



**KEPUTUSAN DEKAN FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS BUDI LUHUR
NOMOR : K/UBL/FEB/000/035/09/22**

TENTANG :

**PENUGASAN KEGIATAN TRI DHARMA & PENUNJANG BAGI DOSEN
FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS BUDI LUHUR
SEMESTER GASAL TAHUN AKADEMIK 2022/2023**

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6) Keputusan Pengurus Yayasan pendidikan Budi Luhur Cakti Nomor K/YBLC/KET/000/051/003/21 tentang pengangkatan Saudara Dr. Ir. Arief Wibowo, M.Kom sebagai Dekan Fakultas Ekonomi dan Bisnis Universitas Budi Luhur.

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Ditetapkan di : Jakarta
Pada Tanggal : 19 September 2022

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Dekan Fakultas Ekonomi dan Bisnis



Arief Wibowo, M.Kom



Lampiran 1 Surat Keputusan Dekan

Nomor : K/UBL/FEB/000/035/09/22

Tentang : Nama–Nama Dosen Fakultas Ekonomi Dan Bisnis Universitas Budi Luhur Yang Ditugaskan Melaksanakan Kegiatan Tri Dharma Perguruan Tinggi Semester Gasal Tahun Akademik 2022/2023

No.	NIP	NIDN	Nama Dosen	Program Studi
1	100032	0119097101	Cut Zurnali	Magister Manajemen
2	160059	0302126803	Etty Susilowati	Magister Manajemen
3	180015	0508056201	Hamin	Magister Manajemen
4	100025	0305056002	Heni Iswati	Magister Manajemen
5	120072	0304017502	Ifan Haryanto	Magister Manajemen
6	010046	9903016502	Mu'Man Nuryana	Magister Manajemen
7	100031	0304036702	Nora Andira Brabo	Magister Manajemen
8	210009	030103501	Selamet Riyadi	Magister Manajemen
9	840002	0013116003	Setyani Dwi Lestari	Magister Manajemen
10	990026	8826823420	Suhartono	Magister Manajemen
11	000047	0304077102	Amir Indrabudiman	Magister Akuntansi
12	120060	0325116103	Ali Sandy Mulya	Magister Akuntansi
13	170020	0317087801	Agoestina Mappadang	Magister Akuntansi
14	090073	0312086901	Endah Sri Wahyuni	Magister Akuntansi
15	840008	0327078702	Puspita Rani	Magister Akuntansi
16	840008	8896550017	Sugeng Riyadi	Magister Akuntansi
17	980013	0331077801	Agus Sriyanto	Manajemen (S1)
18	140056	0326068802	Anindya Putri Pradipta	Manajemen (S1)
19	980007	0310107404	Aris Wahyu Kuncoro	Manajemen (S1)
20	140012	0315057904	Astrid Dita Meirina Hakim	Manajemen (S1)
21	970021	0302047102	Dwi Kristanto	Manajemen (S1)
22	110045	0313038106	Elizabeth	Manajemen (S1)
23	180052	0317058406	Eryco Muhdaliha	Manajemen (S1)
24	170091	0313068909	Farida Ayu Avisena Nusantari	Manajemen (S1)
25	190027	0328027309	Feby Lukito Wibowo	Manajemen (S1)
26	120099	0330057401	Hakam Ali Niazi	Manajemen (S1)
27	930005	0312023001	Hari Subagio	Manajemen (S1)
28	130032	0315117204	Hasan Ipmawan	Manajemen (S1)
29	099038	0301047702	Idris	Manajemen (S1)
30	140011	0308097506	Imam Tri Wibowo	Manajemen (S1)
31	160025	0301129102	Ivo Rolanda	Manajemen (S1)
32	050024	0313037706	Koen Hendrawan	Manajemen (S1)
33	910024	0319056401	Marsin	Manajemen (S1)
34	130045	0301076603	Maulida Khiatuddin	Manajemen (S1)
35	110044	0016126606	Maruji Pakpahan	Manajemen (S1)
36	000022	0302045901	Mia Laksmiwati	Manajemen (S1)
37	120064	0314017302	Mohammad Mabrrur Taufik	Manajemen (S1)
38	120098	0312018101	Muhammad Hadi Maulidin Nugraha	Manajemen (S1)
39	120037	0316096101	Muhammad Jusman Syah	Manajemen (S1)
40	920023	0311056701	Pambuko Naryoto	Manajemen (S1)



No	NIP	NIDN	Nama Dosen	Program Studi
41	180051	0307037004	Panca Maulana	Manajemen (S1)
42	130052	0308028202	Qadariah	Manajemen (S1)
43	110071	0430107605	Rajesh Prettypal Singh	Manajemen (S1)
44	160024	0328087904	Ravindra Safitra Hidayat	Manajemen (S1)
45	160045	0301119201	Retno Fuji Oktaviani	Manajemen (S1)
46	130046	0303098103	Rina Ayu Vildayanti	Manajemen (S1)
47	130030	0305017903	Rizki Pratomo Sunarwibowo	Manajemen (S1)
48	900029	0329057305	Said	Manajemen (S1)
49	920005	0021026601	Slamet Mudjijah	Manajemen (S1)
50	030570	0309038404	Sugeng Priyanto	Manajemen (S1)
51	990026	8826823420	Suhartono	Manajemen (S1)
52	950022	0310076901	Syaiful Anwar	Manajemen (S1)
53	940005	0313107101	Widi Wahyudi	Manajemen (S1)
54	050029	0306047502	Yugi Setyarko	Manajemen (S1)
55	970009	0306067002	Yuni Kasmawati	Manajemen (S1)
56	130027	0327056908	Yuwono	Manajemen (S1)
57	000017	0325066804	Zulvia Khalid	Manajemen (S1)
58	900002	0303076201	Anggoro Yuli Cahyono	Akuntansi (S1)
59	080053	0303048501	Anissa Amalia Mulya	Akuntansi (S1)
60	090018	0302128603	Desy Anggraeni	Akuntansi (S1)
61	020029	0429118301	Desy Mariani	Akuntansi (S1)
62	030002	0329076801	Dicky Arisudhana	Akuntansi (S1)
63	870018	0303066805	Endah Sri Wahyuni	Akuntansi (S1)
64	130031	0326067801	Indah Rahayu Lestari	Akuntansi (S1)
65	120094	0324126401	Isa Ansori	Akuntansi (S1)
66	980009	0307018004	Martini	Akuntansi (S1)
67	170044	0325068202	Melan Sinaga	Akuntansi (S1)
68	000039	0301117604	Muhammad Nur Farid Thoha	Akuntansi (S1)
69	170083	0327028105	Nurani Utami	Akuntansi (S1)
70	080054	0313018601	Prita Andini	Akuntansi (S1)
71	090011	0312026907	Rachmat Arif	Akuntansi (S1)
72	960024	0303057504	Rinny Meidiyustiani	Akuntansi (S1)
73	010024	0307087706	Rismawandi	Akuntansi (S1)
74	170045	0308068801	Roza Fitriawati	Akuntansi (S1)
75	090004	0302037205	Sri Rahayu	Akuntansi (S1)
76	160048	0306048903	Suryani	Akuntansi (S1)
77	150013	0301098801	Tio Prasetio	Akuntansi (S1)
78	160037	0326059401	Triana Anggraini	Akuntansi (S1)
79	020068	0305078001	Wahyumi Ekawanti	Akuntansi (S1)
80	160019	0308089401	Wulan Dwi Antari	Akuntansi (S1)
81	970028	0424097802	Wuri Septi Handayani	Akuntansi (S1)
82	070013	0305098102	Didik Hariyadi Raharjo	Manajemen Bencana (S1)
83	220051	-	Abdul Haris Achadi	Manajemen Bencana (S1)
84	160031	0316059204	Taqwa Putra Budi Purnomo Sidi	Manajemen Bencana (S1)
85	220017	-	Fathin Aulia Rahman	Manajemen Bencana (S1)



NO	NIP	NIDN	Nama Dosen	Program Studi
86	220044	-	Ayu Wahyuningtyas	Manajemen Bencana (S1)
87	130048	0321038301	Achmad Syarif	Sekretari (D3)
88	880004	0324026301	Eny Retnoningrum	Sekretari (D3)
89	140042	0320086902	Fenti Sofiani	Sekretari (D3)
90	990019	0302017401	Iis Torisa Utami	Sekretari (D3)
91	070022	0318098501	Reni Hariyani	Sekretari (D3)
92	150045	0321038903	Rizky Eka Prasetya	Sekretari (D3)
93	050077	0305115901	Saskia Lydiani	Sekretari (D3)

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Dekan Fakultas Ekonomi dan Bisnis
Universitas Budi Luhur

Dr. Ir. Ariel Wibowo, M.Kom

Teleworking During Pandemic Covid-19 in Indonesia, and The Impact of Flexible Working Hours

Retno Fuji Oktaviani^{1*}, Rinny Meidiyustiani²,
Hakam Ali Niazi³, Syaiful Anwar⁴

¹²³⁴Faculty of Economic and Business, Universitas Budi Luhur, 12260, Indonesia

ABSTRACT

This study aims to determine factors and analyze company's readiness to adopt teleworking proper to the Covid-19 situation. Teleworking is significant during a pandemic so that companies can keep running, fulfill employee rights and have an impact on other benefits such as being able to reorganize economic conditions, traffic and the situation in congested cities. Therefore, it's significant to recognize what helps a company's work transition to be successful. A pandemic situation is a natural challenge that enables individuals and organizations to increase their aptitude to adjust to unpredictable environmental changes quickly. This research is based on a observe establish in December 2020 through the lockdown period in several regions in Indonesia so that data collection is carried out online. Final sample consisted of 95 observations. Using path analysis, by modeling the conditions of the Covid-19 pandemic as a mediator of organization, technology and human resources in influencing teleworking adoption. Teleworking is also modeled with the resulting effect, namely flexible working hours. The results show that the Covid-19 pandemic situation can moderate the influence of organizations and human resources on teleworking adoption and also that teleworking adoption affects flexible working hours. by modeling the conditions of the Covid-19 pandemic as a mediator of organization, technology and human resources in influencing teleworking adoption. Teleworking is also modeled with the resulting effect, namely flexible working hours. The pandemic situation may moderate the influence of organizations and human resources on teleworking adoption and also that teleworking adoption affects flexible working hours.

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*Corresponding Author E-mail:

retno.fujioktaviani@budiluhur.ac.id



INTRODUCTION

Teleworking is currently being carried out by almost all companies in Indonesia whose work can be handled without having to come to the office. Teleworking there are several terms that are often used as telecommunication, working remotely, or can be working from home. It is confirmed as "an substitute work regulation in worker take tasks other place than would generally be performed in the main or point workplace, at least for area of their task schedule, using advice electronic to intercommunicate with others into and outwrds the company (Tokarchuk, et al, 2021).

Nowadays teleworking it is something that is often done for individuals and companies, on the other hand it is also a hype and more keep on way to rearrange economic conditions, traffic and situations in dense urban areas. One of the most important defiance surface up the future of modern life is traffic occlusion which has certain local, regional and aerial problems, which have an impact on the economy, social and environment (Tokarchuk, et al, 2021). Teleworking common on a big opinion can break the problem of traffic jams at certain times of the day, reduce the need for the movement of employes from home to work. In today's global information society, this represents a change in everyday life. Telework is potential proposed by the ICT (Information and Communication Technology) already mentioned. ICT has become a very important factor during this situation, facilitating worldwide communication with the spread of the internet, media for contribution in the time are pattered and carry out, integrating dynamic global mobility (Morilla, 2021).

The emergence of the desire to do remote work has serve a great known strategy since scheming a work colleague cavity business model in several countries. Implementer and researchers in academia have discussed lengthy work as a workplace efficiency strategy. The accretion renown of work colleague spaces among junior people, freelancers work, and small medium enterprises can create a low

hierarchical, conducive work environment that shows high collaborative usefulness midst employee. In addition, quantity international organizations in Indonesia take incorporated solitary acitivity policies in business operations especially for programmers and some other fields. This shift in work model takes advantage of the company's optimal value, which if properly implemented can benefit the company's brand identity, marketing communications, and work community.

The Covid-19 pandemic is new defiance and opportunity to generate business innovation, including how acitivity is organized and redesigned. Meanwhile, in the last ten years, telework has upward gradually, seeing that it is considered an ineffective work scheme (Loia and Adinolfi, 2021). This is in contrast to the incident during the Covid-19 pandemic, companies that were previously familiar with teleworking and had technological readiness to support completing their work were able to maintain their business while companies that had never experimented with teleworking before, sent their employees home because they could not adjust to the conditions. during a pandemic.

Change in work habits to solitary acitivity is a big defiance between organizations in Indonesia and all countries are infected through the Covid -19 pandemic. Completing work in the midst of a pandemic requires the application of physical distancing to prevent the transmission of Covid -19. All companies, and organizations in every sector affected by this regulation, are forced to implement remote work protocols to prevent overcrowding and crowds in the workplace. Employees stay safe with the work from home (WFH) discretion. In such conditions, the company considers bring down activities that are considered transferable not to be carried out, such as office rental costs and building maintenance. Some companies require employees to do WFH at least two days a week and go to the office only when obligatory and there is an urgency at work. This pandemic period has become a complex experiment in implementing

teleworking, namely from remote work operations. Employees who never complete their work with remote models when conditions are still normal are the toughest challenges and experiences to endure during this pandemic. Employees who do not have experience are an unexpected main consideration before implementing remote work because their work results will still be monitored and evaluated. In addition, many industrial sectors experienced a fairly broad decline in job demand. This dramatic change in conditions significantly affects individual attitudes in activity continuance, activity performance, and fecundity which they feel directly impacted. In this unsteady and unsettled condition, substantial materials and activity result in hardship in managing management within the company. The entire management and essential needs to undertake multi disciplines and render decisions right away to team up with suppliers and customers to maintain substance going. Employees have to face uncomfortable challenges, which reduce work motivation to work and organizational commitment. Thus, organizations are challenged with job demand management while maintaining employee productivity and commitment.

The situation of the Covid -19 Pandemic, which until now has not been fully resolved in Indonesia, has resulted in most companies having to take on the defiance of identify remote work. This necessary adaptation teleworking to the Covid-19 pandemic could assist adopt a defense strategics to address the problems of modern life, high traffic jamming, untoward environment, economics and socials global collision.

Flexible working hours, like wise famed as Flexi Time, is a acitivity management method gives workers over liberty in managing their independent working hours. Flexi Time is highly former by overall consideration companies which locate it inconvenient if their have to equate their activity periode due to time zone diversity in various countries. Flexi Time keep

the fundamental that anything hours the worker come in, since the work is finished and the term former meets the amount of hours acuisent in the work contract (Mungkasa, 2020). Based on the point of view of the Flexible Working Arrangement or FWA, it is a concept of flexible working hour arrangements by adjusting work patterns that allow employees to be able to choose their working hours. The application of FWA can be a solution in the future in order to increase employee job satisfaction, organizational commitment, work life balance and encourage employees to give their best performance in completing their work. Employees who are given the freedom to work are expected to continue to achieve optimal output, regardless of the process of achieving it. Many organizations have adopted this expediency to sustain the warped in their business to worker performance. The rationale for adoption remote work in business are explained in three scenery: to replicated urban industrialization to change the way of working nether the go up of digitalization, and to provide elegancy employee (Tanpipat et al, 2021).

There are several benefits that employees feel in doing teleworking, namely the working hours become flexible so as to provide worker the liberty to specify their voluminous hours or the great working hours in completing their activity in a over pleased atmosphere. However, several companies in Indonesia still believe that the same working hours and continuously being carried out together can make the discussion process in finding a solution faster. It will be more difficult to do if flexible working hours are implemented. Concerns that arise due to other flexible working hours, namely flexible working hours also cause supervisory supervision over employee performance to not feel optimal. Therefore, the flexible working hours system cannot be directly applied in all types of companies. An in-depth study is needed whether the work culture in the company is compatible with the flexible working hours system.

LITERATURE REVIEW

Theoretical

The heartiness conjuncture caused by the Covid-19 pandemic, with the impact endured by social and activity restrictions in an effort to avoid the dispersion of the virus, has created a circumstances where activity done by professionals is shifting from face to face to online and teleworking. This condition has strained the officary health of professionals in various obviousness. It is not prone, for mentioned, since it is notable to adjust on site interventions to solitary working interventions (Morilla, 2021).

The literature on determinants of adopting teleworking is based on company resources as a theoretical background. Fontain are usually established as capabilities. Capabilities, which colould be noticeable or inexplicit, am wield outrigh and control by the organization. Abilities are collections of inexplicit cleverness and put together awareness. Fountains and aptitudes are an integral part of teleworking implementation and could be confidential insider three faction: technology, human resources, and organization (Pérez, et al, 2004). This model describes the company's planned teleworking adoption.

Accompaniment the forgoing literature, by building a cognitive framework on the view based on human, technology and organizational resources with the specific situations faced by companys due to the Covid -19 pandemic state, companies need to rely on internal collected resources to be active the functions of their employees to be able to continue working with sense of security and comfort. Companies that can offer teleworking to their employees can only be done when the minimum level of technology and organizational requirements are met, so it is necessary to brainstorm the company's readiness to determine the company's organizational feature set that supports teleworking. Therefore, in this study can be confirmed that the company's forwardness for teleworking is a prerequisite for active

teleworking in an exigency and affects the degree of activated. In carrying out working hours, employees can carry out flexible working hours because of the flexibility to control work schedules, a work system that allows worker to activity freely as length they fulfill the minimum count of time is 40 hours per week. The amount of activity timepiece does not possess to be the same every day as long as the work can be completed properly and on time (Mungkasa, 2020).

Hypotheses

The following is the development of a conceptual model and formulating hypotheses in this study.

Teleworking adoption involve a tranformation in superintendence force, and liniel surveillance behove to be succeedes with coherence build on reciprocal reliance (Tokarchuk, et al, 2021). In this case, management based on company goals and employee performance are the main capabilities that the company must develop. However, managers are frequently averse to tranformation their coherency and control convention, suggesting that there are companys barriers to teleworking adoption recognized by difficulties in remotely transferring responsibilities from managers to employees. The Covid-19 pandemic forces all managers and employees to be ready to carry out teleworking so that the company can continue to run and employee rights are fulfilled. Managers and employees can also work in a safe and comfortable manner. Therefore, this study proposes the following hypotheses:

- Hypothesis a_1 : The Covid-19 pandemic can substantiate the affect of organizational resources on teleworking adoption.
- Hypothesis a_2 : The Covid-19 pandemic can substantiate the affect of technological resources on teleworking adoption.
- Hypothesis a_3 : The Covid-19 pandemic can substantiate the affect of human resources on teleworking adoption.
- Hypothesis a_4 : Teleworking adoption has an affect on flexible working hours.

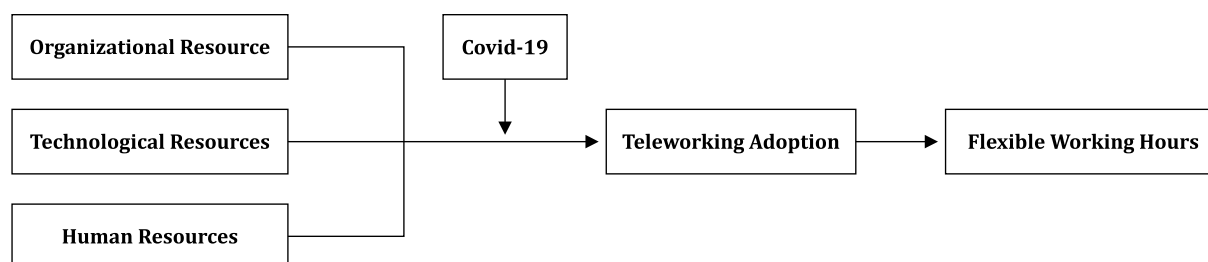


Figure 1. The Conceptual Model

RESEARCH METHOD

Methodology

The conceptual model in this study was tested empirically on data derived from surveys of managers and employees by distributing questionnaires online. The analysis was performed using a structural equation model in the form of path analysis. In specific, this study considers a sole indicator for each variable in the causal model. This oncoming makes it possible to investigate several causal relationships simultaneously. In this model, the endogenous variable is the variance that can be partially clarified by different variables in the design, namely teleworking adoption and flexible working hours. Exogenous variables, namely the variance is affected to be in full induced by variables that are not in the factitive design, includes a series of variables posed by inquiry objected at estimating the organization, technology, and human resources of the company. This study also adds the covid-19 variable which can describe the current conditions as a moderating variable that can moderate the influence between organization, technology, and human resources on teleworking adoption.

Data

This study collected primary data and secondary data as additional references to validity model in this reseacrh. Randoming sample of 15 companies obtained a sample size of 95 data or as many as 95 respondents. Respondents in this study were companies that had collaborated with LSP P3 PIB (Professional Certification Institute P3 Pembangun Penyuluh Integritas Bangsa) and were declared to have passed national certification. The questionnaire was

immediately emailed to managers and employees. Given that the questionnaire was aimed at managers and employees with a very tight time, we gave the survey important questions and made it shorter to ensure that the response rate was well received.

RESULT AND DISCUSSION

Descriptives

Table 1 condense the descriptive statistics associated with each inquiry. It can be seen that the average respondent agrees with the teleworking adoption variable by 4.2 or by 85%. Respondents who approved the flexible working hours variable were 86%, respondents who approved the organizational resource variable were 84%, respondents who approved the technological resource variable were 82%, respondents who approved the human resource variable were 84%, while respondents who approved the covid-19 pandemic variable were 83%. From the results of descriptive statistics, it can be seen that the respondent agrees with each statement instrument on each variable with a fairly high level of > 80% so that the readiness of managers and employees to adopt teleworking is quite high.

Outer Models Test

Outer Loading

Outer Loading is the loading value to determine whether or not the questionnaire data indicators are valid. The standard of factor loading measurement is the loading value > 0.6 which is stated sufficient and > 0.7 is declared high. From Figure 2, it can be seen that the statement instrument on the technological resource variable X2_1, the Covid-19 M_5 variable,

Table 1. Statistic descriptives

Variable	N	Mean	Std. Dev	Percentage
Teleworking adoption	95	4.2631578	0.7272160	85%
Flexible working hours	95	4.2863157	0.7272282	86%
Organizational resource	95	4.1873684	0.8582036	84%
Technological resources	95	4.1122807	0.7980567	82%
Human resource	95	4.1763157	0.8970163	84%
The Covid-19 Pandemic	95	4.1284210	0.7188648	83%

and the Flexible working hours variable Z₁ must be excluded in the research model because it has a factor loading value < 0.7. While the rest can be used in further analysis.

Average Variance Extracted (AVE)

Average Variance Extracted (AVE) is used to measure internal intercorrelation, namely the correlation between indicators in the model. The standard of AVE measurement is the coefficient value > 0.5. In table 3 it can be seen that all research variables have a coefficient of AVE > 0.5.

Table 3. Average Variance Extracted (AVE)

Variable	Average Extracted Variance (AVE)
Teleworking adoption	0.776
Flexible working hours	0.765
Organizational resource	0.751
Technological resources	0.680
Human resource	0.695
The Covid-19 Pandemic	0.744

Composite reliability

In general, instrument reliability testing in PLS uses Composite Reliability, which is an indicator block that measures a construct. The following is the Composite Reliability value in table 4.

Table 4. Composite Reliability

Variable	Composite Reliability
Teleworking adoption	0.932
Flexible working hours	0.928
Organizational resource	0.938
Technological resource	0.914
Human resource	0.900
Pandemic Covid-19	0.920

Based on table 4. it can be explained that teleworking adoption, flexible working hours, organizational resources, technological resources, human resources and the covid-19 pandemic each have a value of 0.932, 0.928, 0.938, 0.914, 0.900, and 0.920, which means that the coefficient value has high level of reliability because the value > 0.8.

Inner Models Test

R Square

Alteration in the value of R Square adjusted can be lapsed to evaluate variations in the influence of the independent variables. Build on table 4, can be flattened that organization, technology, and human resources have a strong influence on teleworking adoption, which is 0.818. This means that any changes in organizational, technology, and human resources variables, the teleworking adoption will also change by 81.8%.

In addition, teleworking adoption has a strong influence on flexible working hours, amounting to 0.792. This means that every change in the teleworking adoption variable will also change the flexible working hours by 79.2%.

Table 5. R Square

Variable	R Square Adjusted
Teleworking adoption	0.818
Flexible working hours	0.792

Q Square

Table 6, it can be flattend that the Q Square value of the organizational, technology, and human resources variables > 0, which means that the model has a predictive relevance value. These

Table 2. Outer Loading Test

	Orgz_Rsc	Tech_Rsc	Human_Rsc	Covid-19	Tele_Adop	Flexible_WH
X1_1	0.856					
X1_2	0.846					
X1_3	0.780					
X1_4	0.919					
X1_5	0.923					
X2_2		0.751				
X2_3		0.800				
X2_4		0.868				
X2_5		0.823				
X2_6		0.878				
X3_1			0.901			
X3_2			0.884			
X3_3			0.819			
X3_4			0.717			
M_1				0.858		
M_2				0.760		
M_3				0.886		
M_4				0.937		
Y_1					0.758	
Y_2					0.956	
Y_3					0.949	
Y_4					0.846	
Z_2						0.938
Z_3						0.895
Z_4						0.795
Z_5						0.864

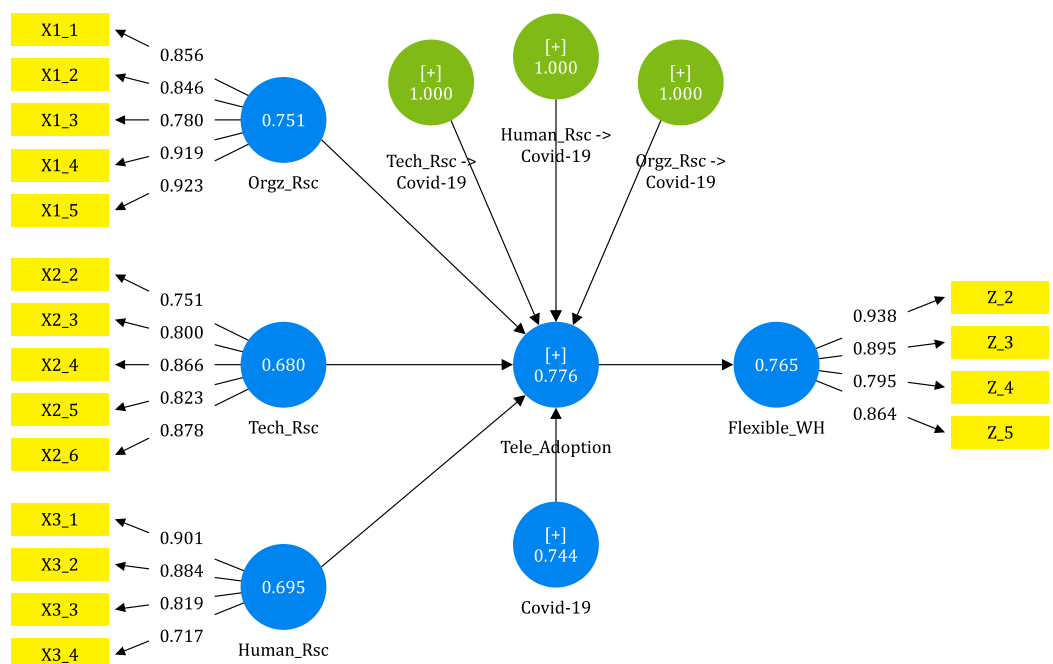


Figure 2. Outer loading model

results illustrate that the variables of organization, technology, and human resources have a greater influence on teleworking adoption with a Q Square value of 0.818 compared to the effect on flexible working hours, which is 0.792.

Table 6. Q Square

Variable	Q Square
Teleworking adoption	0.818
Flexible working hours	0.792

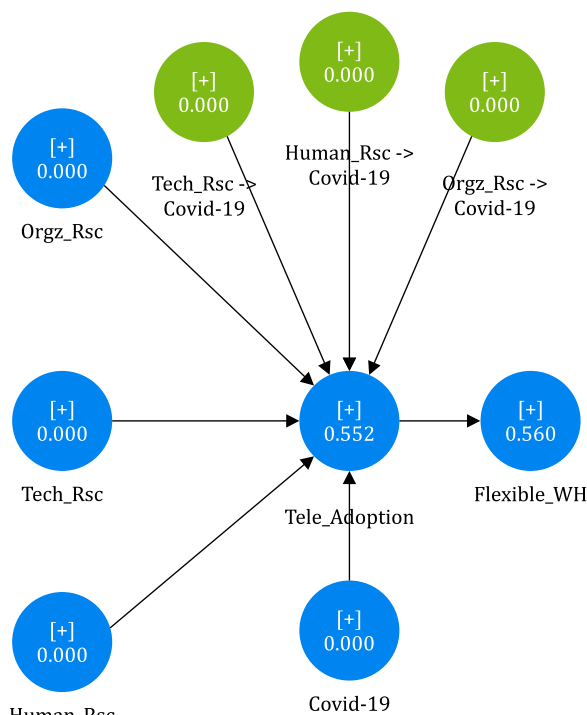


Figure 3. Q Square Model

Hypotheses test

In testing the hypothesis using the bootstrapping method, it can prove the success of the study using the mediating variable, namely the Covid-19 pandemic. The following table shows the results of the significance level testing seen through T-statistics or P-Values.

Table 7. Hypotheses test

Variable	T Statistics	P values
Org_Rsc -> Covid -19 -> Tele_Adoption	2.451	0.015
Tech_Rsc -> Covid -19 -> Tele_Adoption	0.742	0.458
Human_Rsc -> Covid -19 -> Tele_Adoption	2,442	0.015
Tele_Adoption -> Flexible_WH	26.300	0.000

- Hypothesis a₁: The Covid-19 pandemic can strengthen the influence of organizational resources on teleworking adoption.

Based on the results of variable testing *organizational resource to teleworking adoption* through the Covid-19 variable as mediation it has a statistical T value of 2.451 and a p value of 0.015, then Ha₁ is accepted because the T statistic is higher than 1.985 and the P value is slight than 0.05. This it can be concluded with the situationThe Covid-19 pandemic can strengthen the influence of organizational resources on teleworking adoption.

- Hypothesis a₂: The Covid-19 pandemic can strengthen the influence of technological resources on teleworking adoption.

Based on the results of variable testing *Technological resource to teleworking adoption* through the Covid-19 variable as mediation it has a statistical T value of 0.742 and a p value of 0.458, then Ha₂ is rejected because the T statistic is smaller than 1.985 and P value is greater than 0.05. This it can be concluded with the situationThe Covid-19 pandemic cannot strengthen the effect of technological resources on teleworking adoption.

- Hypothesis a₃: The Covid-19 pandemic can strengthen the influence of human resources on teleworking adoption.

Based on the results of testing the human resource variable on teleworking adoption through the Covid-19 variable as mediation it has a T - statistical value of 2.442 and a p value of 0.015, so Ha₃ is accepted because the is greater than 1.985 and the P value is smaller

than 0.05. Thus, it can be concluded that the existence of the Covid-19 pandemic situation can strengthen the influence of human resources on teleworking adoption.

- Hypothesis a₄: Teleworking adoption has an influence on flexible working hours.

Based on the results of testing the effect of variables *Teleworking adoption to flexible working hours* has a statistical T - value of 26.300 and the p value is 0,000, then Ha₄ accepted because the T - statistic is greater than 1.985 and P values less than 0.05. This it can be concluded that there is Teleworking adoption has a significant effect on flexible working hours.

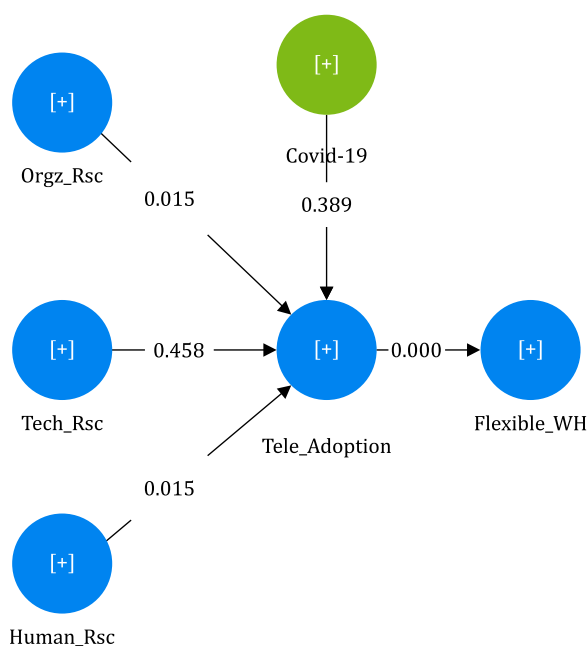


Figure 4. Hypotheses Model

CONCLUSION

Pandemic conditions connect to pandemic Covid-19 have obliged companies around the world to be active several of their occupation to teleworking if potentially. This study provides the point analysis of teleworking attempts carried out due to pandemic COVID-19 by companies in Indonesia that are active in several sectors, including the technology, service, government and private sectors. Meanwhile, companies follow government-issued rules for social

restrictions as principal reason for adopting telework, their ability to implement teleworking adoption, even adoption rate depending on the company's readiness to telework. The results of our analysis show that many companies are adopting teleworking to a degree that is sufficiently supported by organizational forwardness. In addition, the outcome of this research show that the ability of individuals to adapt and utilize telework is also important. Companies that wish to stay afloat and have a competitive advantage must accurately allow the advantage and loss of teleworking and implant in proper cultural alteration in the organization to bring out benefit of teleworking occasions. Organization have need to implan in reorganization managerial approaches to resettle methods appropriate with activity remotely, such as goal-based work organization and infrastructure readiness. In addition, Organization must to prepare manager training for remote team organization, communication, and motivating workers in telework work. Meantime, workers require assistance in rearranging their work styles, communicating streamline within the team, and keeping track of company goals even remotely. In addition, the government must guarantee the necessary infrastructure to ensure a stabilized internet connection and regulation in the field of telework.

Based on the discussion above, it can be concluded that the implementation of flexible working hours in some cases can be said to be effective with the response of employees who feel that with this work system they are more flexible in managing work schedules, are happier, more productive, and closer to their families and they feel comfortable and safe. Even other benefits that can be indirectly felt are efficiency, gender, culture, technology, and transportation. The increasing outbreak of Covid -19 has made various methods and work systems varied. With the Covid -19 outbreak, it will accelerate the trend of flexible working hours, and allow it to be long term. Even flexible working hours themselves have been conceptualized long before

the outbreak of this epidemic. If reviewed and linked to a crisis situation, this alternative will be a more adaptive policy and tend to last longer. The adoption of teleworking is possible to last in the long term and is a valuable investment in the needs of a more adaptive future. However, it should be emphasized that the work system can become complex if not appropriate, because it supports work flexibility but at the same time incline to intensify activity hours, creation it arduous to establish the effect on work life stability and relationships with kindred.

This research convey various limitations that have to overcome in future investigations. In this study only the available performance measures for time of data collected were measured, namely level of telework adoption. Future studies need to examine what are the obstacles and opportunities for companies to successfully implement teleworking. In addition, it is necessary to conduct research on the evaluation of company performance after adopting teleworking.

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