Antecedents and Consequences of Implementation Work From Home Policy At The Foreign Investment Tax Service Office One In South Jakarta

Rany Sangadji¹*
Amir Fikri²
Zainur Hidayah³
1Postgraduate Program - Indonesia Open University
2Faculty of Economics and Business Trisakti University
3Faculty of Economics Indonesia Open University
*Corresponding author : ranysang@gmail.com

ABSTRACT
This research is motivated by the recommendation to work, study and worship at home during the COVID-19 Pandemic. State Civil Administration (ASN) was instructed to work at home or later called Work From Home (WFH). The implementation of WFH does not always go well, the emergence of a culture shock to the use of technology, the responsibility to manage household activities, as well as interference from family members and other problems that occur at home that cause stress. The Foreign Investment Tax Service Office One (KPP PMA Satu) routinely performs performance measurements. The Organizational Performance Value (NKO) of KPP PMA One in 2020 was 106.53%, a decrease compared to 112.40% in 2019. This research was conducted at KPP PMA Satu using 6 (six) variables, namely organizational culture, leadership, employee competence, work from home, employee work life balance and employee performance. The number of samples used is 111 employees who apply the WFH policy. The research method used is quantitative using the Structural Equation Modeling (SEM) method. The results obtained are organizational culture has a positive and significant effect on WFH, leadership has a positive and insignificant effect on WFH, employee competence has a positive and significant effect on WFH, work from home has a positive and significant effect on employee work life balance, work life balance has a positive and significant effect on employee performance, and WFH has a positive and significant effect on employee performance.

Keywords: organizational culture, leadership, employee competence, work from home, work life balance and performance

INTRODUCTION

President Joko Widodo in a press conference held at the Bogor Palace, West Java on March 15, 2020, instructed to work, study, and worship at home. Government employees (ASN) are ordered to work at home. The WFH concept has a fairly high level of flexibility. Jobs that
prioritize skills are in accordance with this flexible concept, for example jobs in the field of technology and information that allow working anywhere and anytime. The implementation of WFH does not always go well. The emergence of a culture shock to the use of technology, the responsibility to manage household activities that can affect employees' stress levels, as well as distractions from family members and other problems that occur at home cause employees to be unable to concentrate while working at home.

Some researchers reveal that leadership and management patterns have a big role in the implementation of WFH. The leadership factor is very influential in the implementation of coordination, goal achievement, and proper work patterns while working virtually (Bartsch et al., 2020). The application of the WFH concept has a fairly high level of flexibility. There are several jobs that fit this flexible concept. In jobs that prioritize skills, such as making website applications, like designers, programmers and analysts, they benefit from the opportunity to work from anywhere and anytime. The type of work for ASN that is excluded from implementing the flexible work concept is work directly related to service users, both the community and other stakeholders.

Dua (2020) in his research said that WFH has an influence on work-life balance, which can cause conflicts between work life and family interests. On the other hand, Putra et al. (2020) stated that the implementation of a flexible working hours system did not have a significant effect on the level of work life balance during the COVID-19 pandemic. The COVID-19 pandemic has prompted significant changes in organizational culture, especially in the work system. Ollo Lopez et.al (2020) explained that companies which provide autonomy to employees during the implementation of Flexible Work Arrangement (FWA) will be more supportive of implementing a home-based work system than organizations with lower employee autonomy.

The research was conducted at KPP PMA Satu which is one of the government institutional units that are directly related to public services, especially tax payers. This institution implement WFH policies during the COVID-19 pandemic. KPP PMA Satu routinely performs periodic performance measurements. NKO is the overall value of the Key Performance Indicators (KPI) achievement of an organization by taking into account the weight of KPI from several perspectives. The Directorate General of Taxes measures performance using the Balanced Scorecard (BSC) strategy, which is a strategic management tool that translates vision, mission, goals, and strategies into an operational framework. Performance report is a form of organizational transparency, accountability and responsibility of organizational managers to all stakeholders served. This is one application of the principle of "good governance", it can be concluded that performance is a manifestation of democracy. Performance is also an important part of government organizations as well as people's lives. Therefore, the object that attracts attention when ASN works at home is the resulting performance.
The performance of KPP PMA Satu in 2020 has decreased compared to 2019. The stakeholder perspective has decreased from 22.00% in 2019 to 16.12% in 2020. The customer perspective has also decreased from 9.44% in 2019 to 7.53% in 2020. The internal process perspective increased from 41.18% in 2019 to 42.14% in 2020 which was influenced by the effectiveness of online education and online socialization activities during the COVID-19 pandemic. The learning and growth perspective also increased 39.79% in 2019 to 40.74% in 2020 which was influenced by the increase in online training activities. In total, the NKO of KPP PMA Satu decreased in 2019 from 112.40% to 106.53% in 2020. This study aims to determine the implementation of WFH policies in KPP PMA Satu, identify and analyze the factors that affect employee performance and what are the managerial implications of implementing WFH policies.

LITERATURE REVIEW

Luthans (1985) through his study of psychological perspective theory related to organizational behavior, said that the guide to studying behavior in organizations is to use a stimulus and response approach (S-R). This model was later developed into S-O-B-C (Stimulus-Organism-Behavior-Consequences) with the same assumptions as the S-R model. The advantage given by the S-O-B-C model is that there are consequences that indicate the orientation to be achieved through work behavior. The model shows that behavior depends on the individual and the environment faced. This means that the individual and the environment will always be in an inseparable relationship.

Organizational Culture

According to Robbins (2006) organizational culture refers to the system of shared meanings held by members that distinguishes the organization from other organizations. This system of shared meaning, when examined closely, constitutes a key set of characteristics that the organization values. Wirawan (2007) said that every organization has an organizational culture that influences all aspects of the organization and the behavior of its members individually and in groups. Organizations that successfully adapt to the conditions of the COVID-19 pandemic will be able to survive. Changing organizational work patterns by implementing health protocols to break the chain of virus spread will keep the organization alive amid high uncertainty during the pandemic.

Leadership

Leadership is an activity that influences subordinates through a communication process to achieve certain goals. Effective leadership is seen from the accuracy of communication and focus on achieving clear goals (Gibson et al., 2003). Bas and Avolio (1990) mention that transactional leaders always encourage their subordinates to achieve a mutually agreed level of
performance. During the COVID-19 pandemic, leaders are required to think of appropriate steps so that employees can continue to work productively from home. One way for employees to remain productive during WFH is to encourage motivation which can be done through writing or communication applications using video. Leaders are also required to always be in the right position in responding to or overcoming existing problems by implementing health protocols that have been set by the government.

**Employee Competence**

Competence literally comes from the word competence, which means ability, authority and skill. Etymologically competence is defined as the ability needed to do or carry out work based on knowledge, skills and work attitudes. Spencer (2007) stated that competence is the ability to carry out work or tasks based on skills and knowledge and supported by work attitudes that are determined by the job including knowledge, skills, and attitudes. Meanwhile, according to Langen (2008) competence is the knowledge and skills as well as a person’s ability to carry out cognitive, effective and psychomotor behaviors by seriously applying them in accordance with established performance standards. The current situation of the COVID-19 pandemic has caused changes in the order both in the world of business, work, education and others. This requires the development and improvement of competencies in order to adapt to the changes that occur. The concept of developing human resources in organizations is essentially an effort to increase competitiveness against external environmental threats and efforts to increase innovative power in order to create opportunities in the midst of uncertain situations and conditions during this pandemic.

**Work From Home**

The concept of working remotely or not in the office is called telecommuting. The term telecommuting or telework was increasingly recognized in the 1980s when workers were given the opportunity to complete tasks from home rather than coming directly to the office (Potter, 2003). Huuhtanen (1997) states that teleworking is work that is carried out by a person (employee, self-employed, home worker) specifically, or only at a certain time, at a location far from the office, and using telecommunications media as a work tool. Furthermore, Gądecki et al. (2018) adds that work and tasks carried out remotely from home need to be understood not only in the definition category but especially in the practice category, working at home means experiencing two worlds (private and public, family and work) simultaneously with limited space.
Employee Work Life balance

Katherine Lockett (2008) explains that work life balance is something that every individual needs to achieve and manage in a balanced way between his work life and life outside of work. The balance referred to in this sense does not always mean that dividing work and daily life, but it can also mean that balance means successfully managing all the responsibilities you have. Furthermore, Locket (2008) argues that, to achieve work life balance is to provide the opportunity to have control over when, where and how a person works so that they can do their best and also have time to recover and enjoy activities they like outside of work. Work life balance during the COVID-19 pandemic is one thing that can help improve the quality of health, because a stressful mental situation due to limited space can have a bad effect on activities and health. So that each individual must increase physical and mental resilience in various ways such as making good and efficient time arrangements so that they can divide time in work, family and hobbies. With the occurrence of a good work life balance, it can increase the resilience of individuals, so they can make decisions more efficiently and effectively which will affect work morale.

Employee Performance

Colquitt et al. (2013) explained that job performance is formally defined as the value of the set of employee behaviors that contribute, either positively or negatively, to organizational goal accomplishments. Performance is formally defined as the value of various employee behaviors that contribute, either positively or negatively to achieving organizational goals. Furthermore, Lloyd (2011) explains that job performance is the net effect of an employee’s effort as modified by abilities and role (or task) perceptions. Performance is the net effect of employee effort modified by ability and role (or task) perceptions. According to Gibson, et.al (2003) job performance is the outcomes of jobs that relate to the purposes of the organization such as quality, efficiency, and other criteria of effectiveness. Performance is the result of work related to organizational goals, such as quality, efficiency, and other effectiveness criteria. Campbell (1990) explains that performance has a close functional relationship with performance attributes consisting of three factors, namely knowledge, skills and motivation. Where knowledge refers to a set of abilities possessed by an employee about what can be done (knowing what to do). Then skill refers to the ability to do the job well (the ability to do well). Furthermore, motivation is an encouragement or spirit that will determine the attitude, mindset, speech and actions of an employee. From this explanation, it can be seen that individual performance will greatly affect organizational performance.

Conceptual Framework

By using the psychological perspective theory related to organizational behavior developed by Luthans in 1985, research on the relationship between organizational culture,
leadership, employee competence, work from home, employee work life balance, and employee performance with the conceptual framework presented in Figure 1.

**Figure 1. Conceptual Framework**

**Hypothesis**

**H1: Organizational culture has a positive and significant effect on work from home**

Fathni et al. (2021) in their research on the Influence of Ethical Leadership and Organizational Culture on Employee Job Satisfaction Regarding the Handling of the Covid-19 Pandemic, concluded that ethical leadership and organizational culture partially or simultaneously have a significant positive effect on employee job satisfaction during the Covid-19 pandemic. Singh and Kumar (2020) in their research entitled Impact of Covid-19 Pandemic on Working Culture: An Exploratory Research Among Information Technology (IT) Professionals in Bengaluru, Karnataka (India) concluded that the social system is undergoing unprecedented changes. Previously. New normal is a new way of life for human survival.

**H2: Leadership has a positive and significant effect on work from home**

Ramadan and Firmansyah (2021) in their research entitled Leadership Styles of the Covid-19 Era: Transactional and Transformational and Their Influence on Work From Home Effectiveness (Study on WFH Employees in Bandung) concluded that transactional and transformational leadership styles have a positive and significant effect, both partially or simultaneously on the effectiveness of WFH. Furthermore, Jatmika and Andarwati (2020) in their research entitled Leadership and Motivation on the Performance of Tax Office Employees in Central Java draw the conclusion that leadership and motivation affect employee performance which means that employee performance will be good if they have good leaders and are able to motivate employees to produce employee performance as expected.

**H3: Employee competence has a positive and significant effect on work from home**

Lappung et al. (2020) in their research entitled The Effect of Competence, Compensation and Work Discipline on the Performance of State Civil Apparatus at the DPRD Secretariat of Pinrang Regency concluded that there is a significant and positive influence between competence, compensation, and work discipline partially on improving employee performance at the DPRD Secretariat Pinrang Regency, this means that the higher competence,
compensation, and work discipline have an impact on improving employee performance at the DPRD Secretariat of Pinrang Regency. The most dominant variable influencing is the competency variable, then the work discipline variable, and the compensation variable, however, all three have a significant and positive influence on improving employee performance at the DPRD Secretariat of Pinrang Regency.

**H4: Work from home has a positive and significant effect on work life balance**

Stefanie et al. (2020) in their research entitled Flexible Work Arrangement, Work Life Balance, Job Satisfaction, and Employee Loyalty in the COVID-19 Situation, concluded that the practice of flexible work arrangements positively affects work life balance. Putra et al. (2020) in their research entitled The Impact of Flexible Working Hours, Remote Working, and Work Life Balance to Employee Satisfaction in Banking Industry during the COVID-19 Pandemic Period, concluded that the implementation of a remote working work system has a positive effect on the level of work life balance.

**H5: Employee work life balance has a positive and significant effect on employee performance**

Poluan (2018) in his study entitled The Effect of Work-Life Balance, Workload and Leadership Style on Employee Performance at PT. Bank Negara Indonesia (Persero) Tbk, Manado Branch Office concluded that simultaneously work-life balance, workload and leadership style have a positive and significant influence on employee performance, then work-life balance has a positive and significant effect on employee performance. Bataineh (2019) in his research entitled Impact of Work-Life Balance, Happiness at Work, on Employee Performance concluded that work-life balance has a positive and significant effect on Employee Performance.

**H6: Work from home has a positive and significant effect on employee performance**

Suranto (2020) in his research on the Effect of Work From Home on Performance at KPPN Nabire KPPN Jayapura and the Regional DJPB Office of Papua Province concluded that the implementation of WFH at KPPN Nabire, KPPN Jayapura and Regional Office of DJPB Papua Province had a significant and positive influence on employee performance. This research is in line with the opinion of Timbal and Mustabsat (2016) where companies that support WFH will produce greater productivity or performance. If the performance of each individual or employee is good, it is expected that the performance of the company or organization will be good as well. Furthermore, Nasution et al. (2020) in their study entitled The Effect of Work From Home on Employee Performance BPKP concluded that Work From Home (WFH) has a positive and significant effect on performance.
METHODS

This research was conducted at KPP PMA Satu in 2021. The population in this study were 144 employees. The sampling technique used is non-probability-purposive sampling technique according to the Slovin Formula. The percentage of allowance used is 5% and the calculation results can be rounded up to achieve conformity. The sample according to the Slovin Formula after being rounded up was 111 employees. The method used is a quantitative research method with a causal approach. This study uses a questionnaire that contains a series of list of questions or statements related to the variables that are object of research. Data analysis was performed using the Structural Equation Modeling (SEM) method. Data was processed by using the SmartPLS version 3.3.3 software application.

Operational Variables

Operational variable is an attribute or nature or value of people, objects or activities that have certain variations that are determined by researchers to be studied and then drawn conclusions (Sugiyono, 2016). Operational variables in this study are as follows:

Organizational culture

Organizational culture is a system of shared meaning of the main values that are shared and supported by the organization (Robbins, 2006). The indicator variables used are sourced from Luthans (2011) which consist of norms, philosophy, rules, and cooperation.

Leadership

Leadership is a process of interaction between leaders and employees characterized by the influence of leaders to change employee behavior into someone who feels capable and highly motivated and strives to achieve high and quality work performance Bass and Avolio (1994). The variable indicators used are based on Bass and Avolio (1994) which consist of charisma, inspirational motivation, Intellectual Stimulation and Personal Attention.

Employee Competence

Employee Competence is the ability (skill and knowledge) to carry out activities/jobs/tasks. Knowledge, skills, attitudes (Gibson, Ivancevich and Donnelly, 2003). The variable indicators used are sourced from Hutapea and Thoha (2008) which consist of Knowledge, Skills, and Attitude.

Work From Home

Work and tasks performed remotely from the household need to be understood not only in the category of definition but especially in the category of practice: working at home means experiencing two worlds (private and public, family and work) simultaneously with limited
space (Gądecki et al., 2018). Indicator Variables used are derived from Gądecki et al. (2018) which consists of space, time, and social roles.

**Work Life Balance**

Work Life Balance indicates the extent to which an individual is engaged simultaneously in work and family, and is equally satisfied with roles in work and roles in his family (Greenhaus, Collins and Shaw, 2003). The variable indicators used are sourced from Greenhaus, Collins and Shaw (2003) which consist of balanced time, balanced involvement and balanced satisfaction.

**Employee Performance**

Employee performance (work achievement) is the result of work in quality and quantity achieved by an employee in carrying out his duties according to the responsibilities given to him (Mangkunegara, 2011). The variable indicators used are sourced from Mangkunegara (2011) which consists of work quality, work quantity, implementation of duties and responsibilities.

**Data Analysis**

1. **Measurement Model/Outer Model**

1) **Validity Test**

According to Sugiyono (2016) the validity test is to show the degree of determination between the data that actually occurs on the object and data that can be collected by researchers. Individual reflective measure is said to be high if it has a correlation of more than 0.70 with the variable to be measured (Ghozali and Latan, 2015). In the first and second stages of processing, it was found that there were still invalid indicators or the loading factor value less than 0.7, so that the invalid indicators were eliminated.

a. Convergent Validity is shown by the loading factor value which is presented in Table 1.

| Variable             | Indicator | Loading Factor Value | Information |
|----------------------|-----------|----------------------|-------------|
| Organizational       | X1.2      | 0.776                | Valid       |
| Culture              | X1.3      | 0.826                | Valid       |
|                      | X1.4      | 0.854                | Valid       |
|                      | X1.5      | 0.910                | Valid       |
|                      | X1.6      | 0.808                | Valid       |
|                      | X1.7      | 0.801                | Valid       |
|                      | X1.8      | 0.879                | Valid       |
| Leadership           | X2.1      | 0.898                | Valid       |
|                      | X2.2      | 0.939                | Valid       |
|                      | X2.3      | 0.942                | Valid       |
|                      | X2.4      | 0.950                | Valid       |
Based on the data in Table 1, it is known that the loading factor value is more than 0.7 or all of them have convergent good validity.

b. Discriminant validity is shown by Square Root Value of AVE is presented in Table 2.
The model is said to have fairly good discriminant validity if the AVE root for each variable is greater than the correlation between variables and other variables. Ghozali and Latan (2015) describe another test to assess the validity of the variables by looking at the AVE value. The model is said to be good if the AVE value of each variable is greater than 0.50. Based on Table 2, it can be seen that the square root value of AVE for each construct is greater than 0.5, so the constructs in this research model can be said to have good discriminant validity.

2) Reliability Test

According to Sugiyono (2016), the reliability test is a test used to adjust the accuracy of a measure or measuring instrument for its reliability. The variable is declared reliable if the value of composite reliability and cronbach's alpha is above 0.70 (Ghozali and Latan, 2015). The results of data processing show the value of composite reliability and Cronbach's alpha are shown in Table 3.

| Variable               | Cronbach’s Alpha | Composite Reliability |
|------------------------|------------------|-----------------------|
| Organizational culture | 0.929            | 0.943                 |
| Leadership             | 0.980            | 0.983                 |
| Employee Performance   | 0.919            | 0.940                 |
| Employee Competence    | 0.885            | 0.921                 |
| Work From Home         | 0.922            | 0.942                 |
| Work Life Balance      | 0.929            | 0.949                 |

Based on Table 3, it is known that the value of Cronbach's Alpha and Composite Reliability for all constructs is more than 0.70. With the resulting value, all constructs have good reliability.

3) Multicollinearity Test

The existence of multicollinearity will cause the estimated parameter variance to be larger than it should be, thus the accuracy of the estimate will decrease (Sukmono, 2014). The results of data processing using SmartPLS for the inner Variance Inflation Factor (VIF) value are shown in Table 4.
Based on Table 4, it can be seen that the VIF value for all constructs is less than 10. With the resulting value, all constructs do not have a multicollinearity effect.

2. **Structural Model Test/Inner Model**

To find out a model is fit for the SmartPLS application, it can be seen on the loading factor value of each indicator by looking at the outer loading. The model is considered fit if all items are worth > 0.7. Figure 2 is the result of evaluating the inner model using Partial Least Square (PLS).

Based on Figure 2, it is known that all constructs have outer loading values above 0.7. With the resulting value, the model can be said to be fit. The structural model is to test the hypothesis with a predictive model (Ghozali and Latan, 2015). To measure the inner model, it can be done using the R-Square indicator for the affected construct, the F-Square to find out the goodness of the model, the path coefficient (t statistic and p value) to see how much the independent variable affects the dependent variable and test the significance of the relationship between each construct. The indicators are presented as follows:

| Variable                  | Employee Performance | Work Form Home | Work Life Balance |
|---------------------------|---------------------|----------------|-------------------|
| Organizational culture    |                      | 3.048          |                   |
| Leadership                |                      | 2.101          |                   |
| Employee Competence       |                      | 2.129          |                   |
| Work Form Home            | 2.337               |                |                   |
| Work Life Balance         | 2.337               | 1.00           |                   |

Source: Questionnaire Processing Results, 2022
a. **R-Square**

R-Square or determination test, which is to determine the effect of the independent variable on the dependent variable. The value of the coefficient of determination can be shown in Table 5.

| Variable               | R Square |
|------------------------|----------|
| Employee Performance   | 0.788    |
| Work Form Home         | 0.737    |
| Work Life Balance      | 0.572    |

Source: Questionnaire Processing Results, 2022

Based on the R-Square value in Table 5, it can be seen that the variables of organizational culture, leadership and employee competence are able to explain the variability of work from home by 73.7% and the remaining 26.3% which is explained by other constructs outside this study. Then the work from home variable is able to explain the variability of the work life balance of 57.2% and the remaining 42.8% is explained by other constructs outside this study. Furthermore, the work from home and work life balance variables are able to explain the variability of employee performance by 78.8% and the remaining 21.2% is explained by other constructs outside this study.

b. **F-Square**

This F-Square test is calculated to find out the goodness of the model. The F-Square value is 0.02; 0.15; and 0.35 can be interpreted as whether the predictor latent variable has a “weak”, “medium”, or “strong” effect at the structural level (Ghozali and Latan, 2015). The value of the F-Square can be shown in Table 6.

| Variable               | Employee Performance | Work From Home | Work Life Balance | Information (Effect) |
|------------------------|----------------------|----------------|-------------------|----------------------|
| Organizational Culture | 0.318                | Medium         |                   |                      |
| Leadership             | 0.054                | Weak           |                   |                      |
| Employee Competence    | 0.156                | Medium         |                   |                      |
| Work Form Home         | 0.209                | 1.337          | Medium, Strong    |                      |
| Work Life Balance      | 0.774                | Strong         |                   |                      |

Source: Questionnaire Processing Results, 2022

**RESULT AND DISCUSSIONS**

**Result**

The research data that had been obtained from the results of filling out the questionnaire was then analyzed descriptively and quantitatively. Furthermore, it can be illustrated that the majority of respondents are men as much as 71.17%, aged 26-44 years as much as 70.27%, with
the latest education level taken bachelor as much as 60.36%, tax inspector as much as 36.04 %, rank and group of CS III d as much as 34.23%, and married status as much as 79.28%.

Supporting questions posed in the questionnaire show that the majority of respondents do not provide services outside of working hours because they want to maintain effective and regular working hours so that life balance can be maintained. Then the respondent stated that leadership role was very important when implementing the WFH policy on the grounds that leadership was a role model, one of which was to provide motivation to employees and be a good model so they would be able to encourage the implementation of tasks. Respondents also stated that their current job position was in accordance with the knowledge and skills possessed and/or mastered. Respondents really enjoyed the implementation of WFH because of the more flexible working time. Quality time with family is not affected during WFH for several reasons, namely respondents do not live with their families because they have a different residence location from the location where they work, especially the tax inspector function and other reasons, namely being able to manage time well. Most of the respondents stated that their performance during WFH was maximized because they worked by prioritizing work according to predetermined targets.

The independent variable said to be able to influence the dependent variable if the t-statistic value is greater than the t-table and the p-value is smaller than the significant level used 5%. This test is carried out using the bootstrapping method of the smartPLS application. The following is the value of the path coefficient in Table 7.

| Variable | Original Sample (O) | Sample Average (M) | Standard Deviation (STDEV) | T Statistic (|O/STDEV|) | P Values |
|----------|---------------------|--------------------|----------------------------|-------------------|----------|
| Organizational culture -> Work Form Home | 0.505 | 0.504 | 0.131 | 3.848 | 0.000 |
| Leadership -> Work Form Home | 0.173 | 0.189 | 0.093 | 1.857 | 0.064 |
| Employee Competence -> Work Form Home | 0.272 | 0.264 | 0.114 | 2.396 | 0.017 |
| Work Form Home -> Employee Performance | 0.322 | 0.330 | 0.095 | 3.369 | 0.001 |
| Work Form Home -> Work Life Balance | 0.756 | 0.761 | 0.044 | 17.091 | 0.000 |
| Work Life Balance -> Employee Performance | 0.619 | 0.612 | 0.091 | 6.776 | 0.000 |

Source: Questionnaire Processing Results, 2022
Based on the values presented in Table 7, it is known that the overall path coefficient value is positive which indicates that the influence between the variables is positive. The greater value of the path coefficients, means greater influence between the variables. To determine whether or not the influence between variables is significant, look at the p value and t table values according to Ghozali and Latan (2015).

The results of testing the first hypothesis (H1) in this study prove that organizational culture has a positive and significant effect on work from home. These results are in line with the research of Fathni et al. (2021) were concluded that organizational culture partially or simultaneously with ethical leadership has a significant positive effect on employee job satisfaction during the Covid-19 pandemic. Furthermore, the results of research by Singh and Kumar (2020) conclude that the social system is undergoing unprecedented changes. New normal is a new way of life for human survival. Organizational success will be people centered and invest efforts to maintain the organizational culture. Employees who understand the vision, mission and values of the Ministry of Finance and can internalize these values through real and regular activities, and have a sense of the organization will work and carry out their responsibilities well while working from home.

The results of testing the second hypothesis (H2) in this study prove that leadership has a positive but weak and insignificant effect on work from home. These results are in line with the research of Koekemoer et al. (2021) where concluded that leadership and team effectiveness did not directly affect performance. This relationship will be significant if it involves work engagement variables. Furthermore, it is known that this study is not in line with the research results of Ramadan and Firmansyah (2021) where the results of the study conclude that transactional and transformational leadership styles have a positive and significant effect either partially or simultaneously on the effectiveness of WFH. Leaders who are not brave and responsive in making decisions will result in the ability to direct, supervise and inspire employees at work.

The results of testing the third hypothesis (H3) in this study prove that employee competence has a positive and significant effect on work from home. The results of this study support the results of research by Lappung et al. (2020) which concludes that there is a significant and positive influence between competence, compensation, and work discipline partially on improving employee performance at the Pinrang Regency DPRD Secretariat, this means that the higher competence, compensation, and work discipline have an impact on improving performance employees at the Secretariat of the DPRD Pinrang Regency. The study was published in 2020 which is the period of the COVID-19 pandemic where most activities are carried out from home including work. Working according to SOPs for routine work patiently...
and diligently and being able to adapt to changes that occur in the organization is very influential when working from home.

The results of testing the fourth hypothesis (H4) in this study prove that work from home has a positive and significant effect on work life balance. The results of this study support the results of research from Stefanie et al. (2020) which concluded that the practice of flexible work arrangements positively affects work life balance. Other research results that are in line are those of Putra et al. (2020) which concludes that the implementation of a remote working work system has a positive effect on the level of work life balance. While working from home, working time becomes more flexible so employees are required to work more focused and organized. Employees working at home equipped with information technology facilities that support and are professionally responsible in completing their work, will greatly affect the completion of tasks. This will affect the time to gather with family and friends.

The results of testing the fifth hypothesis (H5) in this study prove that the work life balance of employees has a positive and significant effect on employee performance. These results are in line with the results of Poluan's research (2018) which concluded that simultaneously work-life balance, workload and leadership style have a positive and significant influence on employee performance, then work-life balance has a positive and significant effect on employee performance. Another supported research is Bataineh (2019) which draws the conclusion that work-life balance has a positive and significant effect on Employee Performance. Employees can maintain effective and regular working hours during WFH so that employees' quality time with their families and colleagues is not disturbed. This affects the achievement of good performance to achieve the expected career path.

The results of testing the sixth hypothesis (H6) in this study prove that work from home has a positive and significant effect on employee performance. The results of this study support the results of research from Suranto (2020) which concludes that the implementation of WFH at KPPN Nabire, KPPN Jayapura and Kanwil DJPB Papua Province has a significant and positive influence on employee performance. This research is also in line with the opinion of Timbal and Mustabsat (2016) that companies that support WFH will produce greater productivity/performance. Furthermore, Nasution et al. (2020) draw the conclusion that Work From Home (WFH) has a positive and significant effect on performance. Employees prioritize work according to predetermined targets, are able to bear the risks of their work and work according to applicable technical instructions and adhere to effective working hours are supporters of optimal performance achievement.
CONCLUSION, MANAGERIAL IMPLICATIONS, LIMITATION AND FUTURE RESEARCH

Based on the results of the study which aims to analyze the antecedents and consequences of implementing the work from home policy at the Foreign Investment Tax Service Office located in South Jakarta using 6 variables, namely, organizational culture, leadership, employee commitment, work from home, employee work life balance and employee performance. The following conclusions can be drawn that organizational culture has a positive and significant effect on work from home, leadership has a positive but weak and insignificant effect on work from home, employee competence has a positive and significant effect on work from home, work from home has a positive and significant effect on employee work life balance, employee work life balance has a positive and significant effect on employee performance and work from home has a positive and significant effect on employee performance.

Managerial Implications

Some of the management implications results from this study are management must encourage employees to understand the vision, mission and values of the organisation and to be able to internalize these values through real and regular activities, including when working from home. Management must encouraging leaders to be brave and responsive in making decisions so that they can direct, supervise and inspire employees at work. Management must encourage the use of online applications that can be used to monitor work during WFH in real time or immediately. Management must encourage employees to work according to SOPs for routine work and be patient and diligent in order to adapt to changes that occur in the organization, one of which is when working from home. Management must encourage employees to work flexibly and effectively and stay focused and organized while working at home because the time for completion of work will affect the time to gather with family and friends. Management must encouraging employees to prioritize work according to predetermined targets, so as to support optimal performance achievement.

Limitations

This research was only conducted in one organization, namely KPP PMA Satu in 2021. The research variables used in this study were only organizational culture, leadership, employee commitment, work from home, employee work life balance and employee performance. Research respondents are only limited to employees of KPP PMA Satu.
Suggestions

Based on the results of the research that has been completed, some suggestions can be given which are expected to improve and make work from home policies and employee performance be better at KPP PMA One, as follows: first, efforts need to be made to encourage employees to work skillfully in utilizing technology information to make work more efficient and effective during WFH. Second, efforts need to be made to periodically provide information related to KPI targets and achievements, either individually, in sections, or in the office. Third, efforts need to be made to remind all employees of the vision, mission and values of the organization by using broadcast messages on the WhatsApp application periodically so that they can be remembered, understood and implemented in concrete actions. Fourth, efforts need to be made to remind people regarding motivation and time management during WFH and WFO through socialization by inviting experts who understand the field. Fifth, it is necessary to carry out regular and periodic assessment efforts to be able to place employees according to their educational background and interests. Sixth, efforts need to be made to regenerate the leadership role and a more courageous attitude, responsive in making decisions, able to direct, supervise and inspire in various ways. Leaders who are brave and responsive will provide assurance and confidence, especially in times of uncertainty such as the COVID-19 pandemic. Seventh, further research is needed to confirm the findings in this study by adding other variables that affect employee performance while working from home.

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