



Examining The Impact of Various Factors on Working From Home

Muhammad Fajar Nugroho

Universitas Muhammadiyah Yogyakarta, Indonesia

Corresponding Author: firgroho@gmail.com

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Abstract: The COVID-19 pandemic has brought about unprecedented challenges, prompting governments worldwide to implement social distancing measures to curb the spread of the virus. As a response, many organizations, including government agencies, have adopted remote work policies, such as working from home (WFH), to ensure the continuity of their operations while safeguarding the health and safety of their employees. The Regional Development Planning Agency of Gunungkidul District is no exception, facing the need to implement WFH measures amidst the pandemic. However, transitioning to remote work presents various challenges, particularly in ensuring the effectiveness and sustainability of public services. Therefore, understanding the factors that influence the successful implementation of WFH in this context is crucial for maintaining the quality and efficiency of public services. This study focuses on identifying these factors by examining six key variables: the availability of computers and internet networks, the ability to master technology and information, HR governance rules, organizational culture, performance evaluation instruments, and the physical conditions of the working environment. These variables were chosen based on their potential impact on WFH within the Regional Development Planning Agency. By utilizing the structural equation modeling method with the partial least squares (PLS) technique, this study aims to analyze the relationships between these variables and their effects on WFH implementation. The survey conducted with all staff of Bapeda Gunungkidul District provides valuable insights into how these factors interact and influence the successful adoption of remote work practices. The results of this study highlight the significant influence of computer and internet network availability on WFH implementation, as evidenced by the path coefficient value of 0.632, the T statistic value of 4.201, and the V value of 0.000. This finding underscores the importance of adequate technological infrastructure in facilitating remote work and ensuring the continuity of public services during challenging times like the COVID-19 pandemic. This study sheds light on the critical factors that impact the successful implementation of WFH in the Regional Development Planning Agency of Gunungkidul District. By understanding these factors, HR management can better navigate the challenges of remote work and develop strategies to optimize WFH practices, thereby maintaining the delivery of essential public services amidst crises.

Keywords: *Work From Home (WFH); COVID-19 Pandemic; Remote Work Implementation; Public Service Delivery; Performance Evaluation*

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INTRODUCTION

Basically, WFH in several studies is often stated as working remotely. Remote work has been implemented in several countries, including India (Raghuram, 2014). This work pattern can provide freedom for apparatus to complete their work responsibilities without being limited by time and place through the use of information and communication technology. Work flexibility (*flexible work*) can be obtained through WFH, which can increase work productivity and provide flexibility and efficiency of work operations. However, this must be supported by positive work behavior such as commitment, motivation, job satisfaction, and good performance (Budhiekusuma, 2017). Research conducted by Al Wahab (2007) in Egypt concluded that working remotely can save time and money, reduce stress due to traffic jams, and more time for family. The health emergency due to the COVID-19 pandemic provides an opportunity to apply remote work and WFH even more. WFH and telecommuting provide benefits as well as challenges in their implementation, including in Indonesia, as a response to the social distancing policy to suppress the rate of development of COVID-19.

Arum & Carlis (2020) states that social distancing is more profitable than lockdown. The existence of a lockdown causes reduced or no corporate taxes, reduced or no income from exports of goods to other countries, reduced state revenue in the tourism sector, and an increase in the budget for people's lives (Arum & Carlis, 2020). However, lockdown activities in an area affected by a coronavirus outbreak need to be carried out in an effort to minimize the spread of the virus outbreak. However, of course, there is a risk of having a negative impact on the structure of the country's economy. So, it is necessary to break the chain of transmission of the COVID-19 virus immediately. Yunus & Rezky (2020) concluded that the Indonesian people's concern about COVID-19 is quite large, and the government needs to implement a lockdown policy in an effort to break the chain of transmission of the COVID-19 virus (Yunus & Rezki, 2020). The implementation of the quarantine policy requires various regulations governing the implementation of health emergencies to provide legal certainty in preventing the widespread spread of COVID-19 (Telaumbanua, 2020). In practice, in dealing with the COVID-19 pandemic, many mistakes were found by the Indonesian government (Almuttaqi, 2020). In another study, Darmalaksana (2020) stated that, in relation to the hadith of the Prophet, it is necessary to carry out isolation and social distancing to prevent and deal with Coronavirus outbreaks in an area (Darmalaksana, 2020).

According to previous research on WFH by Dubey & Tripathi (2020), they conducted a study of 100,000 tweets to find out public sentiment towards WFH, showing that WFH was well received by society and had a positive impact (Dubey & Tripathi, 2020). Another study by Mustajab et al. (2020), using snowball sampling, conducted in-depth interviews with 50 people and found that WFH had positive and negative impacts and even reduced employee productivity. In addition, there are areas of work that cannot be done at home (Mustajab et al., 2020). Some of these studies only discuss the impact of implementing WFH policies. For this reason, it is interesting to do more in-depth research regarding the identification of the factors that influenced the implementation of WFH in the Gunungkidul Regency Bappeda during the COVID-19 pandemic. Some of these studies only discuss the impact of implementing WFH policies. The application of WFH has indeed created a new culture of government and has become a necessity for agencies during the COVID-19 pandemic. With WFH, it is hoped that it will be able to suppress the spread of COVID-19 caused by contact between employees in government agencies. However, in practice, WFH still experiences various obstacles caused by internal and external factors. By identifying the factors that influenced the implementation of WFH at Bappeda Gunungkidul Regency during the COVID-19 pandemic, it is hoped that this will provide a reference for the implementation of telework in the future along with the development of the era of digitalization and E-Governance.

The research was carried out at Bappeda Gunungkidul Regency. As a regional planning agency, it is crucial to ensure the safety of its personnel by preventing the spread of COVID-19. This is essential since the agency plays a critical role in implementing regional planning and development. The selection of research locations in Bappeda Gunungkidul Regency is influenced by several factors. One important factor is that Bappeda is a government agency that has extensive interactions with various stakeholders. This is because Bappeda is responsible for

coordinating, planning, and monitoring programme activities at the district level. This agency is responsible for executing government support affairs and co-administration activities related to development planning, research, and development. It also coordinates the planning and control of the assignment of Privileges affairs. Another aspect to consider is that Bappeda Gunungkidul Regency is one of the institutions that has achieved a SAKIP A score, indicating a commendable level of accountability. This research aims to contribute to the identification of the challenges encountered by Bappeda personnel during the implementation of WFH.

Based on previous studies related to the obstacles to implementing WFH during the Covid-19 pandemic, it was influenced by several factors, namely the availability of computers and internet networks (N. N. Ahmad, 2020; Elsafty & Ragheb, 2020; Leung & Zhang, 2017; Susilo, 2020), ability to master technology and information (Darmawan & Atmojo, 2020; Gouda, 2021; Manalu et al., 2020); HR governance regulations (Aropah, Vina Da'watul, et al., 2020; Elsafty & Ragheb, 2020; Nakrošienė et al., 2019); organizational culture (Aropah, Vina Da'watul, et al., 2020; Bawono et al., 2020; Candrasari & Mudayana, 2018; Chadee et al., 2021; Delanoeije & Verbruggen, 2019; Gouda, 2021; Susilo, 2020; Utami P et al., 2021) and performance-based assessment instruments (Bawono et al., 2020; Elsafty & Ragheb, 2020; Nakrošienė et al., 2019; Susilo, 2020).

While existing research explores the general impact of Work From Home (WFH) policies across various industries (reference studies if relevant), a critical gap remains: understanding the factors influencing WFH implementation within government agencies. This research addresses this knowledge gap by focusing on a specific case study - Bappeda Gunungkidul Regency during the COVID-19 pandemic. By identifying the factors that shaped their WFH approach, this study aims to inform future telework implementation strategies specifically in government settings. The novelty of this research lies in its focus on the unique considerations and challenges faced by government agencies in adopting WFH policies. This contributes to a more nuanced understanding of WFH implementation within the specific context of Indonesian government settings.

Work From Home (Work from Home) and Work Remotely (Teleworking)

Work from home (WFH) is defined as work activities carried out from home. Work From Home (WFH) is the implementation of working remotely and not having to be in the office. It should only be done at certain times, not done for long periods, or even become routine, namely when a change of atmosphere is needed, an emergency, or certain needs that require being in the office. House. In addition, minimum requirements must be met to support quality work from home (Mungkasa, 2020). According to Avellino (2005), working remotely has economic, environmental, and social benefits (Avellino, 2005).

Table 1. The advantages of implementing teleworking

| Economy | Environment | Social |
|---------------------------|-------------------------|----------------------------|
| Increase added value | Reduce trips | Greater social inclusion |
| Improving human resources | Minimize resource usage | Better health |
| Increase personal wealth | Improve air quality | Improved quality of life |
| Creating jobs | Work safer | More community involvement |

Source: (Avellino, 2005)

Working remotely has the potential to offer significant savings in fuel, office space, and carbon emissions, increase productivity and morale, and even reduce the flow of US jobs overseas (Ruth & Chaudhry, 2008). In a study conducted by Abdul Wahab (2007), the research location was in Dakahlia, which has industrial centers such as fertilizer, chemical, wood processing, and dairy industries, as well as agricultural centers. This study examines the implementation of telecommuting in Egypt, which is more influenced by (1) traffic congestion, (2) the rapid development of information technology, (3) pressure on family interests, (4) work location, (5) workers, (6) the need for experts, (7) the presence of persons with disabilities (Abdel-Wahab, 2007).

Furthermore, Al-Wahab, in his research in Egypt, divided the types of resistance into three things: (1) workers' hesitation to telecommute because of concerns that would impact their

careers. They feel they are not supervised and cared for and are not supported by the company, have limited interaction working in teams, limited social interaction, are disturbed by work done at home, limited communication channels in the form of telephone networks, and a cramped living environment. (2) Management's perceived control over workers is reduced, and the employee appraisal process is complicated. (3) The security of company secrets in telecommuting is also a problem. Al-Wahab (2007) recommends maximizing telecommuting through (1) setting goals, (2) determining the appropriate type of work, (3) choosing the type of worker, (4) providing an understanding of telecommuting, (5) testing a small-scale first, (6) conduct a preliminary analysis, (7) determine the standard of successful implementation (Abdel-Wahab, 2007).

Implementation/Implementation Theory

According to Sabatier and Mazmanian (1979), implementation is defined as carrying out basic policy decisions, which are usually made in the form of laws, orders, or decisions of important executive bodies or judicial decisions. Ideally, the decision identifies the problem to be tackled, defines the goals to be achieved, and, in some way, structures the implementation process. Furthermore, an important role of implementation analysis is to identify the factors that affect the achievement of the objectives of a rule in the whole process. It can be divided into three broad categories: (1) the ability to deal with problems according to rules, (2) the ability of a rule to organize a good implementation process, and (3) the net effect of various variables to support the regulatory goals. Implementation focuses on what happens after the program is declared effective or events that arise after the program is established (Sabatier & Mazmanian, 1979).

The definition of implementation, according to Westa (1985:17), is an action or effort to carry out all the plans and policies that have been prepared and determined, equipped with all the necessities. These necessary tools will carry it out, where the implementation begins, and how it is implemented. Based on the literature, the implementation mechanism is so complex that, in practice, it is made very general. That is, it is built to apply a large number of social choice rules in environments with few restrictions (Maskin & Sjöström, 2002) —research on economic behavior in implementation theory shows that, basically, every agent does not like to lie. By using a single detail-free mechanism, any alternative can be uniquely implemented as long as the agent deems this alternative socially desirable (Matsushima, 2008).

According to Santoso Sastropoetro, the notion of implementation is defined as a particular business or activity carried out to realize a plan or program. Meanwhile, according to GR Terry, "Implementation is an activity that involves setting goals, grouping, achieving and directing people, taking into account the physical environment, in accordance with the authority given to each individual to carry out the activity. According to Syauman et al. (2004), implementation is the implementation of several activities to carry out a public policy so that the policy can produce the expected results.

Stott and Walker (1995) state that performance is widely understood as the goal of teamwork. Three factors can determine performance in general:

- 1) ability;
- 2) work environment; and
- 3) motivation.

With equality

$$\text{Performance} = f(\text{Ability} \times \text{Motivation} \times \text{work environment})$$

(Castka et al., 2001)

Factors Influencing HR Governance

Availability of computers and Internet network

Information technology is expected to facilitate the extra work at home, as personal computers generally provide a sophisticated array of office tools and functions at home. Remote communication provides access not only to existing databases in the office but also to other computers. Improved access to databases and computers facilitates additional work from home through the provision of telecommunications connectivity. Telecommunications also separate employees from the office, facilitate work mobility and allow asymmetric communication with other employees if email facilities are in place (Diaper, 1992). Furthermore, Vitalari, Venkatesh,

and Gronhaug (1985) found that work done at home increased after the purchase of a personal computer, suggesting that computer use changed home time-sharing patterns and encouraged more work-related activities provided additional evidence of increased attention and absenteeism from work. I'm watching it. Watch TV and socialize with family. Thus, having a computer at home and a data communication link to the computer at the office is positively associated with extra work at home.

As long as WFH infrastructure support is needed (Ma'rifah, 2020). WFH relies on information technology-based electronic communication systems (Bataha & Fauziah, 2020). WFH-compatible work is characterized by intensive PC and cognitive tasks (Alipour et al., 2023). The Internet has proven to be effective in successfully overcoming challenges while maintaining university operations (Favale et al., 2020).

Able to master technology and information

Benson (2002) states that IT represents an evolving social transformation with profound implications and formidable challenges and problems. Rather than being a value-neutral vehicle for innovation, IT is a powerful force in life. Bennett (2009) defines the development of a virtual workforce as a "media-rich," culturally relevant web environment in which he can enhance skills, performance, innovation, and community building through formal and informal learning. This definition views virtual human resource development as a combination of people and technology, where many areas of human resource development are computer-mediated. The essence of these two conceptualizations is learning (driver), technology (facilitator for learning), and interaction between humans and technology (process) (Bennett, 2009). In the context of the COVID-19 pandemic, the ability to master information technology is important in supporting work. The mass adoption of telecommuting has become an important business change since the virus outbreak (Savić, 2020). Experience gained from the COVID-19 pandemic shapes future policy approaches to digital capabilities, especially those focused on areas such as "e-health, digital education, e-government, data sharing, and broadband connectivity" (Taddeo, 2020). On the other hand, people who work from home must understand the challenges of cybersecurity (T. Ahmad, 2020). The relationship between knowledge management skills and organizational culture is where organizational culture acts as a filter to interpret information in relation to organizational context (Bennett, 2009).

According to (Wang, 2013)., the new competencies required for the development of virtual human resources in the twenty-first century include:

- a. Knowledge of the latest technology available
- b. Ability to use technology and virtual environments
- c. Systems Thinking and Intuitive Thinking
- d. Visual-spatial skills
- e. Ability to communicate and interact virtually; Knowledge of context-sensitive motivational strategies;
- f. Knowledge of various cultures
- g. Management skills to supervise employees in a virtual environment
- h. Skills needed to evaluate virtual environments

HR Governance Regulations

Human Resource Management is a management practice and activity related to the most valuable asset in an organization, namely human capital (Jacobo & Pineda, 2013). What is important is knowledge management, which is a process that involves planning, coordinating, and controlling knowledge, transferring knowledge, and utilizing knowledge (Jacobo & Pineda, 2013). HR Governance Regulations can be interpreted as policies that clearly and firmly regulate the scheduling of employee attendance, work discipline, performance reporting, compensation, and even sanctions received by employees in implementing WFH (Ma'rifah, 2020).

Organizational culture

Organizational culture is a form of shared perception that overcomes external and internal problems by understanding, thinking about, and feeling these problems (Schein, 2004). According to Cantu, Jacoba & Pineda (2013), the organizational culture of a system has played an important

role in terms of increasing knowledge. Knowledge transfer has several important contextual aspects. First, companies should strive to work in an open culture that encourages the transfer of knowledge. Second, the organization must place a high value on the knowledge that needs to be conveyed. What is needed is an organizational culture that can motivate members of the organization to seek new ways of doing things with flexibility and interaction between colleagues (Jacobo & Pineda, 2013).

Ma'rifat (2020) says that organizational culture is important so that those involved in team building and team effectiveness and trust understand the differences and seek expert guidance on how best to overcome them. During the COVID-19 pandemic, changes in organizational culture were very visible. WFH, as a flexible work concept, does not necessarily encourage employee productivity and organizational productivity (Ma'rifah, 2020). Furthermore, Ma'rifat (2020) states that the concept of WFH work will have a positive impact on employees and organizations if applied to the right individuals.

Bennet (2009) states that virtual human resource development has the potential to revolutionize human resource development by more directly linking learning and performance initiatives in organizational systems. (Bennett, 2009). In virtual learning environments, information and communication technologies enable the exchange of knowledge and provide a means for recruits to acquire knowledge about organizational culture (Lewis, 1998). Birchall and Gambona (2007) argued that virtual learning communities offer several advantages over traditional ways of sharing information and that trust plays an important role in virtual learning communities. However, building trust can be difficult due to the absence of nonverbal cues in a computer-mediated environment. Communication is a critical key factor in building trust, and the communication mechanism is chosen to trigger meaningful and genuine dialogue (Birchall & Giambona, 2007).

Performance-based assessment instrument during WFH

Work-based assessment is a performance evaluation assessment in the context of competence, supervision, and trust (Kogan & Holmboe, 2013). Performance appraisal results in greater policy influence on government performance across countries (Masaki & Parks, 2020). Surveillance and privacy aspects are becoming increasingly important with increasing digital usage (De' et al., 2020). Fadhila & Wicaksana (2020) state that the obstacles that arise in implementing the Flexible Working Arrangement (FWA) include the difficulty in measuring role productivity between office obligations and household activities (Fadhila & Wicaksana, 2020).

Measures that describe performance in terms of targets, timelines, and paths to targets can be grouped into four categories of objectives: (1) support process management, (2) anticipate the likelihood of target achievement, (3) allow updating of the Performance Measurement System itself to maximize the likelihood of achievement targets in acceptable conditions (4) contribute to the redefinition of targets or goals. Three factors affect performance, namely task suitability, self-efficacy towards technology, computers, and utilization (Luarn & Huang, 2009). In addition, employees' needs for achievement and responsibility for others are significant factors that affect individual performance (Mardianah et al., 2020).

Physical conditions of the work environment

The work environment is essential to human resource management. According to Danang Sunyoto (2012), The work environment is everything that surrounds employees and can affect the implementation of the tasks assigned to them, for example, cleanliness, music, lighting, and others. The physical work environment includes workplace cleanliness, security, lighting, air circulation, and equipment (Sihaloho & Siregar, 2019). At the same time, a non-physical work environment exists around employees, which can only be felt mentally. The indicators that measure the non-physical work environment are relationships with superiors and co-workers (Nurwatin, 2018).

According to Nitisemito (2010), the work environment is everything that exists around employees that can affect the performance of the tasks they perform. Based on this understanding, it can be seen that the work environment is a space or situation that has an important influence on employees in working or the course of company activities. According to

Sedarmayanti (2009), the work environment includes a physical work environment and a non-physical work environment. The physical work environment includes all the physical conditions that exist around the work location, which can directly or indirectly affect work. He further said that the physical work environment is all the physical conditions of the workplace that can affect workers either directly or indirectly. According to Nitisemito (2010), the physical work environment is everything around employees that can affect the performance of the tasks assigned to them, such as lighting, air temperature, space for movement, security, cleanliness, music, and others. According to Sarwono (2007), the physical work environment is a place where employees can carry out their activities.

Based on the theoretical study above, the conceptual and operational definitions used are WFH, which means working from home, and factors that influence WFH, such as the availability of computers and internet networks, the ability to master technology and information, compliance with HR governance rules, organizational culture, performance-based assessment instruments, and physical conditions of the work environment. This study uses a linear regression model with the hypothesis that the independent variables in this study are the availability of computers and internet networks, technical and information expertise, compliance with HR governance rules, corporate culture, and the use of performance-based evaluation tools, as well as the physical conditions of the work environment. Furthermore, the research hypothesis can be formulated as follows:

- H1: the availability of computers and internet networks affects the implementation of WFH
- H2: The ability to master technology and information influences the implementation of WFH
- H3: HR governance regulations affect the implementation of WFH
- H4: Organizational culture influences the implementation of WFH
- H5: Performance-based assessment instruments affect the implementation of WFH
- H6: The physical condition of the work environment affects the implementation of WFH

RESEARCH METHOD

This research is descriptive research with the aim of testing hypotheses or answering questions about the state of the current research topic. This type of research is usually concerned with opinions (individuals, groups, or organizations), events, or procedures. The data collection method in this study was a survey method, where the information expressed as opinions of the people being studied (respondents) were collected and analyzed with several questions. Data collection will have two options for the survey method: (1) a questionnaire (written questions) and (2) an interview (oral questions). This research was conducted at Bappeda Gunungkidul Regency.

This study tries to examine the relationship between variables using the Structural Equation Models method with the PLS (*Partial Least Square*) technique. Partial Least Square, abbreviated as PLS, is a type of component-based SEM analysis with formative construct properties—primary data obtained from distributing questionnaires. The questionnaire was conducted online through the Google Form application to find out the perceptions of each Gunungkidul Regency Bappeda employee regarding the factors that influence Work from Home (WFH) during the COVID-19 pandemic emergency to all Bappeda Gunungkidul Regency employees as many as 50 people consisting of ASN and freelance workers (THL). The questions in this online questionnaire use a Linkert number given 5 answers to questions on a Linkert scale, namely: Strongly agree (SS) score 5, agree (S) score 4, Neutral (N) score 3, Disagree (TS) score 2, and Strongly Disagree (STS) score 1. Then, the data was processed using the SmartPLS 3 application. It also examines the inner model and does fictitious testing on the exterior and inner models.

RESULTS AND DISCUSSION

Analysis of Respondent Characteristics

In general, the respondents' data can be seen in Table 2.

Table 2. Characteristics of Respondents

| Characteristics | Classification | Percentage | |
|--------------------|--|-------------|--------|
| Age group | Young Worker | 20-35 years | 60.0% |
| | Adult Worker | 36-54 years | 40.0% |
| | Old Worker | 55-58 years | 0.0% |
| Length of work | 1-5 years | | 64.45% |
| | 6-10 years | | 13.35% |
| | >10 years | | 22.25% |
| Employment status | ASN | | 82.2% |
| | thl | | 17.8% |
| Residence | Gunungkidul Regency in the Urban Wonosari | | 48.7% |
| | Gunungkidul Regency Outside the Urban Wonosari | | 37.8% |
| | Outside Gunungkidul Regency | | 15.6% |
| Residence distance | 1-10km | | 68.9% |
| | 11-20 km | | 8.9% |
| | 21-30 km | | 8.9 % |
| | >30km | | 13.3% |

Source: Survey Data, 2023

Evaluation of Measurement Model (External Model)

The validity test in this study is convergent validity and discriminant validity, while the reliability test is composite reliability. Convergent validity test in PLS, which assesses reflective indicators with *loading factors* (correlation of product ratings/component ratings between construct ratings) indicators that measure the construct.

Table 3. Table of Discriminant Validity-Heterotrait-Monotrait Ratio of Correlations (HTMT)

| Variable | Organizational culture | Technology Mastery Ability | Availability of Computer and Internet Network | Physical Conditions of the Work Environment | Performance Based Assessment | WFH implementation | HR Governance Regulations |
|---|------------------------|----------------------------|---|---|------------------------------|--------------------|---------------------------|
| Organizational culture | 0.799 | | | | | | |
| Technology Mastery Ability | 0.331 | 0.841 | | | | | |
| Availability of Computer and Internet Network | 0.330 | 0.283 | 0.833 | | | | |
| Physical Conditions of the Work Environment | 0.384 | 0.457 | 0.393 | 0.861 | | | |
| Performance Based Assessment | 0.565 | 0.429 | 0.243 | 0.596 | 0.907 | | |
| Implementation of WFH | 0.192 | 0.182 | 0.647 | 0.228 | 0.112 | 0.909 | |
| HR Governance Regulations | 0.827 | 0.372 | 0.400 | 0.379 | 0.448 | 0.305 | 0.874 |

Source: Survey Data, 2023

As shown in Table 3, the highest HTMT value among the variables is 0.909. Therefore, it is greater than the set value of 0.85 or 0.90. Additionally, the same applies to the HTMT hell criteria, which are determined by running the boot routine. The bootstrap routine displays the values of the variable below the confidence interval, and the confidence interval is adjusted. All values are significantly different from 1. Therefore, discriminant validity was determined for the external model used in this study.

All reliability and validity test values are shown as acceptable in Table 3. Since this study is exploratory in nature, a reliability value of less than 0.70 is considered reliable and trustworthy. The same is observed for internal consistency reliability and convergent validity with values greater than 0.60 and 0.50 for each indicator. This figure shows high internal consistency

reliability and confirms the convergent validity of the latent variables. In addition, almost all Cronbach's alpha values are greater than 0.60, which strengthens the validity and reliability of the variables. However, there is one latent technology control variable with a Cronbach alpha below 0.60.

Table 3 shows reliability analysis results using the SmartPLS tool, stating that all composite reliability values are greater than 0.7. All variables are reliable and meet the test criteria. Significantly, to increase the external pressure and average variance extracted (AVE), the lower score indicator is omitted.

Table 4. Factor Analysis

| Variable | Outer Loading | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted (AVE) |
|---|----------------------------------|------------------|-------|-----------------------|----------------------------------|
| Availability of Computer and Internet Network | 0.886 0.796 0.815 | 0.780 | 0.794 | 0.872 | 0.694 |
| Technology Mastery Ability | 0.786 0.892 | 0.594 | 0.632 | 0.828 | 0.707 |
| HR Governance Regulations | 0.805 0.894 0.920 | 0.845 | 0.858 | 0.907 | 0.764 |
| Organizational culture | 0.856 0.813 0.770 0.754 | 0.832 | 0.937 | 0.876 | 0.639 |
| Performance Based Assessment | 0.946 0.866 | 0.794 | 0.902 | 0.903 | 0.823 |
| Physical Conditions of the Work Environment | 0.859 0.856 0.851 0.877 | 0.885 | 0.904 | 0.920 | 0.741 |
| Implementation of WFH | 0.966 0.809 0.944 | 0.893 | 0.920 | 0.934 | 0.826 |

Source: Survey Data, 2023

Structural Model (Inner Model)

Before carrying out the regression analysis, the structural model of this study was evaluated with the values of R², Q², and Collinearity Statistics (VIF) to ensure that the structural model was valid. Mainly, the value of R² varies between 0 and 1. The higher the level, the higher the prediction accuracy. According to Ruby-Figueroa (2015), an R² value above 0.840 indicates high prediction accuracy, a range of 0.33-0.67 indicates a moderate effect, and an R² value of 0.19-0.33 indicates a small effect that occurs, while the R² value is at below 0.19 is unacceptable (exogenous variables cannot explain endogenous dependent variables). Although the Q² value is greater than zero for certain endogenous reflective latent variables, it indicates the predictive value of the pathway model for certain dependent constructs (Hair et al., 2014).

Additionally, multicollinearity is a problem that arises in regression analysis when at least one independent variable is highly correlated with a combination of other independent variables. Multiple regression uses the Inflation Variance Factor (VIF) as a measure of multicollinearity. Therefore, the ideal VIF value is 1,000, but values below 6 or 10 are acceptable under good conditions.

Table 5. Assessment of the Structural Model

| Variable | R-squared (R ²) | Predictive Relevance (Q ²) | Collinearity Statistics (VIF) |
|---|-----------------------------|--|-------------------------------|
| Availability of Computer and Internet Network | 0.538 | 0.389 | 1,312 |
| Technology Mastery Ability | 0.000 | 0.174 | 1,392 |
| HR Governance Regulations | 0.022 | 0.499 | 3,492 |

Table 5. Assessment of the Structural Model (cont')

| Variable | R-squared (R2) | Predictive Relevance (Q2) | Collinearity Statistics (VIF) |
|---|----------------|---------------------------|-------------------------------|
| Organizational culture | 0.001 | 0.397 | 3,771 |
| Performance Based Assessment | | 0.084 | 2055 |
| Physical Conditions of the Work Environment | 0.000 | 0.550 | 1829 |

Source: Primary Data processed by Researchers, 2023

According to Chin (1998), the R-squared value is 0.67, which means strong, 0.33 means moderate, and 0.19 means weak. As shown in Table 5, the structural model based on the R-squared value has low prediction accuracy. In addition, the R-squared values for technology mastery, HR governance regulations, organizational culture, and performance-based assessments, the physical conditions of the work environment are considered unacceptable, indicating that the independent variables cannot explain the endogenous dependent variable. However, the low R-squared value in this study has a dynamic value because this value is more difficult to predict and change. Therefore, even when the predictive power of structural models is low, important inferences about relationships between variables can be drawn from statistically significant predictors. Regression models with small R-squared values can be good for several reasons, such as their values being dynamic. Therefore, a high or low R-squared value is not enough to determine whether the indicator can explain endogenous indicators or not (Hair et al., 2014).

Predictive relevance is a test conducted to show how well the Q2 value generates the observed value. Based on the analysis, the value of $Q2 > 0$ can be said to have a good observation value. The model has a high predictive value. The construct model is relevant, and the exogenous variables used to predict endogenous variables are appropriate.

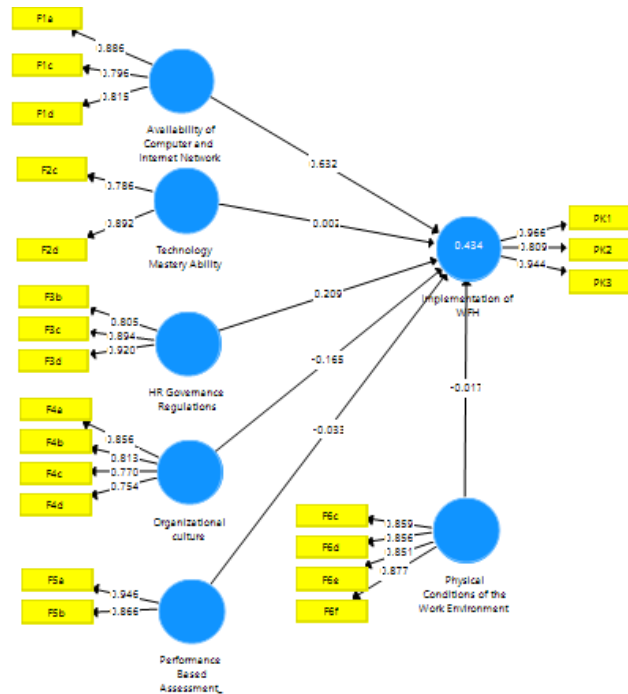


Figure 1. Structural Model of Factors Influencing WFH

Source: SmartPLS Analysis, 2023

At the same time, variable effect sizes (f^2) are included in the structural model evaluation. $F2$ values of 0.02, 0.15, and 0.35 for significant independent variables represent weak, moderate, and significant effects, respectively (Hair et al., 2014). In this study, the effect sizes of hypothetical

relationships between variables are presented in Table 6, along with the v-values from the regression analysis.

Table 6. Model Fit Analysis

| Indicator | Value Received | Actual Value | Information |
|-----------|----------------|--------------|-----------------------|
| SRMR | >0.10 | 0.1 | Model Fit (Model Fit) |
| d_ULS | >0.05 | 2,325 | Model Fit (Model Fit) |
| d_G | >0.5 | 2,058 | Model Fit (Model Fit) |
| NFIs | 0≤1 | 0.541 | Model Fit (Model Fit) |

Source: Primary Data processed by Researchers, 2023

Despite the low predictive power, the structural model is considered suitable for this study based on the results of the corresponding model analysis (see Table 5). Model fit analysis is used to test whether the model fits the structural dimensions used in this study. An analytical model suitable for this study considers the following metrics when testing Partial Least Squares (PLS): SRMR:0.1, d_ULS: 2.325, d_G:2.058, and NFI:0.541 These results show that the four values already correspond to the actual values required. Hence, the model used in this study is suitable and reasonable.

Hypothesis testing

Test hypotheses between variables H. Exogenous and endogenous variables were constructed using the bootstrap resampling method after knowing the veracity and reliability of the data used. The statistical test used is the statistical t-test or t-test. According to Ruby-Figueroa (2015), a test can be declared significant if the t-statistic is > 1.96 and the p-value is < 0.05. Hypothesis testing is performed by knowing the output path coefficients of the tested resampling results. Below are the statistical test results and p-values.

Table 7. Hypothesis Testing

| Hypothesis | Connection | Path Coefficient | T-Statistics (>1.96) | V-Values (<0.05) | Results |
|------------|---|------------------|----------------------|------------------|----------|
| H1 | Availability of computers and internet networks - Implementation of WFH | 0.632 | 4,201 | 0.000 | Accepted |
| H2 | Ability to master technology and information - Implementation of WFH | 0.002 | 0.015 | 0.988 | Rejected |
| H3 | HR governance regulation - Implementation of WFH | 0.209 | 1.058 | 0.291 | Rejected |
| H4 | Organizational culture - Implementation of WFH | -0.165 | 0.788 | 0.431 | Rejected |
| H5 | Performance-based assessment instrument - Implementation of WFH | -0.033 | 0.159 | 0.874 | Rejected |
| H6 | Physical conditions of the work environment - Implementation of WFH | -0.017 | 0.107 | 0.915 | Rejected |

Source: Primary Data processed by Researchers, 2023

Based on the previous table, it is obtained information on the results of testing the hypotheses of the factors that influence work performance during the implementation of WFH as follows:

The first hypothesis (availability of computers and internet networks affect the implementation of WFH) shows that the results of data processing show a path coefficient of 0.632 (positive), a t-statistic of 4.201 (> 1.96), and a p-value that meets the requirements, namely 0.000 (<0, 05). Thus, H1 in this study is acceptable. This first hypothesis is reinforced by the responses of 40 respondents (80%), who agreed and strongly agreed that the availability of

computer facilities could affect WFH. Survey results show that the majority of the results claim that the presence of computer and internet networks has a significant impact on telecommuting practices. The role of computers, internet networks, online meetings (such as Zoom meetings), and mobile phones in implementing WFH is essential. With technology, working from home becomes more flexible, which improves the work-life balance of employees (Lisanti, 2014). Work flexibility is supported by existing equipment. Equipment to support WFH implementation includes cell phones, computers/laptops, Wi-Fi networks, and office equipment. The important role of the computer is the main tool for continuing work processes at home (Purwanto et al., 2020). Based on the survey, information was obtained that several applications support the implementation of WFH, for example, WhatsApp, Zoom Cloud Meeting, Google Teams, Telegram, SMS, Google Meeting, Gmail, Internet Explorer, E-Design, SIPKD. One advantage of computers is communication tools. By using a computer, one can communicate with other parties via the Internet, instant messaging, video calls, and social networks. Today, the Internet can be classified as a medium of communication that has a positive or negative impact on society, society, culture, economy, education, and various other fields (Effendi, 2010).

The form of communication that Bappeda often carries out is coordination meetings. Coordinate meetings are especially related to planning, controlling, monitoring, and evaluation. Virtual and remote work can offer employees the flexibility to do their work anytime, anywhere, using modern information and communication technology (Mungkasa, 2020). During the COVID-19 pandemic, official meetings were held via Zoom meetings. Some of the obstacles identified in implementing virtual meetings include the availability of computers and networks. In remote meetings, sometimes the, intermittent and unclear sound is heard, and the network goes out because the signal is unstable. With this condition, not all areas in Gunungkidul Regency have internet network infrastructure, and implementing WFH is often hampered, especially during online meetings that employees must attend.

The second hypothesis (ability to master technology and information influences the implementation of WFH) is that the results of data processing show a path coefficient of 0.002 (positive), the t-statistic does not meet the requirements of 0.015 (<1.96), and the v-value does not meet the requirements, namely 0.988 (>0.05). Thus, H1 in this study was rejected. This hypothesis is reinforced by the F Square value of only 0.000, so there is no effect.

Based on the opinion of respondents that the ability to master technology and information is not a variable that influences the implementation of WFH, to carry out WFH, it is not necessary to have computer skills that are capable but sufficient to be able to operate computer devices to be able to carry out work from home. In fact, the respondents considered that participation in training/courses was not very influential because the ability of employees to operate computers is self-taught. This finding is different from several previous studies where the more employees can operate computers and information technology, the more smoothly they will carry out WFH. Respondents considered that mastery of technology and information did not significantly affect WFH because they could communicate using their cell phones when carrying out WFH. Office administration work is very demanding in terms of the ability of employees to master technology and information because mastery of information technology and organizational experience has a significant effect on work readiness (Sihotang & Santosa, 2019).

One possible explanation for this finding is the changing nature of technology and its integration into daily life. While traditionally, proficiency in technology was considered essential for remote work, the increasing accessibility and user-friendliness of technology may have diminished the impact of individual technological skills on WFH effectiveness. In other words, with the widespread adoption of user-friendly devices and software, the bar for technology mastery required to perform basic WFH tasks may have lowered. Moreover, the respondents' perspectives provided additional insights into why technology mastery might not be a critical factor for WFH success. Many respondents expressed the belief that basic computer skills are sufficient for carrying out remote work tasks, and they did not perceive advanced technology proficiency as essential. Additionally, the respondents indicated that self-learning and informal training were more impactful than formal courses or training programs in developing their technology skills.

This discrepancy between the perceived importance of technology mastery and its actual influence on WFH implementation suggests a shift in the nature of remote work. As technology

becomes more intuitive and user-friendly, the emphasis may shift from technical expertise to other factors such as communication skills, adaptability, and task management abilities. Furthermore, the finding that respondents relied on mobile phones for communication during WFH further supports the idea that traditional notions of technology mastery may not fully capture the complexities of modern remote work. With the proliferation of smartphones and communication apps, employees may feel less reliant on traditional computer-based technology for remote collaboration and task completion.

The third hypothesis (HR governance regulations affect the implementation of WFH) is that the results of data processing show a path coefficient of 0.209 (positive), the t-statistic does not meet the requirements of 1.058 (<1.96), and the v-value does not meet the requirements, namely 0.291 (>0.05). Thus, H1 in this study was rejected. This hypothesis is reinforced by the F Square value of only 0.000, so there is no effect. HR arrangements while working at home will become more complicated and complex because employees will also tend to do homework during effective working hours. Employment disciplinary rules will be difficult to apply as one of the provisions in BKN Regulation No. 6 of 2022 also stipulates that civil servants who are absent from work for 10 consecutive working days without any reason and do not comply with working time requirements will lose the next month's salary without replacement in a pending disciplinary decision.

The fourth hypothesis (Organizational culture influences the implementation of WFH) is that the results of data processing show a path coefficient of -0.165 (negative), the t-statistic does not meet the requirements of 0.788 (<1.96), and the v-value does not meet the requirements, namely 0.431 (>0.05). Thus, H1 in this study was rejected. This hypothesis validates findings from research (Aropah, Vina Da'watul, et al., 2020) that show that organizational support does not affect employee performance. Organizational support does not affect the implementation of WFH because work is at the residence. The rules for using work clothes have become more flexible. This finding is different from what was conveyed by (Baker et al., 2007). There are 3 (three) categories of organizational support for telecommuting at home and working from home or telecommuting that is: technology, support related to the use of technology consisting of remote worker training, and variables other than technology consisting of human resource support and advanced planning of telework systems. To successfully implement a telecommuting policy, organizations must provision and update the necessary IT infrastructure, including high-speed Internet access, and provide both of them with the necessary training. The organizational culture that has been formed in the office will be difficult to implement at home. This is related to a decrease in work motivation and work productivity. Not to mention the characteristics of employees who do not have an entrepreneurial spirit which will make it more difficult to encourage creativity and innovation during WFH implementation.

The fifth hypothesis (performance-based assessment instruments affect WFH) is that the results of data processing show a path coefficient of -0.033 (negative), the t-statistic does not meet the requirements of 0.159 (<1.96), and the v-value does not meet the requirements, namely 0.4874 (>0.05). Thus, H5 in this study was rejected. Respondents considered that the performance-based assessment instrument was not important even though this was to measure the seriousness of employees in carrying out work at home so that work targets could be completed in accordance with the direction of the leadership and the set deadlines. Work performance appraisal is a manager's activity to evaluate employee performance and work behavior and determine further policies (Priyono & Marnis, 2008). Performance appraisal can be considered as a tool for assessing employee performance in accordance with predetermined performance standards and can also help employees manage their performance. The obstacle faced when WFH took place was the absence of specific assessment instruments governing the implementation of WFH and its supervision. The assessment of employee performance is more dominantly influenced by superiors' subjective opinions of the performance of subordinates. With these limitations, so that the implementation of WFH can take place in an orderly and good manner and there is no decrease in service to the community, superiors and subordinates must have strong trust so that they can make good contributions to each other during WFH. Van Ryzin (2011) stated that the work process has a consistently large effect on civil servant trust, and in some models, it is several times greater than the outcome effect on trust (Van Ryzin, 2011). While

WFH is in progress, instruments that are specific and can apply universally to be enforced in each OPD are not yet available. So that trust can maintain the rhythm and quality of work carried out by subordinates.

The sixth hypothesis (Physical conditions of the work environment affect the implementation of WFH) is that the results of data processing show a path coefficient of -0.017 (negative), the t -statistic does not meet the requirements of 0.107 (<1.96), and the v -value does not meet the requirements, namely 0.431 (>0.05). Thus, H1 in this study was rejected. Respondents considered that the physical condition of the work environment during WFH, which was reflected in the workspace, ventilation, lighting, workspace atmosphere from noise and distractions, and cleanliness, did not really matter because, during WFH, it was influenced by flexibility/ease of work. A workspace is not a problem because, during WFH, the workspace can adjust outside or inside the house. This hypothesis is different from the findings from research (Elsafty & Ragheb, 2020). The elements that influence work during the COVID-19 pandemic are leadership roles, workplace guidance and support, access to information, and financial benefits. Ma'rifat (2020) said that organizational culture is important to those involved in team building and performance, as well as the confidence to understand discrepancies and seek expert advice on how best to address them.

CONCLUSION

In conclusion, the study aimed to explore the factors influencing work performance during the implementation of Work from Home (WFH) arrangements. The analysis involved testing several hypotheses related to various factors such as availability of computer and internet networks, technology mastery ability, HR governance regulations, organizational culture, performance-based assessment, and physical conditions of the work environment. The findings revealed significant insights into the relationship between these factors and the successful implementation of WFH. Firstly, the availability of computer facilities and internet networks emerged as a critical factor positively influencing WFH implementation. The majority of respondents agreed that access to technology greatly facilitated remote work, highlighting the importance of computer devices, internet connectivity, and related tools in enabling flexible work arrangements. However, the study found that the ability to master technology and information, HR governance regulations, organizational culture, performance-based assessment instruments, and physical conditions of the work environment did not significantly impact WFH implementation. Despite their theoretical relevance, these factors did not meet the statistical criteria for significance in predicting the success of WFH practices. The rejection of hypotheses related to technology mastery ability, HR governance regulations, organizational culture, performance-based assessment, and physical conditions of the work environment suggests that while these factors may play a role in traditional work settings, they may not exert the same influence in remote work contexts.

It's important to note that the findings provide valuable insights for organizations seeking to optimize their WFH policies and practices. For instance, ensuring adequate investment in technology infrastructure, including computer devices and internet connectivity, is crucial for supporting remote work effectiveness. However, other factors, such as employee proficiency in technology, regulatory frameworks, organizational culture, performance evaluation mechanisms, and physical work environment conditions, may require reevaluation in the context of remote work. While technology availability proved to be a significant driver of WFH success, other factors traditionally associated with workplace performance showed limited influence in remote work settings. Future research may delve deeper into understanding the nuanced dynamics of remote work environments and identify additional factors that contribute to successful telecommuting practices. Moreover, organizations should continuously adapt and refine their WFH strategies based on empirical evidence and evolving workforce needs to maximize productivity and employee satisfaction in remote work arrangements.

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