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# The Role Of Telecommuting In Improving The Performance Of Sharia Bank Employees With Leader Control As A Moderating

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#### Abstract

The importance of improving employee performance during the Covid-19 pandemic certainly has an impact on achieving company goals. In improving employee performance, control is needed from the leader to provide direction to every employee in the company. This study aimed to examine the role of telecommuting in influencing employee performance during the Covid-19 pandemic, which was moderated by leader control. This research takes the object of Islamic Finacial Institutions in Yogyakarta. Quantitative research was conducted through a survey with a Likert scale. The sample in this study amounted to 159 people at Islamic Financial Institutions in Yogyakarta and purposive sampling for the sampling technique. In this study, the researchers used samples at Bank Madina Syariah, BPRS Formes, Bank Muamalat, Bank Syariah Indonesia KC Yogyakarta, and Bank BPD DIY Syariah. Researchers used SEM PLS from the SmartPLS 3.0 application to test the hypothesis. This study indicates that telecommuting has a significant positive effect on employee performance during the Covid-19 pandemic and leader control cannot moderate the effect of telecommuting on employee performance during the Covid-19 pandemic.

Keywords: telecommuting; employee performance; leader control; financial institutions; islamic banks

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## Introduction

The coronavirus pandemic or better known as Covid-19 (Coronavirus Disease 2019), based on the World Health Organization (WHO), is a virus that infects the respiratory system (World Health Oganization, n.d.). This virus causes flu to more severe diseases such as Middle East Respiratory Syndrome (MERS-CoV) and Severe Acute Respiratory Syndrome (SARS-CoV) (Budiansyah, 2020). The initial case of Covid-19 occurred in Wuhan on December 30, 2019, where the spread of this virus was calculated very quickly, even across countries. Since March 2020, Indonesia has been shocked by the Covid-19 pandemic, which until now, the cases have continued to increase. Referring to the cumulative distribution of active cases in Indonesia, in the province of the Special Region of Yogyakarta, which is the Covid-19 red zone with the number of people exposed, as many as 4,859 people (BNPB.go.id).

Covid-19 is often described as a twin pandemic because, in addition to impacting health, it also has an impact on the economic system. In addition, it also has a lot of impact on various aspects of people's lives, especially related to the new paradigm of work culture. Burhanuddin's research (2020) explained that the development and influence of the economy are not only limited to the scope of the economy itself. However, the economy can also have an impact on culture and health. This is evidenced by the spread of the coronavirus, which also has a negative impact on the world economy.

In order to minimize the spread of this virus, the government urges the implementation of health protocols. Starting from physical distancing or maintaining a distance, using masks, always washing hands, and reducing the density of workers. This has resulted in many offices, both government and private, implementing a shift

work system for workers, which requires some of their workers to implement a telecommuting system (WFH) or work from home. Referring to the Yogyakarta BPS data in the third quarter of 2020, the results of the Covid-19 demographic impact survey showed that the percentage of working from home since the WFH policy in Yogyakarta 2020 was 39.76% and implementing WFH but still having an office schedule of 45.44% (*BPS Jogja*, n.d.). This phenomenon proves that a new work strategy is needed in order to keep running the wheels of work.

The implementation of telecommuting or (WFH) certainly affects employee performance. There are several telecommuting employees who successfully improve their performance. However, some other employees cannot maximize their performance (Sutrisno et al., 2021). Therefore, researchers want to find out other factors that influence the inconsistency of these results. In this study, the researcher tried to develop previous research by adding one moderating variable, which is leader control. This moderating variable is expected to be controlled by the leader to produce good employee performance so that the company's goals can be realized. The research results conducted by Firdaus (2012) state that there is a significant relationship between leadership factors and employee performance. This can be seen from the large influence given by the leadership factor on improving employee performance at PT. Pacific Nusantara Bogor by 52.0%.

The implementation of telecommuting (WFH) is due to the high number of Covid-19 cases, especially in the Special Region of Yogyakarta. This aims to prevent the spread of the coronavirus and maintain the health and safety of employees and customers. Referring to the problems and research above, the researchers are interested in conducting research in several Islamic financial institutions that implement a telecommuting system (WFH), such as Bank Madina Syariah, BPRS Formes, Bank Muamalat, Bank Syariah

Indonesia KC Yogyakarta and Bank BPD DIY Syariah.

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# Literature Review Theory X & Y

Theory X & Y was developed by Douglas McGregor. This theory suggests two views of humans that are clearly not the same, which is basically a negative view called theory X and a positive view is called theory Y. Priyono (2007) explained that the theory of X & Y is a theory of motivation that leads to two sides of the human view: the traditional view and the modern view. The traditional view is denoted by theory X (negative). Managers who use theory X view their employees with the following assumptions: (a) In general, employees do not like to work, so they avoid work as much as possible. (b) Employees do not like to be directed. (c) Employees prefer to avoid responsibility. (d) Employees have no ambition. (e) Employees have a passive nature.

The modern view in Ridhotullah and Jauhar (2015) denoted by theory Y (positive), is that managers view their employees with the following assumptions: (a) Employees can perceive that resting or playing is the same as working. (b) People will exercise self-direction and self-supervision if they promise to be involved in achieving some target. (c) The average person can learn to accept it well, even try and be responsible. (d) The ability to make innovative decisions is common in the population and is not limited to managers alone.

# **Telecommuting (WFH)**

According to Tan-Solano & Kleiner (2001), telecommuting is the practice of an employee performing his normal office duties from a remote location, typically home. Telecommuting (WFH) is a remote working system implemented by a company or institution to employees where employees get the flexibility to work both in terms of time and place of work. The telecommuting indicator (WFH), according to Farrell (2017), are as follows: flexible work environment, stress

disorders, closeness to family, travel time, health and work balance, creativity and high productivity, and Separating home and office work and self-pressure.

#### **Employee Performance**

Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Rubiyanto, 2019). Employee performance is one of the determining factors for the success or failure of a company in achieving its goals (Saputri & Zakiy, 2021). The following are some employee performance indicators according to Kasmir (2016), including quality, quantity, time (Term), cost suppression, supervision, and relations between employees.

#### **Leader Control**

Menurut Djadjuli (2017) Controlling is a method of determining performance standards or capabilities and taking actions that can support the achievement of the expected results in accordance with the predetermined plans. Handoko (2011) stated several indicators in the work supervision process, including the following: setting standards for determining the measurement the implementation of activities, measuring the implementation of activities, implementation with standards and analysis of deviations, taking corrective actions if necessary.

## **Hypothesis Formulation**

**H<sub>1</sub>:**Telecommuting affects employee performance during the Covid-19 pandemic

**H<sub>2</sub>:**Leader control can moderate the effect of telecommuting on employee performance during the Covid-19 pandemic

#### Methods

This study applied descriptive quantitative by giving questions through a questionnaire (offline) and google form (online). The population used is several Islamic Financial Institutions in

Yogyakarta: Madina Syariah Bank, **BPRS** Formes, Muamalat Bank, DIY Syariah BPD Bank, and Indonesian Svariah Bank KC Yogvakarta. The sampling method used purposive sampling with the following criteria: (1) specifically for employees of Bank Madina Syariah, BPRS Formes, Bank Muamalat, Bank BPD DIY Syariah, and Bank Syariah Indonesia KC Yogyakarta, (2) had been a WFH (Work From Home) employee. The sample in this study amounted to 159 employees. The data is processed using the SmartPLS version 3.0 application. The first step in evaluating the outer model is using convergent validity. discriminatory validity, composite reliability, and Cronbach alpha tests to assess the validity and reliability of the relationship between latent variables and their indicators. The second stage of evaluation of the inner model in accordance with the rule of thumb is using the coefficient of determination (R2) Goodness of Fit Index (Gof) to describe the relationship between latent variables or hypotheses in the study.

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# Variable Operational Definition Telecommuting (WFH) (X)

According to Soelistyoningrum (2020).working from home (WFH) is a form of flexibility to work. The implementation of telecommuting (WFH) really requires a high level of trust between employees and between employees toward superiors. However, superiors have not been able or difficult to control the work of employees who are not in place, so it will be difficult to contact them. The questionnaire is sourced from research conducted by (Tambunan, 2021). An example of a statement item is "I feel I can balance between homework and office work during WFH."

# **Employee Performance (Y)**

According to Soelistyoningrum (Soelistyoningrum, 2020), Employee performance is an important condition to be considered in an organization because it can have an impact on the

achievement of the goals and success of the organization or company in a global competition that often changes. The success of employee performance achieved can be measured by quality, quantity, timeliness, effectiveness and independence. The questionnaire is sourced from research conducted by (Soelistyoningrum, 2020). An example of a statement item is "The work I

completed was as expected by the organization."

#### **Leader Control (M)**

In a company or organization, of course, it is necessary to have a management control system with the aim that all strategies and plans can be implemented properly. This shows that the leader's control is a strategy to improve employee performance. The questionnaire is sourced from research conducted by (Sari, 2011). An example of a statement item is "Work supervision is always carried out every day."

#### **Results and Discussion**

The total number of items questionnaire is 27 statement items, of which 10 statement items related to there are telecommuting (WFH) sourced from research conducted by (Tambunan, 2021), 5 statement items related to employee performance sourced from research conducted by (Soelistyoningrum, 2020), and 12 statement items related to leader control sourced from research conducted by (Sari, 2011). In this study, the author has distributed 190 questionnaires, but the data that can be processed is 159 questionnaires because there are some incomplete data filled in

In this study, the number of respondents taken from each Islamic Financial Institution in Yogyakarta includes Bank Madina Syariah with 15 people or 9%, BPRS Formes with 21 people or 13%, Bank Muamalat with 41 people or 26%, Bank BPD DIY Syariah as many as 44 people or 28%, and Bank Syariah Indonesia KC Yogyakarta as many as 38 people or by 24%.

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#### **Characteristics of Respondents**

The classification of respondents based on gender, it can be informed in this study that men are the largest number with 88 people, while for the age category the most research samples are aged around 32-40 years, while the longest working period of respondents is 3-6 years, while the last education Most of the respondents were at the diploma/S1 level as many as 138 people, and for the highest income/month the respondents were around 3.1 - 5 million.

# **Instrument Test Analysis**

# Validity Test Convergent Validity

Convergent validity from the evaluation of the measurement model or reflective measurement model can be seen in the correlation between item scores or indicators and construct scores. The standard for convergent validity, according to some literature, is 0.5, but the expected value is > 0.7 because if the loading factor value is > 0.7, then it is said to be better. Another test is to see the validity value of the construct by looking at the AVE value, and it is required that the value of each variable is greater than 0.50 (Ghozali, 2014).

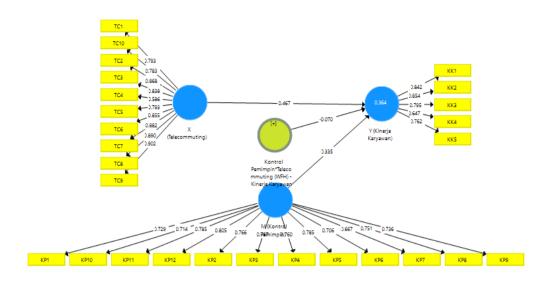


Figure 1 Display of Initial Output Outer Model

The outer loading value of each indicator at the beginning of the instrument test still shows invalid results. In the initial instrument test, 3 indicators are not valid on indicators TC4, KK4, and KP7. Furthermore, in the second instrument test, 1 indicator that is not valid is the KP6 indicator. In the third instrument test, 1 indicator is not valid is

the KP10 indicator. In the fourth instrument test, 1 indicator that is not valid is the KP9 indicator. All have outer loading values below 0.7. All of these indicators are deleted, and then the data is run again until a re-estimation of four. All indicators already have an outer loading value above 0.7.

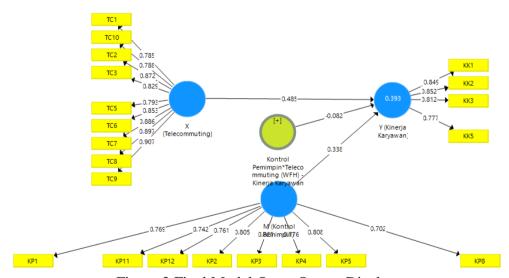


Figure 2 Final Model Outer Output Display

Furthermore, convergent validity in this case still needs to be tested by looking at the AVE (Average Variance Extracted) value. Table 1

below shows the AVE value of the instrument test results where each variable also meets the standard, which is above 0.5.

Table 1. Average Variance Extracted (AVE)

	A V E 1	
Construct	Average Variance Extracted	
Construct	(AVE)	
Telecommuting (WFH)	0,717	
Employee Performance	0,677	
Leader Control	0,600	

Source: Processed Primary Data (2022)

## **Discriminant Validity**

The validity test is also seen from discriminant validity by comparing each square root of the Average Variance Extracted (AVE) against the correlation between constructs

(Ghozali, 2014). If the value of the square root of AVE is higher than the correlation value between constructs, then it is declared to meet the discriminant validity criteria.

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Table 2. Discriminant Validity

	Leader Control	Telecommuting (WFH)	Employee Performance	
Leader Control	0,775			
Telecommuting (WFH)	0,188	0,847		
Employee Performance	0,429	0.522	0,823	

Source: Processed Primary Data (2022)

The table above shows that the square root value of AVE (0.775, 0.847, and 0.823) is greater than each construct, or the AVE root value is greater than 0.5. It can also be seen that the AVE root is higher than the correlation value.

## **Reliability Test**

The construct reliability test was measured using two composite reliability criteria and Cronbach's alpha from the indicator block that measures the construct.

Table 3. Cronbach's Alpha and Composite Reliability

	Cronbach's Alpha	Composite Reliability
Leader Control	0,908	0,923
Telecommuting (WFH)	0,950	0,958
Employee Performance	0,841	0,893

Source: Processed Primary Data (2022)

The output results of Cronbach's alpha and composite reliability in this study indicate that all constructs or measurement variables used in this study can be declared reliable. This can be seen from the results of Cronbach's alpha and composite reliability showing more than 0.7, and then reliability is considered good.

measurement model, it was completed, and the results were no problems or declared valid and reliable. Then, the next test carried out by the researcher was hypothesis testing by performing the bootstrapping step. The evaluation of inner model or structural model in PLS is assessed using the R-Square table, which has been presented as follows:

After testing the validity and reliability of the

#### **Inner Model Test**

Table 4. R-Square Value

Construct	R-Square	R-Square Adjusted
Employee Performance	0,393	0,381

Source: Processed Primary Data (2022)

The value of R2 on employee performance is 0.393, which means that 39.3% of the variance of the employee performance variable is influenced by telecommuting (WFH) and leader control. This indicates that the model is moderate. Then the remaining 60.7% variance of this dependent variable or employee performance can be

influenced by other factors that are not measured in this study.

#### **Hypothesis Test**

Hypothesis testing is done by looking at the probability and t-statistics. For probability values, the p-value with 5% alpha is less than 0.05. The t-

table value for 5% alpha is 1.96, so the criteria for accepting or rejecting the hypothesis are Ha is accepted, and Ho is rejected when the t-statistic value is > 1.96. To reject or accept the hypothesis

using probability, Ha is accepted if <0.05 (Hussein, 2015). The path coefficients of the structural model or inner model can be seen in table 5, as follows:

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Table 5. Hypothesis Testing Results

<b>71</b>	<u> </u>		
	Original Sample	T-statistic	P-values
	( <b>β</b> )		
Telecommuting (WFH) -> Employee	0,485	9,482	0,000
Performance			
Leader Control -> Employee	0,338	6,520	0,000
Performance			
Leader Control *Telecommuting (WFH)	-0,082	1,209	0,227
-> Employee Performance			
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Source: Processed Primary Data (2022)

Based on the results of the original sample  $(\beta)$ , T-statistics, and P-values in the table above, the results of testing each hypothesis are as follows: Hypothesis 1: Telecommuting (WFH) affects employee performance during the Covid-19 pandemic. The results of the hypothesis test show that the coefficient value (original sample/) is 0.485, which means it has a positive effect, with a t-statistic value of 9.482 or > 1.96 or at the 5% level and p-values of 0.000 less than 0.05. This that telecommuting means (WFH) positive effect significant on employee performance during the Covid-19 pandemic. Thus, the first hypothesis is supported.

This hypothesis is supported by the assumption that if the level of telecommuting (WFH) of employees of Islamic Financial Institutions in Yogyakarta is high, then employee performance will increase. This happens as long as homework can be balanced with office work. Then a high level of telecommuting (WFH) will increase employee productivity or performance during the Covid-19 pandemic. These results are in line with research conducted by Alimuddin (2021) stated that telecommuting (WFH) has a positive influence on employee performance. Furthermore, research conducted by Irmayani et al. (2020) explains that there is a significant influence between work from home on employee performance. And research conducted by Kalimah and Zakiy (2021) that there is an influence on the policies implemented during Covid-19 in this case work from home on the performance of Lazismu employees.

Hypothesis 2: Leader control can moderate the effect of telecommuting (WFH) on employee performance during the Covid-19 pandemic. Bootstrapping test results show that moderating variable in the form of leader control\*telecommuting (WFH) has no significant effect on employee performance during the Covid-19 pandemic. This is evidenced by the original sample (β) of only -0.082, which means it has a negative effect, with a t-statistic value of 1.209 or less than 1.96 and p-values of 0.227 or greater than 0.05. Based on this test, it can be stated that the leader's control cannot moderate the effect of telecommuting (WFH) on employee performance. This means that the second hypothesis is not supported or rejected.

The unsupported hypothesis 2 in this study can be explained by several alternative arguments that occur. The first assumption is the increase in employee performance during telecommuting (WFH). The increase that occurs is suspected not to come from the control or supervision of the leader but from the existence of flexible working hours, avoiding stress disorders, minimal selfpressure and saving travel time. The second assumption is that the increase in telecommuting (WFH) arises because of the motivation from within the employees themselves. This is in line with the motivation theory developed by Douglas McGregor, which in theory Y or positive influence, managers/leaders assume that employees are more optimistic.

The third assumption, when viewed from the respondent's characteristics from the length of time employees have worked at Islamic Financial

Institutions in Yogyakarta, shows that employees who work for 1-3 years are as many as 20.1%. This figure is quite small when compared to employees who work for 3-6 years, which is 30.2%. This indicates that, generally, many employees have worked at Islamic Financial Institutions in Yogyakarta for a long time. Considering the length of service, employees are expected to be more shrewd in determining which problems or work must be completed first (Amalia & Zakiy, 2021). Thus, leadership control is not needed in general but can be a factor in employee self-control which is quite strong, and employees enjoy their work more so that the goals or targets of Islamic Financial Institutions can be achieved. These results are in line with research conducted by Larasati and Puji (2021) state that the leader has given confidence to employees to perform high. With this trust, employees are able to carry out their roles in a balanced manner so that both work and personal matters can run well. This is basically a company that needs values, beliefs, and principles to strengthen and improve itself to comply with all existing rules so that company goals can be achieved (Nugraha & Zakiy, 2021).

Based on the results of this study indicate that the leader's control acts as a predictor variable, not as a moderating variable. This means that leadership control can directly affect employee performance during the Covid-19 pandemic. These results are in line with research conducted by Firdaus (2012) states that there is a significant relationship between leadership factors and employee performance. This can be seen from the large influence given by the leadership factor on improving employee performance at PT. Pacific Nusantara Bogor by 52.0%. This result is also in line with the research conducted by Irsyad et al (2022) which shows that there is an influence between leadership and employee performance where the better the leadership, the better the performance of employees at KPw BI Riau province.

#### **Conclusions**

After analyzing the data, the researchers drew the following conclusions: (1) Telecommuting (WFH) had a significant positive effect on employee performance during the Covid-19 pandemic. It can be said that the higher the telecommuting (WFH), the higher the employee performance at Islamic Financial Institutions in Yogyakarta. (2) Leader control cannot moderate the influence of telecommuting (WFH) on employee performance during the Covid-19 pandemic at Islamic Financial Institutions in Yogyakarta.

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## **Limitations and Suggestions**

Some of the weaknesses found in this study, but with the limitations that exist in this study, there are several suggestions from researchers as consideration for developing further research. The limitations and suggestions of researchers are as follows:

- 1. Limited time makes researchers less optimal in collecting respondent data. This is because not all respondents have free time to fill out the questionnaire, so there are some questionnaires that are not filled out. For this reason, further research is recommended to have sufficient time to conduct research so that data can be collected optimally.
- 2. Researchers only use one independent variable and one dependent variable. It is hoped that further researchers can add these variables in order to get more optimal research.
- 3. The content and form of the questionnaire in this study are far from perfect, so it needs to be followed up so that the research results are maximized.

#### **Implication**

Based on the research results, it is expected that Islamic Financial Institutions in Yogyakarta will provide training related to the implementation of telecommuting (WFH), especially regarding the scope of work, ensuring that employees have flexible work environments. In addition, there are also electronic devices and internet connections that support employee work activities. Besides that, it is also necessary to pay attention to the stress level of employees who work remotely or work from home, family closeness, creativity, and also self-pressure in order to improve employee performance. That way, employees will feel comfortable doing their jobs so that productivity or employee performance will increase.

In addition, this research is expected to add insight and knowledge related to Human Resource Management regarding employee.

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