

ANALYSIS OF THE INFLUENCE OF WFA WORK METHODS AND WORK MOTIVATION ON EMPLOYEE PERFORMANCE AT PT. SEPULSA TECHNOLOGY INDONESIA

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ABSTRACT

The Covid-19 pandemic has had a significant impact on the global business order, including in Indonesia. To be able to maintain its existence and continue to grow, companies in Indonesia have implemented several strategic initiatives, including implementing the work from home method. PT. Sepulsa Teknologi Indonesia also implemented the same work method which eventually developed into work from anywhere. The purpose of this study was to analyze how the influence of the application of the WFA work method and the level of work motivation on employee performance. The research was conducted using a quantitative method by distributing questionnaires which were attended by 154 respondents. The results of the study show that the application of the WFA method does not have a significant effect on employee performance but instead provides other benefits in terms of cost efficiency and also time efficiency for both employees and the company. Besides that, the application of the WFA work method has an influence on employee motivation.

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1. INTRODUCTION

2019 is the year when a virus appears with a deadly effect. At first, this virus appeared precisely in the city of Wuhan, China, which eventually spread and developed to various countries in the world. Reporting from the website of the Ministry of Health of the Republic of Indonesia, this spread occurs through small droplets or droplets released when the patient sneezes or coughs (Kementrian Kesehatan Republik Indonesia, 2020). With the high number of people mobilized through various types of transportation both land, sea and air, this virus has spread more quickly to various regions and countries around the world. The virus that emerged in 2019 was later named the Covid-19 virus. Over time, the spread and development of this virus has expanded to various countries in Europe and Asia, such as Japan, South Korea, Thailand and the United States. At first, this virus was traced to origin from an animal market in the city of Wuhan which caused one of the traders in the market to become ill. Then, several other people who were still related to the market, both consumers and traders in the market, experienced the same symptoms. As of January 21, 2020, 128 Chinese citizens have been confirmed positive for the Covid-19 virus and 4 of them have died. In response to this, the Wuhan city government decided to stop various transportation in Wuhan.

The increasing number of deaths due to Covid-19 reaching thousands of people has become the center of attention of many countries, including Indonesia. Reported from the page of one of the media (Detik.com, 2021), Covid-19 was discovered for the first time entering Indonesia in March 2020 and the first case was found in Depok, West Java which then developed very rapidly in Indonesia. In the same month, the WHO declared this outbreak a global pandemic. This makes the government need to think about handling to prevent the spread of this virus, as well as need to develop various strategies to face future challenges. The first step taken by the Indonesian government in efforts to prevent and spread the Covid-19 virus is to urge the public to apply social restrictions or what is known as social distancing instead of locking down access to and from the area for anyone (Faniawan Asriansyah, 2022). This reason is because there are still many Indonesian people who rely on daily wages at work, so with the social distancing call, people are still allowed to work by keeping their distance. As a further preventive

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measure, the Indonesian government then implemented the Implementation of Restricting Community Activities (PPKM), which was eventually classified into level 1 to level 3.

With this pandemic, of course, all countries face challenges in survival, because the impact of this pandemic is not only death but shocks to a country's economy. In this case, the state is required to find ways to keep the wheels of the economy running even though there are limitations. In Indonesia itself, when the government establishes PPKM level 3, all activities outside the home must be stopped, access in and out of the area is also tightened. This certainly makes the government, businessmen and other parties must find strategies to survive in this emergency situation. Because it is possible that when many parties give up, Indonesia will experience a fairly acute economic crisis. The following is a graph of Indonesia's economic growth in 2020, 2021 and 2022.



Figure 1. Development of Indonesia's Economic Growth Rate

Source : (Indonesia KK, 2020)

From the graph, we can explain that Indonesia's economic growth in 2020 has decreased to -2.07% compared to 2019. However, this can be returned again in 2021 and 2022 where Indonesia has adapted to the existing pandemic so that Indonesia is able to overcome it little by little. the economic downturn that occurred. This can be seen in the following Indonesian financial reports for 2021 and 2022:

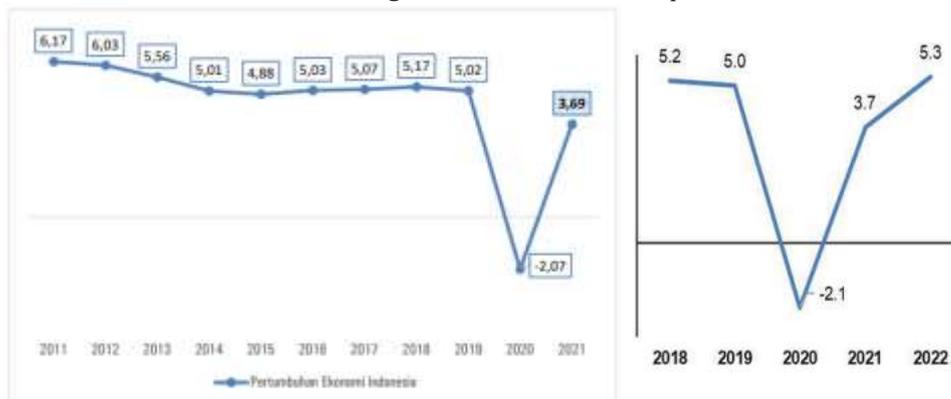


Figure 2. Development of Indonesia's Economic Growth Rate

Source : (Indonesia KK, 2021 & 2022)

In mediating this matter, the company shifted the working method from Work From Office (WFO) to working from home. The application of this work method is expected to be able to assist companies in maintaining their economic stability by continuing to operate even though they are not working in an office. This method is better known by the public as Work From Home (WFH). By implementing this work method, the company hopes that its employees can be protected from the spread of the Covid-19 virus. This working method is also in line with the prevention carried out by the government by implementing PPKM.

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The application of this WFH work method has advantages and disadvantages. The weakness is that it may be difficult to communicate in many directions and the lack of supervision of employee work discipline so that it can cause decreased employee performance. While the advantages of this working method will also be felt by companies, such as efficiency in some operational costs for office buildings, efficiency in employee accommodation benefits (if any), saving on travel costs to the office and the cost of eating out, working hours will be more flexible and employees can use their free time. properly to carry out other activities before work begins, employees are more relaxed at work, and avoid the potential spread of the Covid-19 virus

From the explanation above, there are many advantages received by employees from implementing the work at home or WFH method, so that employees will happily welcome the new transition to working methods, especially for employees who live in congested areas, this is of course alone can cut travel time to the office which on average can be reached within 1.5 to 2 hours or even more by doing other things that are more useful at home before starting work. Based on a survey conducted by the DKI Jakarta Manpower Office as of April 20 2020, the number of offices that apply the WFH work method is 3,725 companies with a total employee of approximately 1,026,875 workers (Lokadata, 2020). From the total, we can see and conclude that WFH is indeed one of the keys for companies to survive in the midst of a pandemic that doesn't know when it will end.



Sumber : Disdiknaker DKI Jakarta

lokadata

Figure 3. Implementation of WFH in Jakarta

Source : (Lokadata, 2020)– DKI Jakarta Manpower Office

Including one of the affected companies, PT. Sepulsa Teknologi Indonesia also tried to apply the same thing by changing its working method to WFH which then developed into Work From Anywhere (WFA). So employees are free to work from anywhere, be it from home, from out of town or on a different island and do not require employees to come to the office. Except for a number of events or meetings that require employees to come to the office, employees from anywhere are required to come even if they are outside Java at their own expense. However, does this work method actually provide more benefits to the company and employees or does it become a stumbling block that undermines employee motivation and will ultimately damage employee performance at work? The purpose of this study was to analyze the effect of WFA work methods and work motivation on employee performance at PT. Sepulsa Technology Indonesia.

2. METHOD

This type of quantitative research with cross section method. Samples at PT. Sepulsa Teknologi Indonesia, namely 154 people. Data analysis with SPSS 25 software. In the validity test, the criterion is

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valid if $r_{count} > r_{table}$ and invalid if $r_{count} < r_{table}$ (Jannah, 2018). The reliability test was carried out using the Cronbach Alpha method.

The classical assumption test includes the requirements of linear regression analysis. The normality test uses the Kolmogorov-Smirnov test (Ghozali I., 2018). Heteroscedasticity test is by testing using a scatter plot. Multiple linear analysis to assess the effect of two or more independent variables on the dependent variable. Individual parameter test (T Statistical T Test), this process is carried out using a significance level of 0.05 ($\alpha = 5\%$). Simultaneous significance test (F statistical test), this testing process is carried out using a significance level of 0.05 ($\alpha = 5\%$). Coefficient of determination (R^2), the coefficient of determination (R^2) is usually located between 0 and 1, otherwise $R^2 = 0$, the model cannot describe the effect of changes in variable X on Y (Ghozali I., 2018).

3. RESULT AND DISCUSSION

Descriptive Analysis

The use of statistical descriptive analysis in analyzing data is carried out with the aim of providing an explanation or description of the data that has been collected. According to (Ghozali I., 2009), this analysis was carried out with the intention to describe the data on the observed variables, based on values such as the mean (mean), minimum value, maximum value, and a measure of dispersion (standard deviation).

Table 1. Statistics Descriptive

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Metode Kerja WFA	39	47	68	58,38	6,133
Motivasi Kerja	39	49	84	72,49	8,979
Kinerja Karyawan	39	38	56	49,00	5,685
Valid N (listwise)	39				

Based on the table above, it can be seen that N is the amount of data for each valid variable which is 39. In the WFA working method variable, the minimum value is 47 while the maximum value is 68. Because the mean value of 58.38 is greater than the standard deviation of 6.133, the data deviation occur is low and the distribution of values is even. In the work motivation variable, the minimum value is 49 while the maximum value is 84. Because the mean value is 72.49 greater than the standard deviation which is 8.979, the data deviation that occurs is low and the distribution of values is even. In the employee performance variable, the minimum value is 38 while the maximum value is 56. Because the mean value is 49.00 greater than the standard deviation which is 5.685, the data deviation that occurs is low and the value distribution is even.

Validity test

In the validity test, if the value of the correlation coefficient or commonly referred to as r_{count} is higher than r_{table} then the instrument used is valid and acceptable. Otherwise, the instrument will be rejected. It is known that the r_{table} for 39 (-2) people is 0.316.

WFA Work Method Variables

From the validation test data (attachment), if we conclude it in a simpler form, it is as follows:

Table 2. Results of the WFA Work Method Variable Validity Test

No. Instrument	Correlation Coefficient Value	Information
1	0.329	Valid
2	0.511	Valid
3	0.672	Valid
4	0.611	Valid
5	0.654	Valid
6	0.198	Invalid
7	0.328	Valid
8	0.663	Valid
9	0.561	Valid

10	0.434	Valid
11	0.651	Valid
12	0.561	Valid
13	0.757	Valid
14	0.515	Valid
15	0.613	Valid
16	0.679	Valid
17	0.672	Valid

Based on the data above, of the 17 instruments for variable X1, 16 instruments are valid to use because the value of $r_{count} > r_{table}$ is 0.316, while 1 instrument is invalid because the value of $r_{count} < r_{table}$ is 0.316 and will be removed from the instrument variable X1.

Work Motivation Variables

From the validation test data (attachment), if we conclude it in a simpler form, it is as follows:

Table 3. Results of the Validity Test of Work Motivation Variables

No. Instrument	Correlation Coefficient Value	Information
1	0.680	Valid
2	0.570	Valid
3	0.482	Valid
4	0.577	Valid
5	0.649	Valid
6	0.694	Valid
7	0.702	Valid
8	0.681	Valid
9	0.502	Valid
10	0.693	Valid
11	0.752	Valid
12	0.783	Valid
13	0.716	Valid
14	0.650	Valid
15	0.805	Valid
16	0.788	Valid
17	0.716	Valid
18	0.753	Valid
19	0.642	Valid
20	0.676	Valid
21	0.531	Valid

Based on the data above, of the 21 instruments for variable X2, all instrument items are valid to use because the value of $r_{count} > r_{table}$ is 0.316.

Employee Performance Variables

From the validation test data (attachment), if we conclude it in a simpler form, it is as follows:

Table 4. Results of Validity Test of Employee Performance Variables

Instrument No	Correlation Coefficient Value	Information
1	0.809	Valid
2	0.766	Valid
3	0.576	Valid
4	0.856	Valid
5	0.816	Valid
6	0.733	Valid
7	0.818	Valid
8	0.802	Valid
9	0.784	Valid
10	0.741	Valid
11	0.700	Valid
12	0.505	Valid

13	0.829	Valid
14	0.650	Valid

Based on the data above, of the 14 instrument items for variable Y, all instrument items are valid to use because the value of r count $>$ r table is 0.316.

Reliability Test

Reliability test is the process of measuring whether the measuring instrument that has been tested for validity is consistent or not. This stability can be interpreted by the consistency of existing questionnaires when used in measuring concepts or constructs from one condition to another.

WFA Work Method Variables

Table 5. Results of the WFA Working Method Variable Reliability Test

Case Processing Summary				Reliability Statistics	
		N	%	Cronbach's Alpha	N of Items
Cases	Valid	39	100,0		
	Excluded ^a	0	,0		
	Total	39	100,0		

a. Listwise deletion based on all variables in the procedure.

From the picture above, the Cronbach Alpha value of the WFA work method variable is 0.856 which means that each instrument in this variable is reliable.

Work Motivation Variables

Table 6. Work Motivation Variable Reliability Test Results

Case Processing Summary				Reliability Statistics	
		N	%	Cronbach's Alpha	N of Items
Cases	Valid	39	100,0		
	Excluded ^a	0	,0		
	Total	39	100,0		

a. Listwise deletion based on all variables in the procedure.

From the picture above, the Cronbach Alpha value of the work motivation variable is 0.934 which means that each instrument in this variable is reliable.

Employee Performance Variables

Table 7. Employee Performance Variable Reliability Test Results

Case Processing Summary				Reliability Statistics	
		N	%	Cronbach's Alpha	N of Items
Cases	Valid	39	100,0		
	Excluded ^a	0	,0		
	Total	39	100,0		

a. Listwise deletion based on all variables in the procedure.

From the picture above, the Cronbach Alpha value of the work motivation variable is 0.933 which means that each instrument in this variable is reliable.

Classic assumption test

Normality test

The normality test is a test of the normality of the data distribution. The following are the results of testing the normality of the data in this study:

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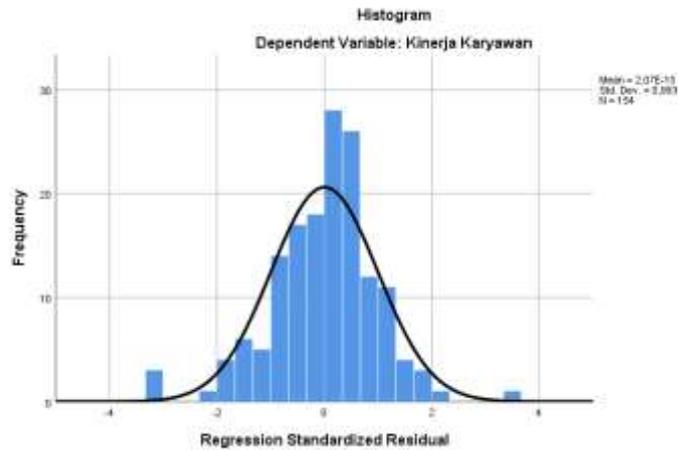


Figure 4. Histogram Normality Test

The histogram graph above shows that the data curve follows a normal distribution pattern, which is reflected in a histogram that is almost similar to the normal distribution.

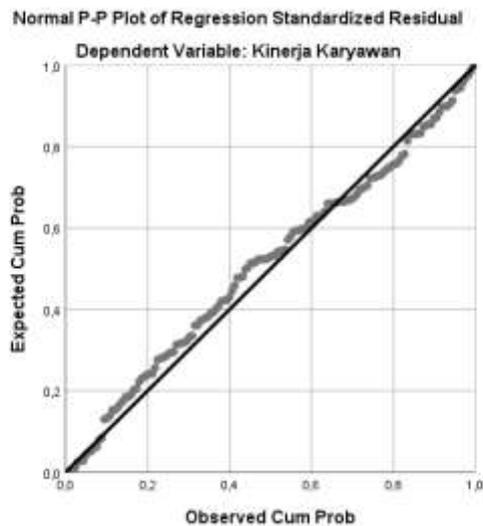


Figure 5. PP Plots Normality Test

From the graph above, it can be seen that the PP plot points are located around the diagonal line and do not deviate far from the diagonal line. This indicates that the data distribution tends to be normal.

Table 8. Kolmogorov Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		154
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	3,08242582
Most Extreme Differences	Absolute	,066
	Positive	,052
	Negative	-,066
Test Statistic		,066
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

From the data above it can be seen that the significance level is $0.200 > 0.05$, which means that the data is normally distributed.

Heteroscedasticity Test

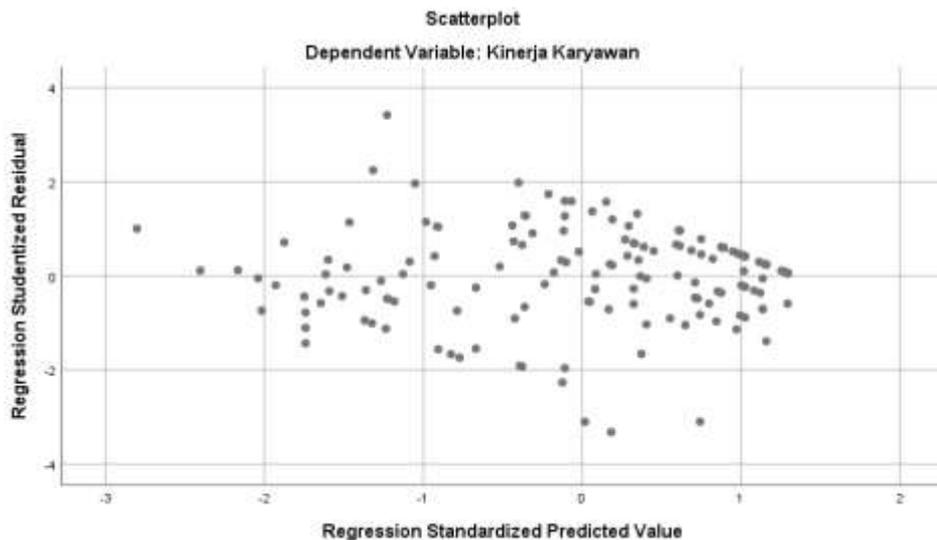


Figure 6. Heteroscedasticity Test

From the graph above, the distribution of the dots does not form a regular pattern, which means that there are no symptoms of unequal variance or heteroscedasticity in the data.

Hypothesis testing

Multiple Linear Analysis

According to views (Ghozali I., 2009), regression analysis is used to measure the intensity of the relationship between two or more variables, as well as indicating the direction of the relationship between the dependent variable and the independent variable. The results of this analysis will then be applied to provide answers to the hypotheses that have been proposed. The results of the multiple regression analysis in this study can be seen in the illustration below:

Table 9. Multiple Linear Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,624	2,796		2,727	,007
	Metode Kerja WFA (X1)	,032	,059	,035	,530	,597
	Motivasi Kerja (X2)	,550	,047	,775	11,753	,000

a. Dependent Variable: Kinerja Karyawan (Y)

Based on the table of multiple linear analysis results above, the equation can be obtained:

$$Y = 7.624 - 0.032X_1 + 0.550X_2 + 2.796$$

From the equation above, we can see that the known constant value is 7,624, which means that if the independent variables of WFA work methods and work motivation are considered constant, employee performance can be predicted at 7,624 units. The coefficient of the WFA working method variable (X1) in the multiple linear regression model above is 0.032. This indicates that if the value of the WFA work method variable increases by 1 unit and the other variables remain constant, it is estimated that the value of the employee performance variable will increase by 0.032. Meanwhile, the coefficient of work motivation variable (X2) in the multiple linear regression model above is 0.550. This indicates that if the value of the work motivation variable increases by 1 unit and the other variables remain constant, it is estimated that the value of the employee performance variable will increase by 0.550.

T test

"This t test shows how far the influence of the independent variables individually explains the variation of the dependent variable (Ghozali I., 2009). Within the framework of this study, the t statistical test was used to understand the partially generated impact of employee performance variables, which are represented by the WFA work method, as well as work motivation variables. This is reflected in its significance value. If the significance value indicates that:

1. If the significance value is < 0.05 and t count > t table, this shows that there is a significant effect of variable X on variable Y
2. If the significance value is > 0.05 and tcount < ttable, this indicates that variable X has no significant effect on variable Y

By referring to the table above, we can conclude as follows:

1. The WFA work method variable has a significance value of 0.597 > 0.05 and a calculated t value of 0.530 < t table 1.655 (according to the value of t table). Based on this, it can be concluded that the WFA work method does not have a significant effect on employee performance
2. The work motivation variable has a significance value of 0.000 < 0.05 and a t-count value of 11.753 > t-table 1.655 (according to the value of t-table). Therefore, it can be stated that work motivation has a significant influence on employee performance

Table 10. T test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	26,548	4,344		6,111	,000
	Metode Kerja WFA (X1)	,853	,076	,671	11,159	,000

a. Dependent Variable: Motivasi Kerja (X2)

Based on the results of the multiple linear analysis table above, it can be seen that: The WFA work method shows a significance value of 0.000 which is less than 0.05, and t count is 11.159 which is greater than t table 1.655 (based on t table values). Based on this, it can be concluded that the WFA work method has a significant influence on employee motivation

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F test

The F test is useful to find out whether the independent variables (x1 and x2) have a joint effect on the dependent variable (y).

Table 11. F test results

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2570,768	2	1285,384	133,516	,000 ^b
	Residual	1453,706	151	9,627		
	Total	4024,474	153			

a. Dependent Variable: Kinerja Karyawan (Y)

b. Predictors: (Constant), Motivasi Kerja (X2), Metode Kerja WFA (X1)

From the information listed in the table above, it can be seen that the significance value is lower than 0.05, namely $0.000 < 0.05$. Therefore, it can be concluded that each independent variable (WFA work method and work motivation) has a significant influence on the dependent variable (employee performance) collectively. Furthermore, taking into account the calculated F value of 133,516 which exceeds the f table value of 3.06, the hypothesis can be accepted.

Determination Coefficient Test

This test is intended to measure the extent to which the capacity of the model describes the variations produced by the independent variables. Based on the rules that apply, if the value of R2 is low, then the potential for independent variables to explain variations in the dependent variable will be very limited. Conversely, if the value of R2 is close to 1, this indicates that the independent variable has almost completely provided the information needed to predict the dependent variable. Details regarding the value of the coefficient of determination R2 are available in the table below:

Table 12. Determination Coefficient Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,799 ^a	,639	,634	3,103

a. Predictors: (Constant), Motivasi Kerja (X2), Metode Kerja WFA (X1)

From the information listed in the table of test results for the coefficient of determination above, it can be seen that the value *R Square* is 0.639. This fact indicates that the ability to explain the variability of the dependent variable on employee performance is supported by the independent variables with a connectedness level of 63.9%. Thus, about 36.1% of the variation in the dependent variable can be influenced by other factors.

Discussion of Research Results

Based on the results of data processing that has been done before, the following is a summary to make it easier for readers to understand the results of this study:

Table 13. Summary of Hypothesis Testing

hypothesis	Conclusion	Information
H11	Rejected	WFA working method no significant effect on employee performance
H12	Accepted	Work motivation has a significant effect on employee performance
H13	Accepted	The WFA work method has a significant effect on work motivation
H14	Accepted	The WFA work method and work motivation simultaneously have a significant effect on employee performance

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Referring to the illustration in Figure 4.11 of this study, it can be observed that the WFA working method has a significance value of 0.597, exceeding the limit of 0.05, and a t-count value of 0.530, which is lower than t-table 1.655. Based on these results, H11 is rejected, meaning that the WFA work method has no significant effect on the performance of PT. Sepulsa Technology Indonesia. If dissected based on the statement items in the questionnaire, nothing has changed or decreased significantly with the enactment or with the application of the WFA working method. For example, in terms of communication with colleagues or superiors, it is still well established and there are no obstacles to it. Furthermore, when viewed in terms of work and responsibility, each employee still performs all of his work and responsibilities properly. So, if we examine based on the statement items contained in the questionnaire, even though there is no change in terms of professionalism, employees get good things such as being closer to family and being able to save time and do some other housework while working.

This result is inversely proportional to some of the research in chapter 2. In table 2.1 regarding previous research, there are 6 research results which state that there is a positive effect of WFH work methods on employee performance. Meanwhile, in this study, the WFA work method did not have a significant effect on the performance of employees at PT. Sepulsa Technology Indonesia. In the WFA work method variable, the item with the least rating is "with the WFA work method, I get more rest time", this indicates that employees do not feel they are getting more rest time, most likely because it is influenced by the lack of working hour restrictions when employees are not working in the office. If employees work in an office, then there are limits to working time such as time for rest, prayer, meals and time to travel to and from the office. This could make employees still work outside the normal working hours. Starting from this discussion,

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Referring to the illustration in Figure 4.11 of this study, it can be seen that work motivation has a significance value of 0.000, which is below the limit of 0.05, and the t-count value is 11,753, which exceeds the t-table value of 1,655. Thus, it can be stated that there is a significant influence of work motivation on employee performance. Based on these results, it can be concluded that, H12 is accepted. Through the statement items in the questionnaire, each respondent generally gave a strongly agree statement on motivational statement items such as employees wanting to always give the best results, wanting to work beyond targets, being responsible for any mistakes during work, and employees always wanting good changes in something. . This proves that employees who are motivated in several scopes of the company will also be directly proportional to the results of employee performance. This is also in line with research (Azmy, Risza, & Adhykusuma, 2022) which produces a positive and significant impact on employee performance.

In the work motivation variable, the item with the least rating, namely "the WFA work method makes me more enthusiastic because I always communicate with other people through online meetings", this shows that many employees are uncomfortable when they have to *meeting* swith various divisions and other colleagues. This is most likely due to the fact that there were moments when silence greeted the meeting, so like it or not, employees were required to be able to exchange pleasantries and communicate with co-workers directly or indirectly. From this discussion, the authors suggest that when an online meeting is held, the meeting should have a clear and structured discussion agenda, besides that, try to make the meeting run efficiently and according to the set time, provide space for all meeting participants to be active and participative and not forget to give appreciation for the contribution of employees.

The Influence of the WFA Working Method on Employee Motivation at PT. Sepulsa Technology Indonesia

Referring to Figure 4.12 in this study, it can be seen that the WFA working method has a significance value of 0.000, which is lower than the limit of 0.05, and the t-count value is 11.159, which exceeds the t-table value of 1.655. Therefore, it can be stated that there is a significant effect of the WFA work method on employee motivation. Based on these results, it can be concluded that H13 is accepted. Basically employees will always be more motivated when they find comfort both in the way of work and work methods. In line with the statement items that were highly rated by respondents where employees feel comfortable being able to work anywhere and also with the WFA work method employees can take advantage of the time that should be used for traveling to the office by taking care of other things. From the points above it can be judged that the application of the WFA work method is related to employee

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motivation where the WFA work method has a significant positive effect on the work motivation of PT. Sepulsa Technology Indonesia.

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Based on the results of the F test depicted in Figure 4.13, it can be identified that the significance value is less than 0.05, namely $0.000 < 0.05$. Thus, it can be stated that the independent variables (WFA work method and work motivation) have a positive and significant influence on the dependent variable (employee performance) together. Seeing that there is a significant influence from the variables of applying the WFA work method and work motivation together, it means that the correct and appropriate application of the WFA work method pattern will help influence employee performance even higher, especially since it has been supported by statements such as employees comfortable with the method. work anywhere and also employees feel they can do other things outside of work during breaks or before starting work. In terms of employee motivation, the higher the employee motivation at work, the higher the resulting performance both in terms of quality and quantity, moreover supported by the WFA work method which does not require employees to work to the office by traveling for hours.

Interview result

To support the results of this study, in addition to conducting quantitative research, researchers also added interviews with several informants regarding the topics in this study as validation for this research. The informants consisted of 3 people with different positions, divisions and years of service. Based on the results of interviews with these informants, several similarities were found regarding the discussion of this research topic (results of interviews attached). According to the in-depth interviews conducted, several points in common were that this was the informant's first experience working with the WFA work method. *challenges* separate because the application of this work method was only felt by the informants when they joined PT. Sepulsa Technology Indonesia. According to informants, this work method provides flexibility to employees. In addition, with the WFA working method, it does not impede employee communication at all with colleagues or superiors. The application of the WFA work method, of course, can be a new breakthrough in efficiency in the world of work.

According to the informant, they can make the best use of their time when working with the WFA method so that office work and household chores can be completed without disturbing one another. In addition, the application of this WFA results *cost efficiency* because employees can save funds that were previously used for transportation and meals. From a professional perspective, the application of the WFA work method does not affect the quality and quantity of employee performance. So that with the explanation above, the informants gave the same opinion regarding the continuation of the application of this WFA work method for the future.

4. CONCLUSION

Based on the results of the analysis and testing in this study, it was found that there were 4 conclusions from the hypothesis proposed that H11 was rejected, because the WFA work method did not have a positive and significant effect on the performance of employees of PT. Sepulsa Teknologi Indonesia with a significance value of $0.597 > 0.05$ and t count $0.530 < t$ table 1.655. H12 is accepted, because work motivation has a positive and significant influence on the performance of employees of PT. Sepulsa Teknologi Indonesia with a significance value of $0.000 < 0.05$ and t count $11.753 > t$ table 1.655. H13 is accepted, because the WFA work method has a positive and significant influence on the work motivation of PT. Sepulsa Teknologi Indonesia with a significance value of $0.000 < 0.05$ and t count $11.159 > t$ table 1.655. H14 accepted, because the WFA work method and work motivation have a positive and significant influence on the performance of employees of PT. Sepulsa Teknologi Indonesia simultaneously with a significance value of less than 0.05, namely $0.000 < 0.05$ and an effect of 63.9%. The results of this study were beyond the researchers' expectations, because most people and the results of previous studies stated that the WFA work method would affect employee performance, but in this study it was found that there was no effect resulting from the application of the WFA work method on employee performance, but instead provided more impacts and benefits. 05 and affects 63.9%. The results of this study were beyond the researchers' expectations, because most people and the results of previous studies stated that the WFA work method would affect employee performance, but in this study it was found that there was no effect resulting from the application of the WFA work method on employee performance, but instead provided more impacts and benefits. 05 and affects 63.9%. The results of this study were beyond the

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researchers' expectations, because most people and the results of previous studies stated that the WFA work method would affect employee performance, but in this study it was found that there was no effect resulting from the application of the WFA work method on employee performance, but instead provided more impacts and benefits. This WFA work method needs to be continuously implemented, apart from being cost efficiency, this work method also does not hinder the work process of employees who are still carrying out all forms of duties and responsibilities properly and companies need to increase organizational commitment instilled in employees so that all company goals can be realized aligned with the vision and mission of the company by maintaining the stability of employee performance and increasing monitoring and evaluation of matters that may be factors in improving employee performance.

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