

The Performance of Employees: Role of Flexible Working Arrangement and Motivation with The Mediation of Organizational Commitment

Herry Setyawan, Euis Soliha

Universitas Stikubank, Semarang 50233, Indonesia

Abstract

COVID 19 was officially designated as a Global Pandemic on March 11, 2020, by the WHO, followed up by the Government of Indonesia as a public health emergency based on Presidential Decree No. 11 of 2020. The rapid spread of COVID through human-to-human contact forced the government to establish a policy of imposing restrictions on community activities to limit mobility and prevent crowds that occurred during the COVID 19 pandemic. This policy was responded directly by the Ministry of Finance by issuing Circular Letter Number SE-5/MK.1/2020 dated March 14, 2020, regarding Follow-Up Guidelines Regarding the Prevention of the Spread of Corona Virus Disease 2019 (COVID 2019) in the environment Ministry of Finance. This rule regulates the implementation of Work From Home in agencies within the Ministry of Finance, including KPP Pratama Demak. WFH which is the implication of implementing a Flexible Working Arrangement is a new thing in the business process of KPP Pratama Demak. The implementation of WFH raises concerns about the decline in employee performance because work is not carried out in the office. This study was conducted to determine the effect of FWA and motivation on the performance of KPP Pratama Demak employees with organizational commitment as a mediating variable. This study uses linear regression analysis and Sobel test to assess the ability of organizational commitment to mediate FWA and motivation on the performance of KPP Pratama Demak. Sampling of the population of as many as 102 employees of KPP Pratama Demak. The results showed that FWA had no significant effect on organizational commitment. Motivation has a significant and positive effect on organizational commitment. FWA had no significant effect on the performance of KPP Pratama Demak employees. Motivation has a significant and positive effect on the performance of KPP Pratama Demak employees. Meanwhile, organizational commitment succeeded in mediating motivation on the performance of KPP Pratama Demak

Keywords: Flexible Working Arrangement, Motivation, Organizational Commitment, Employee Performance

1. Introduction

The spread of Corona Virus Disease 2019 (COVID 19) throughout the world finally arrived in Indonesia with the discovery of the first case of COVID 19 on March 2, 2020. In 2020, the highest number of positive confirmed cases in a day occurred on December 3, 2020 with a total of 8,369 people. Meanwhile, in 2021 the number of highest positive confirmed cases in a day occurred on July 15, 2021, as many as 56,757 people. The total number of confirmed positive cases until July 4, 2022 in Indonesia was 6,093,917 people with 156,749 deaths.

The COVID-19 emergency was the background for the government to issue a policy for the Enforcement of Community Activity Restrictions (PPKM). The implementation of PPKM in the world of work is the implementation of Work From Home (WFH) during the pandemic. The rules regarding the implementation of WFH within the ministry of finance are regulated in Circular No. SE-5/MK.1/2020 dated March 14, 2021. Based on the circular, KPP Pratama Demak has also implemented WFH for its employees during the pandemic. WFH is implemented by reducing the number of employees entering the office and facilitating other employees to be able to work from home. In addition to the WFH policy, the Flexy Time Policy is also still applied during the pandemic period where employees are given a 30-minute tolerance for incoming and outgoing hours proportionally.

The practice of Work From Home (WFH) is actually a flexible working arrangement. A flexible working arrangement is an alternative choice given to determine the schedule and place of work (Rau & Hyland, in Simanjuntak, et al, 2019). The COVID-19 pandemic that occurred and caused the working system to change from an offline system/WFO to an online system/WFH did not have a detrimental impact. Precisely by looking at the high achievements on the publication side, it shows the fact that performance actually increased during the implementation of WFH (Emil Kristanti, 2022). The results of Govender Lucille's research (2017) also conclude that FWA has a positive and significant effect on employee performance. However,

Flexible Work Arrangements can also affect the emergence of commitments. Flexible Work Arrangement is carried out because it can create a positive work environment, increase employee work productivity, increase job satisfaction and work commitment, reduce overtime, reduce absenteeism, reduce stress levels, reduce turnover and create a balance between employees' personal lives and work life. employees so that there is a work-life balance (Solanki, 2013). The research of Jasmine Lee Mee Choo, Nasina Mat Desa, and Muhammad Hasmi Abu Hassan Asaari (2016) concluded that FWA is significantly related to organizational commitment, both of which are in a positive direction.

Whereas, Performance is a goal-oriented process aimed at ensuring that organizational processes are in place to maximize the productivity of employees, teams, and ultimately the organization (Asbari et al., 2020). Employee performance is strongly influenced by employee motivation. High and low employee performance will depend on the internal driving force that is within him. This internal driving force is called motivation (Hendra Ardiyanto, 2019). The results of Hendra Ardiyanto's research (2019) also provide information that motivation has a positive and significant effect on job satisfaction, especially related to the indicator of the need for power (Need for Power). In addition, the results of research by Raka Kumarawati, Gede Suparta, and Suyatna Yasa (2017) explain that motivation has a positive effect on performance.

Work motivation has a positive and significant effect on organizational commitment at PLN Rayon Gianyar in Gianyar Regency, which means that if the performance of work

motivation increases, it will increase organizational commitment at PLN Rayon Gianyar in Gianyar Regency, and vice versa (Suarjana et al., 2016) . Research by Nurul Qomarianing Purnama, Bambang Swasto Sunuharyo and Arik Prasetya (2016) states that giving motivational encouragement is one way to grow organizational commitment. High performance motivation will significantly increase employee organizational commitment. Policy makers in the organization must consider and participate in contributing ideas to increase the work motivation of their employees with full commitment to work.

Based on the phenomenon of the application of FWA in the form of WFH in all vertical and horizontal units of the Ministry of Finance as well as some of the research results above, this study will examine the effect of FWA on performance and motivation on performance by mediating organizational commitment. This research is expected to provide answers to issues that arise when FWA is implemented in the Demak Tax Service Office that FWA will reduce employee performance as measured by Key Performance Indicators (KPI) because the work that has been done in the office will be done at home. In addition, this study also aims to further examine the research gap in previous studies as described above.

2. Material and Methods

This study used all employees of the Tax Service Office (KPP) Pratama Demak as respondents with a total population of 102 people. The type of research used in this study uses the method of explanatory research (explanatory research). Explanatory research is to examine the hypothesized inter-variable relationship (Mulyadi, 2011). The relationship between the variables in this study is the effect of flexible work arrangement and motivation on performance and its impact on employee organizational commitment at KPP Pratama Demak.

Data Collection Methods

In this study, the authors used the primary data collection method by distributing questionnaires or questionnaires to the employees of KPP Pratama Demak. A questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents to answer (Sugiyono, 2014). The purpose of this questionnaire is to enable respondents to provide information freely without any influence or pressure from other parties. This method is the main method that the author uses.

In collecting data, questionnaires or questionnaires are used to obtain information from respondents. The questionnaire used is a type of choice questionnaire that asks respondents to choose one answer that has been determined. For alternative answers in this questionnaire, a score is assigned for each choice using a modified Likert scale. According to Sugiono (2014) the Likert scale is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena. With a Likert scale, the variables to be measured are translated into variable indicators. Then these indicators are used as a starting point for compiling instrument items which can be in the form of statements or statements.

Variable Measurement Scale

The scale used in this study is the likert scale, according to Ghazali (2018: 47) the scale that is often used in the preparation of questionnaires is the ordinal scale or also often called the likert scale, which is a scale that contains five levels of preference of answers with the following choices:

- 1 = Strongly Disagree
- 2 = Disagree
- 3 = Hesitant or Neutral
- 4 = Agree

5 = Strongly Agree

The likert scale is said to be ordinal because strongly agreeing statements have a higher level or preference than agreeing, and agreeing is higher than undecided.

Data Analysis Methods

Validity Test and Reliability Test

The initial technique of data analysis uses data quality testing or questionnaire feasibility by conducting validity and reliability tests. The validity test in this study used Confirmatory Factor Analysis (CFA). Confirmatory factor analysis is used to test whether a construct has unidimensionality or whether the indicators (autonomous 1 to autonomous 4) used can confirm a construct or variable (Imam Ghazali, 2011).

From this analysis, it is known that the value of the sample adequacy ratio by looking at the KMO value, by using factor analysis, invalid items will be excluded from the research variables. Factor loading is done using factor analysis with the column correlation matrix. The items in the study could be analyzed further if the Kaiser Mayer Olkin (KMO) value > 0.5 and the significance value < 0.05 or 5%. (Ghozali, 2011). Meanwhile, reliability testing was carried out using the Cronbach Alpha test with the following test results criteria:

- If the Cronbach Alpha value is calculated > 0.7 then it can be said that the research variable is reliable;
- If the Cronbach's Alpha value is calculated < 0.7 then it can be said that the research variable is not reliable.

Hypothesis Test

1) Multiple Linear Regression Analysis

This multiple linear regression test is only to determine the causal relationship between two or more independent variables on one dependent variable without looking at the close relationship between the independent variables.

In testing the research hypothesis, the following multiple linear regression equation was made:

$$Y_1 = a_1 + b_1X_1 + b_2X_2 + e_1$$

$$Y_2 = a_2 + b_3X_1 + b_4X_2 + b_5Y_1 + e_2$$

a = Constants

Y1 = Organization Commitment

Y2 = Performance

X1 = Flexible Working Arrangement

X2 = Motivation

e = error term, which is the error rate of the estimator in the study

2) Determination Test (R^2)

According to Ghazali (2011), the coefficient of determination (R^2) essentially measures how far the model's ability to explain variations in the dependent variable is. The value of the coefficient of determination is zero and one. The coefficient of determination (R^2) shows how much the model's ability (independent variable) in explaining the variation of the dependent variable.

3) Persial Test (t)

The t-statistical test basically shows how far the influence of one explanatory/independent variable individually in explaining the variation of the

dependent variable. A variable is said to be significant if the significance value of the $\alpha < 0.05$ (Ghozali, 2011).

4) Simultaneous Test (F)

The F statistical test basically shows whether all independent or independent variables included in the model have a joint effect on the dependent/bound variable (Ghozali, 2011).

Conceptual and operational definition of variables

The operational definition of a research variable is an attribute or nature or value of an object or activity that has a certain variation that has been determined by the researcher to be studied and then drawn conclusions. Operational definitions to be more focused in this research according to the object used, it is necessary to increase understanding of the concept of variables, namely:

TABLE 1. CONCEPTUAL AND OPERATIONAL DEFINITION OF VARIABLES

No	Research Variables	Concept definition	Definisi Operasional (Indicator)
1	<i>Flexible Work Arrangement (X1)</i>	<i>Flexible Work Arrangement according to Carlson (2010) is a formal policy or informal arrangement that regulates the choice of place and time to work related to flexibility in a company, which is determined by resource management.</i>	1. Workplace flexibility 2. Flexibility of using the device in the office 3. Freedom to access work using various devices 4. Flexibility of working time 5. Flexibility of hours of absence from work 6. Freedom to choose working hours
2	Motivation (X2)	Motivation is a person's desire that causes someone to act to achieve a goal. McClelland (1987)	1. Creative in carrying out work 2. Looking for feedback on the efforts made 3. Responsible for assigned tasks 4. Try to be better than coworkers 5. Work in groups 6. Cooperate with colleagues 7. Maintain friendly and intimate relationships with co-workers 8. Avoid conflict 9. Always want to lead in every activity 10. Likes to take on the task of directing the team 11. Desire to be respected and appreciated by colleagues

			12. Desires his behavior to have an impact on others
2	Organization Commitment (Y1)	Commitment is the involvement of an employee who shows a sense of identification with the company's goals, a feeling of involvement in the company and a sense of loyalty. Gibson (2005)	<ol style="list-style-type: none"> 1. Proud to be an employee of KPP Demak 2. Willing to spend the rest of his career at KPP Demak 3. Feel comfortable as part of KPP Demak 4. The Demak KPP problem is an employee problem 5. Survive because of the income received 6. You find it difficult to find a job if you leave KPP Demak 7. Survive at KPP Demak because the office location is close to the home base 8. Feeling in a place that matches your passion 9. Loyalty to KPP Demak is the right thing 10. There is still responsibility if you leave the Demak KPP 11. Realize that commitment to KPP Demak is what must be done
4	Performance (Y2)	Performance is a goal-oriented process aimed at ensuring that organizational processes are in place to maximize the productivity of employees, teams, and ultimately the organization. (Asbary et al., 2020)	<ol style="list-style-type: none"> 1. Complete tasks in IKU with quality indicators 2. Accuracy 3. Good quality of work and without errors 4. Target work 5. Working according to SOP 6. Complete tasks in IKU with quantity indicator 7. Increasing work results from time to time 8. Work according to the specified time 9. Working speed 10. Relationship with coworkers 11. Ability to establish communication

3. Results and Discussion

Respondent Description

The identities of the respondents obtained from the distribution of the questionnaire are:

TABLE 2. RESPONDENT DESCRIPTION

Variable	Category	Frequency	Percentage
Age	<= 25 year old	28	27.5
	26 – 35 Years Old	44	43.1
	36 - 45 Years Old	23	22.5
	More than 45 Years Old	7	6.9
Gender	Man	55	53.9
	Women	47	46.1
Working Time	<= 5 years	11	10.8
	6-15 years	27	26.5
	16-25 ears	24	23.5
	>25 years	50	39.2
Education	SMA	1	1.0
	Diploma	35	34.2
	S1	49	48.0
	S2	17	16.7

Source : primary data processed in 2022

Table 2 explains that based on the age of the majority of respondents are productive ages between 26-35 years which is also the majority age of a family with children of pre-school to junior high school education age because 60.13% of youth in Indonesia are first married at the age of 19-24 years in 2020 (BPS, 2020), most of them are man, working time more than 25 years and Bachelor Degree (S1) for last education.

Validity Test

The results of validity testing in this study are flexible working agreement, motivation, organizational commitment and performance.

TABLE 3. TESTING THE VALIDITY OF RESEARCH VARIABLES.

Variable	KMO > 0,5	Item	Matrix Component Value	Standard Loading	Criterion
Flexible Working Arrangement	0,805	X 1.1.1	.727	> 0,4	Valid
		X 1.1.2	.612	> 0,4	Valid
		X 1.1.3	.648	> 0,4	Valid
		X 1.2.1	.666	> 0,4	Valid
		X 1.2.2	.750	> 0,4	Valid
		X 1.2.3	.637	> 0,4	Valid
Motivation	0.878	X.2.1.1	.709	> 0,4	Valid
		X.2.1.2	.731	> 0,4	Valid
		X.2.1.3	.776	> 0,4	Valid
		X.2.1.4	.643	> 0,4	Valid
		X.2.2.1	.702	> 0,4	Valid
		X.2.2.2	.570	> 0,4	Valid
		X.2.2.3	.776	> 0,4	Valid
		X.2.2.4	.723	> 0,4	Valid
		X.2.3.1	.652	> 0,4	Valid
		X.2.3.2	.846	> 0,4	Valid

		X.2.3.3	.603	> 0,4	Valid
		X.2.3.4	.645	> 0,4	Valid
Organizational Commitment	0.891	Y.1.1.1	.768	> 0,4	Valid
		Y.1.1.2	.729	> 0,4	Valid
		Y.1.1.3	.744	> 0,4	Valid
		Y.1.1.4	.774	> 0,4	Valid
		Y.1.2.1	.643	> 0,4	Valid
		Y.1.2.2	.554	> 0,4	Valid
		Y.1.2.3	.560	> 0,4	Valid
		Y.1.3.1	.672	> 0,4	Valid
		Y.1.3.2	.838	> 0,4	Valid
		Y.1.3.3	.743	> 0,4	Valid
		Y.1.3.4	.789	> 0,4	Valid
Performance	0.906	Y.2.1.1	.771	> 0,4	Valid
		Y.2.1.2	.761	> 0,4	Valid
		Y.2.1.3	.764	> 0,4	Valid
		Y.2.1.4	.839	> 0,4	Valid
		Y.2.1.5	.817	> 0,4	Valid
		Y.2.2.1	.897	> 0,4	Valid
		Y.2.2.2	.756	> 0,4	Valid
		Y.2.3.1	.637	> 0,4	Valid
		Y.2.3.2	.853	> 0,4	Valid
		Y.2.4.1	.809	> 0,4	Valid
		Y.2.4.2	.623	> 0,4	Valid

Source : primary data processed in 2022

From the results of validity testing in Table 3, all variables namely Flexible Working Arrangement, motivation, organizational commitment and performance have met the sample adequacy value because Kaiser Mayer Olkin (KMO) value > 0.5 and significance value < 0.05 or 5 %. All indicators or question items on the Flexible Working Arrangement variable, motivation, organizational commitment and performance are also declared valid to be used as a variable measuring tool because they have a factor loading value/matrix component of more than 0.4.

Reliability Test

The results of the reliability test are :

TABLE 4. RELIABILITY TEST

Variable	Cronbach's Alpha	Standard Value	Description
Flexible Working Arrangement (X1)	0.739	0.7	Reliable
Motivation (X2)	0.891	0.7	Reliable
Organizational Commitment (Y1)	0.894	0.7	Reliable
Performance (Y2)	0.932	0.7	Reliable

Source : primary data processed in 2022

Based on table 4. Reliability tests can be seen that the variables of Flexible Working Arrangement, motivation, organizational commitment and performance are said to be reliable. This can be proven by the overall value of cronbach alpha > 0.7. This means that the questionnaire used by this researcher is believed to be a data collection tool.

Regression Test

In this study, the variables of flexible working arrangement (X1), motivation (X2), organizational commitment (Y1) and performance (Y2) can be seen in the following table:

TABLE 5. LINEAR REGRESSION TEST RESULTS

Equation	Adjusted R2	F Test		t Test			Description
		F Calculate	Sig.	Beta	Std Error	Sign	
The influence of flexible working arrangement and motivation on organizational commitment	0,390	33.256	0,000				
Flexible Working Arrangement				0,058	.184	.513	Hypothesis 1 rejected
Motivation				0,604	.102	.000	Hypothesis 2 accepted
The influence of flexible working arrangement, motivation and organizational commitment on performance	0,681	72.752	0,000				
Flexible Working Arrangement				0,021	.108	.740	Hypothesis 3 rejected
Motivation				0,551	.072	.000	Hypothesis 4 accepted
Organizational Commitment				0,353	.059	.000	Hypothesis 5 accepted

Source : primary data processed in 2022

From table 5. The results of the first linear regression test above can be explained that the value of beta standard coefficient which is positive but not significant is flexible working agreement variable (X1) of 0.058 with a significance level of 0.513 > 0.05 and motivation variable (X2) of 0.604 with a significance level of 0.000 < 0.05. These results can be included in the regression equation are :

$$Y1 = 0,058.X1 + 0,604.X2 + e$$

Where Y1 (organizational commitment) was positively influenced by flexible working arrangement and motivation

The results of the second linear regression test above can be explained that the value of beta standard coefficient which is positive but not significant is flexible working arrangement variable (X1) of 0.021 with a significance level of $0.740 > 0.05$, motivation variable (X2) of 0.551 with a significance level of $0.000 < 0.05$ and organizational commitment (Y1) of 0.353 with a significance level of $0.000 < 0.05$. These results can be included in the regression equation are :

$$Y_2 = 0,021.X_1 + 0,551.X_2 + 0.353Y_1 + e$$

Where Y2 (performance) was positively influenced by flexible working arrangement, motivation and organizational commitment.

Sobel Test

The mediating/intervening effect test was conducted to test the significance of the influence of flexible working arrangement and motivation on performance mediated by organizational commitment can be seen in the following table:

TABLE 6. SOBEL TEST RESULTS

Indirect Effect And Significance Using Normal Distribution	Value	Z	Sig
Motivation (X2)	.2092	4,1819	.000
Organizational Commitment (Y1)			
Performance (Y2)			

Source : primary data processed in 2022

Discussion

- Hypothesis 1 reads that the flexible working arrangement has a positive effect on organizational commitment. Based on the results of the t-test in table 5, it can be proven that motivation has no significant effect on organizational commitment with a significance value of 0.513 and a beta coefficient of 0.058, so that **hypothesis 1 is rejected**.
- Hypothesis 2 reads that motivation has a positive effect on organizational commitment. Based on table 5, it is known that motivation has a positive and significant influence on organizational commitment with a significance of 0.000 and a beta coefficient of 0.604, meaning that the better the motivation of KPP Pratama Demak employees, the better organizational commitment so that **hypothesis 2 is accepted**.
- In table 5 the results of the model regression analysis show that the flexible working arrangement has no significant effect on performance with a significance value of 0.740 and a beta coefficient of 0.021. It can be concluded that motivation does not effect performance, thus **hypothesis 3 is rejected**.
- Hypothesis 4 reads that motivation has a positive effect on performance. Based on table 5, it is known that motivation has a positive and significant effect on performance with a significance of 0.000 and a beta coefficient of 0.551, so **hypothesis 4 is accepted**.
- Hypothesis 5 reads organizational commitment has a positive effect on performance. Based on table 5, it is known that organizational commitment has a positive and significant effect on performance with a significance of 0.000 and a beta coefficient of 0.353, so **hypothesis 5 is accepted**.
- The terms of mediation are direct influence and indirect influence must be significant. Based on table 5, the results show that the direct and indirect effects are not significant, so organizational commitment does not mediate the effect of flexible working agreements on performance. **Hypothesis 6 is rejected**
- The results of the Sobel test in table 6 show that the value of sig $0.000 < 0.05$ indirect effect, thus it can be concluded that the variable organizational commitment is statistically proven to mediate the effect of motivation on performance. **Hypothesis 7 is accepted**.

4. Acknowledgement

The test results in this study indicate that the flexible working agreement has no significant effect either directly or indirectly on performance in accordance with the results of Fadhila Saifullah's research (2020). Meanwhile, motivation has a positive and significant effect on performance directly or indirectly. The mediating variable of organizational commitment succeeded in mediating the motivation variable on the performance variable studied.

The results of the research that FWA has a positive but not significant effect on performance at KPP Pratama Demak does not mean that the implementation of FWA at KPP Pratama Demak is bad. This answered concerns at the beginning of the implementation of FWA through WFH in the KPP environment which was feared to reduce employee performance. This concern is caused because in general the work at KPP Pratama Demak is directly related to taxpayers. The implementation of WFH which ultimately limits the interaction between employees and taxpayers is what is feared to reduce employee performance. This concern is in line with the research of Agung Drajat Basriwijaya (2021) which explains that after being implemented for several months.

Another factor that can cause the influence of FWA at KPP Pratama Demak is not significant on employee performance although it does not cause a negative effect is the composition of age and gender of employees. As explained earlier, the composition of employees is almost balanced between men and women as well as the majority of employees are of productive age between 26-35 years which is also the majority age of a family with children of pre-school to junior high school age. During WFH, employees also have to divide their time between doing office tasks and homework while accompanying their children who also have to be offline studying. This ultimately reduces the effectiveness of employees in completing office tasks. Even working hours during WFH can exceed normal working hours from 07.00 to 17.00.

Based on the findings in this study, the applied implications that can be used to increase the effect of FWA on employee performance are, among others

1. Give an assessment with more weight for work successfully completed when WFH than when done in the office.
2. Organize WFH schedules between employees by rotating WFH and WFO employee schedules so that employees do not meet the same co-workers monotonously when running WFO.
3. Easy access to DJP internal applications that support task completion even when WFH
4. Implementing a comprehensive electronic signature on the output documents of daily tasks thereby eliminating the need for the time between completing tasks when WFH and signing that must be done when WFO

This research cannot be separated from several limitations that result in incomplete research. In filling out some of the questionnaires were not supervised directly, so there may be answers that are not in accordance with the reality in the field. The concept used and measured in this study uses a self-assessment rating so that the respondent's subjectivity may still be attached, but this does not reduce the validity of the data obtained in the study. The sample in this study was limited to employees of KPP Pratama Demak, so the generalization of the results was only devoted to employees of KPP Pratama Demak.

Based on the research conducted, there are several things that are for further research, namely for future research it is expected to consider other factors that also influence

performance and population expansion in taking research variables. Thus the conclusion will have a wider impact on the conclusions of the study.

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