, focusing basically on human resources

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offices, managers, and servers (Adauto & Brayan, 2022). It also details which activities can be carried out under this modality, one group can perform their work through computer media and the use of platforms, and in other cases through telecommunications without computer media (Edquen, 2020).

For most of the collaborators this new modality of work has been very beneficial because it shortens the distance and work performance, I.E. some servants have returned to their place of origin to take care of their loved ones without being in the same department and/or city to perform their work, thus allowing families to meet without having to move (Carbajal, 2022).

In relation to the technical and communicative responsiveness of public figures to ensure teleworking, we can specify that 45% of the servers said that their device provided them with technological tools, including laptops, telephones, and CPUs. In terms of connectivity tools, 54% said they had access to connectivity tools and remote access to office computers, digital collaboration tools such as Google Drive, Microsoft Teams, Zoom, etc. (Paca et al., 2021).

Today, some traditional job skills and others that have become relevant in recent years due to the needs of the crisis are large and will continue to be needed. Pandemic period: technological skills, adaptation to change, creativity and innovation, and effective communication (Muñoz et al., 2020). The development of soft skills creates flexibility and improves the adaptability of employees in current crisis situations. They help strengthen business ties and commitment to the company even outside the traditional work environment.

Likewise, on 29 December 2022, the National Civil Service Authority - SERVIR, announced that as of Tuesday 3 January 2023, civil servants who were performing remote or mixed work should return to work in person, in accordance with Emergency Decree No. 026-2020, which established exceptional and temporary measures to prevent the spread of COVID-19, which specified that remote work for the public sector ended on 31 December 2022.

In this regard, SERVIR urges the Human Resources offices of public institutions at national, regional, and local government level to contact officials in a timely manner regarding the resumption of face-to-face operations so that the services they provide to Peruvians are not affected. According to the Sole Final Complementary Provision of Emergency Decree 055-2021, public entities may retain public servants who are fully vaccinated against COVID-19 for remote or hybrid work according to their institutional needs during the public health emergency that ends on 25 February 2023.

Since the beginning of the pandemic, the operational work of Customs officials has always been on-site, but the technical and administrative areas, especially customs agents who have some kind of morbidity, have been working remotely since the publication of the law on teleworking, This type of work environment has been beneficial in terms of the administrative burden which, due to the modality of work, has been fortified in the Tax Service, Call Centre and auditing of taxpayers, legal persons and entities, which must support their goods or others for the development of customs activities.

Customs first took up this work activity due to the outcome of the COVID19 pandemic, which was more pleasant for the agents who were part of the risk group and work, administratively, operationally, and technically, with the institution being empathetic to this by entering the remote world, if they have the computer resources and internet network to benefit the technical-administrative work that they should be carrying out. At present, Customs has improved its work in the areas of auditing, call centre and taxation. This is reflected in the work activities of their speciality.

The remote work changes its name to teleworking, whose benefits by law 31572 of 07 September 2022, corresponds to all holders of the public administration the promotion, direction, and evaluation of the deployment of teleworking in its institutional environment, being responsible for providing logistical and computer resources in case the collaborators do not count, as well as the benefits of law that applies to any employee of a public institution.

While the pandemic has certainly been an accelerator of change for companies, it has also left many lessons, one of which is to adapt to a model of remote or hybrid work, work whose unique work needs require them to be ahead of IT (Rodriguez, 2022), we can say that the factors affected during the epidemic are: adaptability of employees and employers, satisfaction and prioritisation of tasks, etc., considering that it is time to measure the productivity of the

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company, which in general can satisfy customers. Remote work allows employees and employers to use technological tools to perform activities in their territory outside the organisation without the need for physical travel (Souza, et al., 2021).

To develop a "work-from-home" strategy that benefits companies and workers in business during and after the COVID-19 pandemic, it is necessary to consider the dimensions outlined by the International Labour Organization to adapt to the challenges. Take advantage of remote working while ensuring employee well-being and continuity of productivity (Véliz & Soto, 2022).

Legal and contractual implications should be considered in the activities defined for work- from-home strategies, working time and work organisation, performance management, digitalisation, communication, occupational safety, and health (OSH). Consider measuring performance through outcomes: productivity, employee and customer satisfaction, management of technological tools, employee quality of life (Rodriguez, 2022).

This new, post-pandemic normality has shown that remote work is an asynchronous or synchronous work modality, where strategies can be developed by results, since the public servant is in his comfort zone and is not exposed to any kind of social and health hazard, employers develop strategies to build employee loyalty, Employers develop strategies to build the loyalty of their collaborators, in order to improve the productivity of the entity, with the commitment to improve technological competences in the management and expertise of their capacities, also encouraging the payment of internet, electricity and other services that are necessary for the adequate performance of the collaborator in their home (Rodríguez, 2022).

In view of the above, the following questions arise as a general problem: How does remote work strengthen the post-pandemic work performance of Customs Agents - SUNAT 2022; as specific problems: How does the professional environment strengthen the post-pandemic work performance of civil servants in a public institution 2022; how does the social environment strengthen the post-pandemic work performance of Customs Agents - SUNAT 2022; and how does the family environment strengthen the post-pandemic work performance of Customs Agents

- SUNAT 2022?

This work modality is said to be here to stay and it is not far from reality because there are many civil servants who have morbidities or other illnesses; this favoured several collaborators of different companies, who saw their work environment at home; having to adapt on the fly to the virtuality due to the pandemic and now that this epidemic has been controlled, companies have opted to continue with more than 50% of their collaborators continuing with remote work, due to the benefits for both the company and for the collaborators, often paying for the basic equipment to continue working remotely.

Therefore, the study shows as general objective To analyse how remote work strengthens work performance post-pandemic Customs Agents - SUNAT 2022; as specific objectives To analyse how the professional environment strengthens work performance post-pandemic Customs Agents - SUNAT 2022, To analyse how the social environment strengthens work performance post-pandemic Customs Agents - SUNAT 2022 and To analyse how the family environment strengthens work performance post-pandemic Customs Agents - SUNAT 2022.

It is of interest to study how remote work has strengthened the work performance of post-pandemic 2022 civil servants. What would be necessary to improve or enhance remote work in the homes of employees? The answers will be provided by the employees when they answer the questions in the semi-structured interview that has been developed to collect information effectively and thus be able to say that the pandemic has led to new work strategies that benefit the business circle.

Research Methods

The study has a qualitative approach, as it is oriented to the understanding, description and explanation of phenomena, events and actions of social groups or human beings (Ñaupas et al., 2018), such as remote work, which has developed new job opportunities and strengthened.

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companies for the benefit of them and their collaborators. The study is basic type because of the importance in the origin of a technical or applied research (Esteban, 2018). Phenomenological design, for the understanding by understanding the statements, perceptions, and interpretations of personal background (Dangal, 2021) the main objective is to connect explore and capture the experiences of different people about this phenomenon (Hernandez and Mendoza, 2018).

The participants of the study are customs agents of the National Superintendence of Tax Administration (SUNAT), who work remotely, now called teleworking, in the following areas: Tax Attention, Call Centre and Audit. The technique and instrument developed is the semi-structured interview and interview guide whose implication lies in the assertive communication between the researcher and the specialist (Hernández and Mendoza, 2018).

After the application of the research instrument in the 4 participants whose work is carried out in the modality of teleworking for its analysis has been followed the pedagogy of Seid (2016), consisting of reliable transcription of the interviews, grid that is the account and ordering of the data obtained, the coding of the ideas force according to the study, whose caught similar is valued for the Analysis of the information and finally make the synthesis for the presentation of the obtained of way of conclusion.

This study shows how remote work affects the motivation of customs officers who have more autonomy and control over their work environment; this increases intrinsic motivation, making them feel that their tasks and responsibilities are more useful, thus improving their work performance.

Their work-life balance affects their mental and emotional health (Caqueo-Urizar et al., 2020). Some customs officers may feel more comfortable working from home, while others may experience challenges in separating roles and managing stress.

The lack of face-to-face interaction with colleagues can lead to feelings of isolation and loneliness. On the other hand, they may communicate more often with family members, having a positive effect on their emotional well-being.

It is worth considering how customs officers are adapting to the sudden shift from office to remote work brought about by the epidemic. Adapting to a new way of working can be stressful and anxiety provoking, but it can also build resilience and the ability to cope with challenges (Pacheco-Ruiz et al., 2020). Adapting to new communication tools and managing online tasks can affect an agent's effectiveness and efficiency.

Customs officers' intrinsic motivation could be affected by the opportunity to work more flexibly and in their own environment (Bastidas, 2020). The sense of achievement and satisfaction gained from completing a task influences their perception of better job performance.

Result and Discussion

The First Specific Objective: To analyse how the professional environment strengthens the work performance post-pandemic Customs Agents - SUNAT 2022; the area where he works has staff in the modality of remote work and what is the work that fulfils:

(...) if they have collaborators in remote work at teleworking time, such as the areas of documentary supervision, attention of files, dispatch, inspection, legal and administrative (...).

This work activity has strengthened production in accordance with SUNAT indicators and what is their timetable:

(...) that the work of customs agents has been strengthened and this is in line with production indicators; the working hours are eight hours from Monday to Friday in two shifts (...).

Your institution has benefited from this type of remote work:

- (...) it has benefited because it has allowed the collaborator to concentrate on his work and not worry about the exposure to some of the dangers that are seen when one performs the work in person (...).
- (...) staff with morbid vulnerabilities have benefited from working from home, which has reduced costs and increased their family income (...).

In summary, remote work has strengthened the work of customs agents, which has been reflected in the production

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indicators in the various areas where remote work has been implemented in an assertive manner; one of the benefits for agents with morbid illnesses is that they can carry out their work at home without having to worry about any danger as when they were working in person.

Regarding the Second Specific Objective: To analyse how the social environment strengthens the post-pandemic work performance of Customs Agents - SUNAT 2022; how much their organisation and work environment has improved since the implementation of remote work and what has been achieved to date:

- (...) in terms of the working environment, it has improved since the implementation of remote working (...)
- (...) the working comfort of the agents who work in person has been reflected in the virtual attention provided by their colleagues, avoiding saturation with physical files (...).

The staff working remotely have received some training to perform adequately, what were the results?

(...) training for agents is constant, to be able to solve connectivity problems that have been the most frequent, having the support of a systems engineer 24 hours (...)

In summary, the social environment has been strengthened because user service is shared with remote and face-to-face work, which has reduced the workload, as most users want to be served virtually due to the flexibility of service; to this end, SUNAT constantly trains its employees in different areas of service and provides the support of a system engineer 24 hours a day to answer any questions about the institutional system.

Finally, the Third Specific Objective: To analyse how the family environment strengthens work performance post-pandemic Customs Agents - SUNAT 2022: The space where he works remotely does not disrupt his coexistence with his family and what the institution has offered him to strengthen his work:

(...) at the beginning, in order to adapt to this new work modality, yes, because the children were also studying, seeing the home as a virtual study and work space (...). (...) the institution has provided us with computer equipment, ergonomic chairs that allow us to work properly and constant advice on any work-related questions (...).

They have enough space and time to spend with their families after their daily work:

(...) remote work has benefited us in every way and one of them is the time spent with the family, since the time that was used for the transfer to the entity, has been added to that for better family life (...).

If you had to improve remote work, what would your proposal be for this new reality?

(...) the identification of processes that can be better attended from home and a programme is formalised so that this activity can also be developed from the mobile phone (...)

In summary, the development of remote work requires a space within the homes of the agents which must have computer equipment such as office supplies for better comfort in their daily work and if they do not have it, SUNAT has provided in a timely manner what is required for the customs agent's work; the benefit of this has improved the family climate because now the agents have more time and income to give to their home; by not having expenses and time to travel to their institution, which adds to their family environment.

CONCLUSIONS

First:

Remote work has strengthened the work performance of SUNAT customs agents in an essential way, allowing collaborators to develop their work skills from their homes, which has benefited not only the institution but also the family environment; this is motivated by the constant support provided by SUNAT to its agents such as: computer equipment, office furniture, training and technical support 24 hours a day; revealing the improvement of user service in a virtual way.

Second:

Customs agents who work remotely have strengthened their work skills due to the constant preparation and training they receive from their institution; this has also benefited those who are morbidly ill and who, by carrying out their activities from their homes, do not have to worry about the dangers that exist when they travel to work on site.

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Thirdly:

The social environment of the customs agents has improved since the user service is shared: virtually and in person, which has reduced the workload in the best way; being required the user service virtually by the flexibility that exists, which allows agents to develop optimally in their activities or face-to-face operations. And for the agents who work virtually, they feel the support of their institution reflected in the constant advice of a system engineer 24 hours a day to answer questions about the institutional system, feeling duly motivated in each user service because they feel the importance of their work in their institution.

Fourth:

The family environment of customs agents is strengthened by having computer equipment and office supplies for their comfort and effectiveness at work. This is part of the benefits provided by SUNAT, which is reflected in the continuous interaction at home, which has a positive impact on their emotional well-being, since they now have more time for their family and income for themselves and are not worried about the work stress that they could have in a face-to-face environment.

RECOMMENDATIONS

First:

That the National Superintendence of Customs and Tax Administration (SUNAT) continue to support customs agents who work remotely in case of any eventuality with their health, computer equipment and office furniture, as well as constant emotional support and technical support 24 hours a day.

Second:

Continuous monitoring of the health and emotional health of morbidly ill customs agents, who carry out their activities remotely from their homes to avoid risks to their health and this affects their work and family environment.

Third:

The National Superintendency of Customs and Tax Administration should evaluate the hiring of administrative personnel, given the increase in virtual services, due to the flexibility in the service that exists in contrast to face-to-face service, and this may cause stress to customs agents who carry out this function.

Fourth:

SUNAT should carry out recreational activities with customs agents and their families, as a motivational welfare to strengthen institutional belonging, generating commitment in their homes and institution. Commitment to continue in all institutions that is the welfare for its collaborators that reflects the best business production.

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