



Implementation Of Flexible Work Arrangements To Performance in The Islamic Perspective For Accounts Representative

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Abstract

The COVID-19 pandemic has limited many economic activities and has had a tremendous impact on the economic performance of countries in the world. The purpose of this study was to analyze the effect of WFH on the work environment, work motivation, job satisfaction, and employee performance as well as the relationship between work environment and work motivation on job satisfaction and employee performance. This research was conducted on 145 respondents on Account Representative (AR) in the Tax Service Office (KPP) in the Regional Office of DJP West Java III. The research time is planned to be carried out in December 2021–January 2022. This research uses descriptive research method and data processing is done by SEM PLS. The results showed that WFH had a positive effect on performance either directly or through mediation of the work environment, work motivation and job satisfaction. WFH has a positive effect on the work environment, work motivation, job satisfaction and employee performance. The conclusion of this study is that the construct of employee performance can be explained by the variables of job satisfaction, performance, work environment and work motivation.

Keywords: *Job Satisfaction; Working environment; Work from Home; Islamic Perspective.*

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1. Introduction

The COVID pandemic that has occurred since the beginning of 2020 has become a global issue that has forced governments around the world to take action to reduce the rate of the virus' spread, one of which is the social distancing campaign (Hale et al. 2021). Many activity centers such as schools, workplaces, recreation areas and public facilities were forced to close in order to limit human movement (Susilo 2020). This indirectly has an impact on all existing sectors, including the economic sector. Limited human activities during the pandemic have made many economic activities impossible and have had a tremendous impact on the economic performance of countries in the world (Abdullah et al. 2020).

The decline in economic growth worldwide was due to the focus on efforts to save health and the reduced economic activity carried out by each country (ASEAN 2020). During the pandemic,

institutions and companies carry out Work From Home (WFH) policies as an effort to keep the intensity of work going. WFH or teleworking, which was introduced since 1973, has increased quite rapidly, especially during the pandemic ([Belzunegui-Eraso and Erro-Garcés 2020](#)). Restrictions on activities at work make WFH the choice of companies and governments to maintain the continuity of economic activity in each country. Studies show in May 2020 in the US 35.2% of the workforce worked from home, up from 8.2% in February 2020 (Vyas and Butakhieo 2021). This number shows that WFH is one of the rational options chosen by the company in maintaining the stability of its business during the pandemic.

WFH is a work variation of the Flexible Working Arrangement (FWA) that develops along with technological advances ([Farrell 2017](#)). FWA refers to the concept of work that provides opportunities for workers to be more flexible in managing their time and place of work ([Čiarnienė et al. 2018](#)). The dimensions of FWA which include the richness and complexity of work at the individual level, the diversity of work activities carried out and technological support ([Boell et al. 2016](#)) generally exist at several levels of work in the private sector or the public sector such as government. The development of FWA implementation has been slower in the government sector than in the private sector although it has been started since 1973 ([Green and Roberts 2010](#)). The decline in performance related to the implementation of FWA by the government sector became an important issue that occurred during the pandemic ([Fadhila and Wicaksana 2020](#)). Workers in the government sector also experienced work adjustments when doing FWA during the pandemic. This is due to changes in work patterns related to work location, duration of work and work environment that conforms to health protocols.

The Directorate General of Taxes (DGT) is an echelon I unit under the Ministry of Finance with a composition of 40% of the total employees of the Ministry of Finance. DGT carries out its functions and roles as an institution that secures state revenues from the tax sector. This requires DGT employees to be able to improve their performance even though they are in a pandemic condition. Account Representative (AR) is a job position at the DGT which has the main task of supervising, consulting and providing services to existing taxpayers. AR in doing their daily work. The implementation of work during the pandemic was carried out by AR with a combination of WFH-WFO in accordance with the health protocols issued by the government.

Table 1. Main Performance Indicators of AR West Java Regional Office III Semester I 2019-2020

Indicator of Key Performance	Target	Realization 2019	Realization 2020	+/- Realization
	(%)	(%)	(%)	(%)
Percentage of realization of extra effort tax revenue supervision	100	44	33	-11
Percentage of Corporate Taxpayers and Non-Employee OPs who make payments	55	23	33	9
Percentage of completion of requests for clarification on data and/or information	100	65	29	-36
Percentage of STP issuance	100	64	58	-6

Source: processed from data from the West Java Regional Tax Office III (2020)

Evaluation of AR performance in the West Java Regional Tax Office III against Key Performance Indicators during the first semester of 2020 showed that AR performance had decreased compared to the same semester in the previous year. The decline in performance occurred not only due to external factors such as weakening economic activity but also due to internal factors such as limited work activities that occurred during the pandemic so that AR could not freely carry out its work as in normal times.

This study was conducted to determine the effect of FWA on AR performance in the Regional Office of DJP West Java III by using work environment, job satisfaction and work motivation as intermediary variables. This research is expected to contribute to the Ministry of Finance and DGT in measuring the effectiveness of the FWA that has been carried out so far and provide input to the government to promote WFH policies as an alternative to implementing a work culture within the government.

The implementation of WFH carried out during the COVID-19 pandemic by the Ministry of Finance is expected not to interfere with employee performance and affect services to the community as stakeholders. Factors that are the focus of this research include WFH policy, work environment, employee motivation, and employee satisfaction with employee performance. WFH as an independent variable is intended to influence the dependent variable, namely employee performance by mediating work environment factors, job satisfaction and work motivation. The ultimate goal is to determine the relationship between the variables studied.

2. Literature Review

Flexible Working Arrangement (FWA)

FWA is any policy, practice, formal or informal, that allows people to perform with varying degrees of when and where work is performed ([Maxwell, Rankine, Bell & MacVicar 2007](#)). FWA is a new form of getting work done efficiently in a work culture environment that demands new breakthroughs in the current era ([Choi, Y. K., Ko, J. H., & Kim, J. S. 2018](#)). In addition, FWA is seen as a broader concept that includes work arrangements that deviate from standard work involving fixed daily hours at work sites ([Gardiner, J., & Tomlinson, J. 2009](#)). This work flexibility according to ([Ludwig, H., Sonneveld, P., Davies, F., Bladé, J., Boccadoro, M., Cavo, M., ... & Palumbo, A. 2014](#).) refers to three things, namely the opportunity for workers to work anywhere, anytime and focus on output rather than input. This opportunity benefits not only the workers but the company. Many studies show that FWA encourages efficiency and effectiveness for companies, creates work life balance, increases employee satisfaction and motivation and supports employee commitment to the company. All of these benefits have an extraordinary impact on sustainable life concerning the social and economic environmental dimensions ([Čiarnienė, Vienažindienė, and Adamonienė, 2018](#)). But even though FWA has many benefits, several other studies show that FWA has some challenges. Conflicts between work and family time, excessive working hours, feelings of isolation, lack of team support and superior supervision, as well as technological stuttering are some of the challenges experienced during FWA practice. This challenge requires a strategy in order to create a suitable and appropriate FWA.

In general, FWA is a concept of work arrangements by changing work patterns that allow employees to be able to choose when to work ([Shagvaliyeva, S., & Yazdanifard, R. 2014](#)). These arrangements include:

- 1) Flexibility of scheduling working hours (Flexy Time)
This type of flexible working hours gives workers the freedom, with the company's approval to arrange working hours outside the normal working hours set by the company.
- 2) Workplace flexibility (WFH)

This type of flexible working hours does not require workers to work from the office. Workers can use a place that is regularly used as a work location

3) Flexibility of work duration (part time)

This type of flexibility is done by freely adjusting the amount of working time in a certain period.

Work From Home (WFH)

Work From Home (WFH) is a form of FWA practice regarding workplace flexibility. Work from home is described by the activities or work of employees outside the office or in other words working from home regularly (outside the office), one day or more a week ([Hill, M., Wernig, A., & Goldspink, G. 2003](#)). WFH gives workers flexibility in managing working hours, balancing work and non-work responsibilities, and saving travel time ([Afrianty W et al 2021](#)).

WFH is a solution that provides a beneficial balance for workers and the institution/company where they work. From an employer's perspective, WFH provides benefits in keeping employees more committed, attracting and retaining highly skilled employees, ([Aboelmaged & Subbaugh, 2012](#); [Bailey & Kurland, 2002](#)). However, since the outbreak of COVID-19, WFH arrangements seem to have become a policy carried out globally to reduce the spread of covid 19 and to maintain production and employment as long as workplaces are closed and travel is limited according to government policy during a pandemic ([Arruda, 2020](#); [Marinoni et al. , 2020](#)). This makes WFH no longer considered an exclusive choice for a minority of workers, but an absolute choice that must be made by all businesses and workers who do not require a physical workplace to continue production and work. According to ([Dayaram and Burgess, 2021](#)) the most observable change that has occurred due to COVID is the shift of many employees to WFH arrangements across jobs where this was previously not a common option.

Employee Performance

Performance according to ([Kasmir, 2018](#)) is the result of work and work behavior that has been achieved in completing the tasks and responsibilities given in a certain period. Meanwhile, according to ([Moeheriono, 2014](#)), performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, vision and mission of the organization as outlined through the strategic planning of an organization. Based on the definition of performance above, it can be concluded that performance is a comparison of work results achieved by employees with predetermined standards in an organization. Performance is also the result that employees have achieved both in terms of quantity and quality in a company in accordance with the responsibilities given to them.

Performance in Islam

Employees who are given a comfortable and Islamic work environment, the productivity of the employee's performance will be more productive_ ([Cahyadi, 2019](#)), whereas in_ ([Srisusilawati, 2021](#)) research it was stated that self-efficacy and Islamic financial literacy had a positive effect simultaneously and partially on the performance of MSMEs.

3. Methodology

This research is a research with a quantitative approach. According to [Arikunto \(2013\)](#), quantitative research is research that uses numbers, starting from data collection, interpretation of the data and the appearance of the results. This research is also included in the associative type, namely research that aims to determine the influence or relationship between two or more variables ([Sugiyono 2017](#)). Data collection methods explain how to get data and information (Sumarwan 2018). Data collection in this

study was carried out by questionnaires via google form to respondents containing statements with a certain scale to be measured and analyzed.

The population in this study were employees with AR job positions in the West Java III Regional Tax Office. The total number of AR as of February 28, 2022 (population) is 404 people. The sample is part of the population consisting of a number of members selected from the population (Sekaran and Bougie 2013). According to Hair et al. (2010), if the sample size is too large, it will be difficult to get a suitable model, and it is recommended that an appropriate sample size be between 100-200 respondents in order to use the estimated Structural Equation Model (SEM) interpretation.

The hypotheses to be tested in this study are:

- H1. WFH has a positive and significant effect on the Work Environment
- H2. WFH has a positive and significant effect on Job Satisfaction
- H3. WFH has a positive and significant effect on work motivation
- H4. WFH has a positive and significant effect on performance
- H5. Work Environment has a positive and significant effect on Job Satisfaction
- H6. Work Motivation has a positive and significant effect on Job Satisfaction
- H7. Work Environment has a positive and significant effect on Performance
- H8. Job Satisfaction has a positive and significant effect on Performance
- H9. Work Motivation has a positive and significant effect on Performance
- H10. Work Environment mediates the effect of WFH on Performance
- H11. Job Satisfaction mediates the effect of WFH on Performance
- H12. Work Motivation mediates the effect of WFH on Performance
- H13. Job Satisfaction mediates the influence of the work environment on performance
- H14. Job Satisfaction Mediates the Effect of Work Motivation on Performance

4. Results And Discussion

Final research model is obtained as Figure 1 which has met the requirements for evaluation in the next stage.

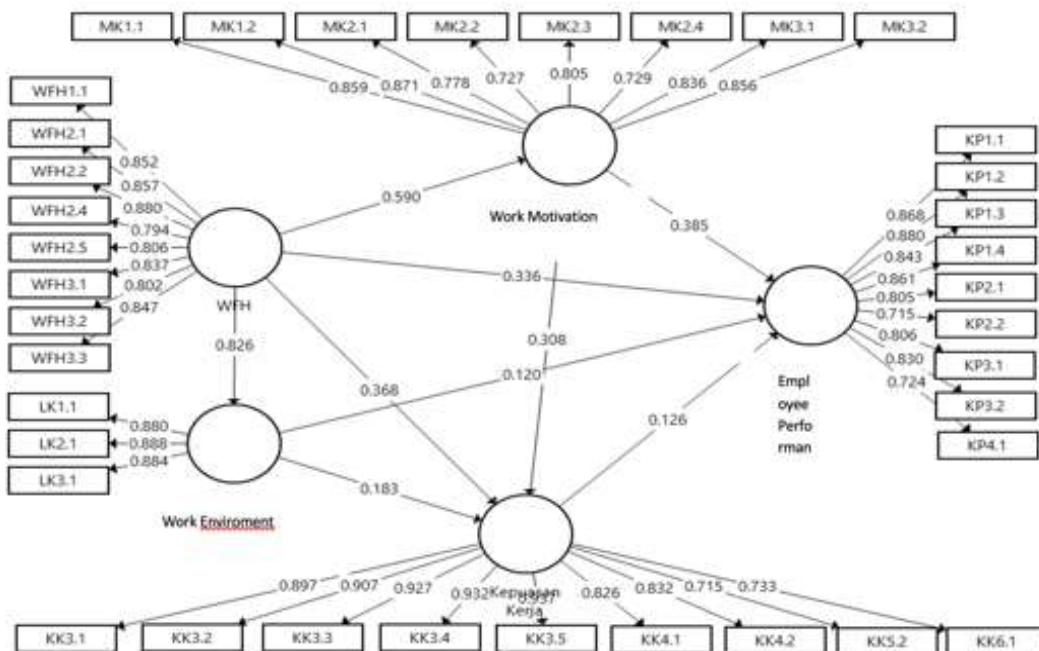


Figure 3. Final Research Model

Structural Model Testing (Inner Model) Structural model testing is done to see the predictive ability of a model and how the relationship between latent variables in the model. The first stage is to test the collinearity of the latent variables. The strong correlation between latent variables indicates the presence of multicollinearity. Multicollinearity is a phenomenon in which two or more independent variables are highly correlated, causing poor predictive ability of the model (Sekaran and Bougie 2013). The results of the collinearity test in Table 2 present the Inner VIF values for all combinations of endogenous latent variables and exogenous variables whose results are less than 5. Thus, it can be concluded that there is no collinearity in the structural model. Next will be analyzed the significance value of the path coefficient of each path that connects the latent variables through the Bootstrapping procedure.

Table 2. Inner VIF Results

Variable	Job Satisfaction	Employee Performance	Work Environment	Work Motivation	WFH
Job satisfaction		2,288		2,047	
Employee Performance					
Work environment				3,255	
Work motivation		1,778			
WFH	1,000	2,121	1,000	3,641	

The next step is to evaluate the value of the coefficient of determination (R²). The criterion of the coefficient of determination (R²) of the endogenous latent variable shows how much diversity of endogenous variables can be explained by the variable exogenous. The results of the calculation of R² on the research model are presented in table 3.

Table 3. Coefficient of Determination Results

Variable	R Square	R Square Adjusted
Job satisfaction	0,492	0,489
Employee Performance	0,698	0,691
Work environment	0,681	0,678
Work motivation	0,442	0,431

Table 3 shows that the performance construct can be explained by 0.698 or 69.8% by the variables in this study, while the remaining 30.2% is explained by other variables outside the research model. The classification of the coefficient of determination from this study is in the moderate category.

The next step in this process is to calculate the path stages of the model built to determine the hypothetical representation of a coefficient that connects the constructs. This stage is carried out by looking at the path coefficient values which place the path coefficient values in the range from -1 to +1, with coefficients approaching +1 indicating a strong positive relationship and coefficients approaching -1 indicating a strong negative relationship (Hair et al. 2014).

After seeing the Coefficient of Determination Results of each variable that make up the research model, the next step is to perform bootstrapping, which is a process to assess the level of significance or probability of the model created. This stage will help test research hypotheses can be accepted or rejected based on certain criteria based on the results of bootstrapping.

Table 4. Bootstrapping Results

Construct	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Stat	P Values
Job satisfaction -> Employee Performance	0,126	0,120	0,067	1,881	0,061
Work environment -> Job satisfaction	0,183	0,184	0,084	2,171	0,030
Work environment -> Employee Performance	0,143	0,136	0,094	1,528	0,127
Work motivation -> Job satisfaction	0,308	0,310	0,096	3,214	0,001
Work motivation -> Employee Performance	0,424	0,432	0,072	5,889	0,000
WFH -> Job satisfaction	0,701	0,703	0,065	10,811	0,000
WFH -> Employee Performance	0,751	0,757	0,039	19,441	0,000
WFH -> Work environment	0,826	0,826	0,035	23,295	0,000
WFH -> Work motivation	0,590	0,602	0,063	9,433	0,000

In testing the hypothesis, the value analyzed is the value in the t-statistic generated from the PLS output by comparing it with the t-table value. The PLS output is an estimate of the latent variable which is an aggregate linear of the indicators. The test criteria with a significance level of (α) 5% are determined as follows:

- a. If $t\text{-count} > t\text{ table}$ which is more than 1.96, then the hypothesis is accepted.
- b. If $t\text{ count} < t\text{ table}$, which is less than 1.96, then the hypothesis is rejected.

Hypothesis testing with PLS was carried out in two stages, namely directly calculating the effect of the independent latent variable on the dependent latent variable, and calculating the effect of the independent latent variable on the dependent latent variable by moderating.

- Hypothesis 1: WFH has a positive and significant effect on the Work Environment

WFH on the work environment has a p-value of $0.000 < 0.05$ so it can be concluded that WFH has a significant effect on the work environment. The t-statistics value of this variable is 23,295 indicating that WFH has a positive effect on the work environment.

- Hypothesis 2: WFH has a positive and significant effect on job satisfaction

WFH on job satisfaction has a p-value of $0.000 < 0.05$ so it can be concluded that WFH has a significant effect on job satisfaction. The t-statistics value of this variable is 10,811 indicating that WFH has a positive effect on job satisfaction.

- Hypothesis 3: WFH has a positive and significant effect on work motivation

WFH on work motivation has a p-value of $0.000 < 0.05$ so it can be concluded that WFH has a significant effect on work motivation. The t-statistics value of this variable is 9.433 which indicates that WFH has a positive effect on work motivation.

- Hypothesis 4: WFH has a positive and significant effect on employee performance

WFH on employee performance has a p-value of $0.000 < 0.05$ so it can be concluded that WFH has a significant effect on employee performance. The t-statistics value of this variable is 19.441 which indicates that WFH has a positive effect on employee performance.

- Hypothesis 5: Work Environment has a positive and significant effect on Job Satisfaction

The work environment on job satisfaction has a p-value of $0.003 < 0.05$ so it can be concluded that the work environment has a significant effect on job satisfaction. The t-statistics value of this variable is 2.171 which indicates that the work environment has a positive influence on job satisfaction.

- Hypothesis 6: Work Motivation has a positive and significant effect on Job Satisfaction

Work motivation on job satisfaction has a p-value of $0.001 < 0.05$ so it can be concluded that work motivation has a significant effect on job satisfaction. The t-statistics value of this variable is 3.214 which indicates that work motivation has a positive influence on job satisfaction.

- Hypothesis 7: Work Environment has a positive and significant effect on Performance

The work environment on performance has a p-value of $0.127 > 0.05$ so it can be concluded that the work environment has no significant effect on performance. The t-statistics value of this variable is 1.528 which indicates that the work environment has a positive influence on performance.

- Hypothesis 8: Job Satisfaction has a positive and significant effect on Performance

Job satisfaction on performance has a p-value of $0.061 > 0.05$ so it can be concluded that job satisfaction has no significant effect on performance. The t-statistics value of this variable is 1.881 which indicates that job satisfaction has a positive effect on performance.

- Hypothesis 9: Work Motivation has a positive and significant effect on Performance

Work motivation on performance has a p-value of $0.000 < 0.05$ so it can be concluded that work motivation has a significant effect on performance. The t-statistics value of this variable is 5.889 which indicates that work motivation has a positive influence on performance ([Devi, A, 2022](#))

Based on this research, WFH has a positive influence on the work environment, work motivation, job satisfaction and overall employee performance. This shows that the implementation of WFH is a working model that is quite feasible to use in the long term. Although the implementation of WFH is more related to health factors due to the COVID-19 pandemic, this research proves that the implementation of WFH is able to have an effect on the condition of workers directly or indirectly. DGT as the work unit where AR is assigned needs to consider this FWA work pattern in order to create maximum working conditions. Based on the research above, although the implementation of WFH has been carried out and has provided benefits for increasing job satisfaction, motivation and employee performance, there are several things that need to be considered by DGT and provide implications for the policies carried out by DGT, including:

1. Formulation of a measurable and systematic FWA planning related to the type of work, type of position, supervisory model and task control. This is necessary so that the FWA assignment effort does not reduce the performance of employees. Work planning is carried out by considering the workload and a fair and measurable distribution pattern of tasks.

2. Efforts to improve coordination and communication between employees who conduct WFH, the DGT needs to increase the use of virtual meetings with a certain schedule and other means of communication more freely.
3. Regarding efforts to increase AR's competence during WFH, DGT should open and expand virtual discussion rooms in the form of discussion forums or e-learning webs containing case catalogs or knowledge related to tasks that help make AR work easier during WFH.
4. In the context of supervising the duties of workers during WFH, the DGT needs to evaluate the Key Performance Indicators on a regular basis with tiered supervision to ensure that the implementation of tasks has been properly measured. The implementation of this evaluation is carried out by considering the work plan that has been made.

5. Conclusion

Based on the results of the analysis, models, relationships and recommendations from the research conducted, it can be concluded that:

There is a positive influence from the implementation of WFH at DGT on the work environment, work motivation, job satisfaction and performance of DGT employees, especially AR at the Regional Office of DJP West Java III. The results showed that the implementation of WFH had a direct effect on these variables. The greatest influence occurs in the work environment. This concludes that the implementation of WFH that has been carried out so far as part of the health priorities due to the COVID-19 pandemic has the potential to be implemented in the long term with some improvements to the implementation that has been carried out.

Job satisfaction is positively influenced by the work environment and work motivation. The results show that changes in the work environment and work motivation have an effect on employee job satisfaction, but efforts are needed to create self-confidence from employees so that their internal motivation does not decrease. Efforts to increase knowledge and experience need to be a major concern in order to create stronger motivation for employees.

Work environment and job satisfaction have a positive and insignificant effect on improving employee performance. The implementation of AR work has been carried out through a system built in the internal network under normal conditions (before the pandemic) so that when WFH is carried out changes in the work environment and job satisfaction do not significantly affect employee performance.

WFH has a positive and significant impact on improving employee performance by mediating the work environment, work motivation and job satisfaction. The results show that the implementation of WFH provides an opportunity for employees to adjust their work to themselves, this change provides work motivation and makes the employee more satisfied so that the employee increases his performance.

Author contribution statement

Rozi Fahlevi : Conceptualization, writing, methodology, original draf preparation

Lukman M Baga : Writing, data curation, visualitation, original draf preparation.

M Joko Affandi : Reviewing, supervision

Rabiatul Adwiyah : Reviewing, editing

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