

THE INFLUENCE OF FLEXIBLE WORKING ARRANGEMENT, MOTIVATION AND TRAINING ON SATISFACTION AND PERFORMANCE OF DIRECTORATE GENERAL OF TREASURY OF RIAU**Muhammad Ilman Anwar¹, Teddy Chandra^{2*}, Evelyn Wijaya³, Puspa Dewi⁴, Wulan Syaulia Syafitri⁵**^{1,2,&3}Institut Bisnis dan Teknologi Pelita Indonesia⁴Institut Bisnis dan Teknologi Indragiri⁵Universitas Islam RiauEmail: muhammad.ilmann@gmail.com, teddy.chandra@lecturer.pelitaindonesia.ac.id*,
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ABSTRACT

This study aims to determine the effect of Flexible Working Arrangement, motivation and training on satisfaction and performance in Directorate General of Treasury of Riau. The population of this research is all employees of the Directorate General of Treasury of Riau with 45 people, the research sample is 45 people using the entire population as a sample known as saturation sampling. Data collection technique is using a questionnaire scale of five Likert categories. Data analysis techniques using Structural Equation Modeling (SEM) PLS. Based on data analysis there are conclusions that Flexible Working Arrangement has no significant effect on Satisfaction and Performance, Motivation has a positive and significant effect on Satisfaction and Performance, Training has no significant effect on Satisfaction and Performance, and Satisfaction has no significant effect on Performance.

Keywords : Flexible Working Arrangement; Motivation; Training; Satisfaction; Performance

INTRODUCTION

The Regional Office of the Directorate General of Treasury of Riau Province is a vertical unit of the Ministry of Finance which oversees 3 State Treasury Service Offices (KPPN) namely KPPN Pekanbaru, KPPN Dumai and KPPN Rengat. In accordance with the Minister of Finance Regulation Number: 262 / PMK.01 / 2016 concerning Organization and Work Procedures of Vertical Agencies of the Directorate General of Treasury, the Regional Office of the Directorate General of Treasury of Riau Province has the Main Task of carrying out coordination, guidance, supervision, assistance, technical guidance, technical support, monitoring, evaluation, analysis, study, report preparation, and accountability in the field of treasury based on statutory regulations.

To realize the vision and mission of the Regional Office of the Directorate General of Treasury, human resources with good performance are needed. Performance management of the state civil apparatus is regulated in Government Regulation Number 30 of 2019 concerning Performance Appraisal of Civil Servants. The regulation is derived through the Minister of Administrative Reform and Bureaucratic Reform Regulation Number 6 of 2022 concerning Performance Management of State Civil Apparatus Employees. Employee performance management is carried out to achieve organizational goals and objectives through improving the quality and capacity of employees, strengthening the role of leaders and strengthening collaboration between leaders and employees, between employees, and between employees and other stakeholders. Employee performance management consists of performance planning which includes setting and clarifying expectations, implementing, monitoring, and coaching employee performance which includes documenting performance, providing continuous feedback, and developing employee performance, assessing employee performance which includes evaluating employee performance and following up on the results of employee performance evaluation which includes awarding and sanctioning.

Since 2007, the Ministry of Finance has established the use of the *Balance Scorecard (BSC)* method in performance management which aims to make performance measurable and directed. Performance assessment covers all organizations and employees within the Ministry of Finance. The assessment of organizational and employee performance is expected to serve as an "early warning system" for organizational leaders, superiors, and ultimately for the Ministry of Finance to continue to be anticipatory and proactive towards the challenges and opportunities that exist in order to achieve the objectives of bureaucratic reform. Performance Management at the Ministry of Finance uses the SMART-C principle, namely *Specific, Measurable, Agreeable, Realistic, Time-bounded, and Continuously-improved*. In managing employee performance, an assessment of employee performance is carried out based on the Performance Contract and employee Behavior Score to produce Employee Performance Score and Civil Servant Work Achievement Score.

Based on data on the employee performance assessment of the Regional Office of the Directorate General of Treasury of Riau Province, it fluctuates where employee performance has increased in 2019 compared to 2018. However, it decreased by 1.74% in 2020 to 95.54 then experienced an increase again in 2021. From this data, it can be indicated that the overall performance of employees of the Regional Office of the Directorate General of Treasury of Riau Province is very good but still needs to be improved again.

Job satisfaction is one of the factors that can affect performance. Employees who get job satisfaction in their workplace tend to be more effective than employees who do not get job satisfaction. In addition, employees will also feel encouraged to do work to achieve the desired results. Research by (Rifan Prasetyo, 2019) shows that job satisfaction has a positive effect on employee performance. Research (Wahyuniardi et al., 2018) also supports this statement that job satisfaction has a direct and positive influence on employee performance. Meanwhile, the results of research from (Riandi et al., 2021) stated that job satisfaction has an insignificant effect on performance.

In 2019, the employee satisfaction index of the Regional Office of the Directorate General of Treasury was 4.62. Furthermore, in 2020 it decreased with an index of 4.51 and again experienced a decrease in the index in 2021 to 4.21. This continuously decreasing condition indicates that there is dissatisfaction that occurs in employees with the Regional Office.

Flexible work arrangements are schedules that allow employees to manage the flexibility of their working hours with their personal responsibilities for example, how long, where, and when they start working, examples include *flextime, job sharing, part-time home working and compressed*. The concept of flexibility means different things to different companies and employees and can be in terms of working time, work location,

and work pattern. The implementation of flexible work is able to provide a wider allocation of time for personal work needs (Wright & Nishii, 2004). (Wright & Nishii, 2004).

Another thing that affects employee performance is work motivation. Motivation is a factor that encourages a person to carry out a certain activity, therefore motivation is often defined as a factor driving a person's behavior. (Sutrisna, 2017). Motivation is a deficiency and psychological process that drives behavior or encouragement aimed at incentive goals. (Indrastuti, 2019). Without motivation, it is very difficult to realize hopes and goals. Motivation is also directly proportional to job satisfaction where if employees already have high motivation, employees will be satisfied with their work. (Riandi et al., 2021) stated that Motivation has a significant effect on job satisfaction.

Training is a process that includes a series of actions (efforts) that are carried out deliberately in the form of providing assistance to the workforce by training professionals in a unit of time that aims to improve the work ability of participants in certain fields of work in order to increase effectiveness and productivity in an organization. (Hamalik, 2007). Training plays an urgent role in performance governance activities. In order to improve employee competence, the Ministry of Finance requires each employee to attend training and competency development so that they can provide optimal service to *stakeholders* and to keep up with changes and developments in business processes that occur. Disruption that emerged as a result of the co-19 pandemic and the development of information and communication technology requires organizations to continue to adapt and transform by implementing strategies / approaches that are much different from before. The implementation of the *Corporate University* approach at the Ministry of Finance is a response to these conditions and in order to support the acceleration of transformation at the Ministry of Finance.

The purpose of this study was to analyze the effect of *Flexible Working Arrangement*, motivation, and training on employee satisfaction and performance at the Regional Office of the Directorate General of Treasury of Riau Province.

LITERATURE REVIEW

Performance

Performance is a result that a person achieves in carrying out the tasks assigned to him in terms of quality and quantity and effectiveness. (Indrastuti, 2019). (Government Regulation of the Republic of Indonesia Number 58, 2005)(Government Regulation of the Republic of Indonesia Number 58, 2005), performance is the output / results of activities / programs that will or have been achieved in connection with the use of the budget with quality and quantity. (Government Regulation of the Republic of Indonesia Number 30, 2019) Civil Servant Performance is the work achieved by each civil servant in the organization/unit in accordance with Employee Performance Targets (SKP) and Work Behavior. SKP is a work plan and target to be achieved by an employee every year, while work behavior is every behavior, attitude or action taken by employees or not doing something that should be done in accordance with the provisions of laws and regulations.

Satisfaction

Job Satisfaction is something that is subjective where this assessment is the result of conclusions based on a comparison of what is actually received by employees and their work compared to what is expected, desired and estimated as something that is appropriate or entitled to him according to Gomes in (Indrastuti, 2019). According to Robbin in (Wibowo, 2014) Job satisfaction is a general attitude towards one's job, which shows the difference between the amount of appreciation workers receive and the amount they believe they should receive.

Flexible Working Arrangement

Flexible Working Arrangement (FWA) is a new policy of the Ministry of Finance in adapting the development of information technology. The COVID-19 pandemic has made the implementation of *Flexible Working Space* faster. The impact of these flexible working hours is that employees can perform work with a greater degree of work flexibility with when to start working hours and end their work as long as the employee has fulfilled the specified working time. As said (Agung Sedaju, 2020) *Flexible Working Arrangement* is a form of work practice that emphasizes work flexibility in when to start working, where, and the length of time to work depending on

the company's policy on FWA itself. (Austin-Egole et al., 2020) mentioned several aspects that can be implemented through FWA, namely; *flexible location or teleworking, flexible time and home-based work*.

Motivation

Motivation is a factor that encourages a person to carry out a certain activity, therefore motivation is often defined as a factor driving a person's behavior. (Sutrisna, 2017). Motivation is a deficiency and psychological process that drives behavior or encouragement aimed at incentive goals. (Indrastuti, 2019). Motivation is also the energy to awaken the drive within. Motivation is also characterized by reactions to achieve personal goals. Motivation is a factor that encourages a person to carry out certain activities, therefore motivation is often interpreted as a factor driving a person's behavior. (Amalia & Fakhri, 2016).

Training

According to Andrew E. Sikula in (Anwar Prabu Mangkunegara, 2009) Training is a short-term educational process that uses systematic and organized procedures where managerial employees learn conceptual knowledge and technical skills in limited purposes). (Mangkunegara, 2017) states that training is a short-term educational process that uses systematic and organized procedures where non-managerial employees learn technical knowledge in limited purposes.

The Effect of *Flexible Working Arrangement* on Satisfaction

With the development of technology and the covid-19 pandemic, policies are needed that can accommodate employee work without reducing performance. One of them is *Flexible Working Arrangement*, which is a policy that adapts the habit of working methods that can be done anywhere and flexible time. This situation offers benefits for work-life balance such as less stress, less tardiness, less absenteeism, and increased job satisfaction. Thus it can be said that through the right arrangement of working hours will increase employee satisfaction. (Wadhawan, 2019) stated that there is a significant influence of *Flexible Working Arrangement* on employee satisfaction, because this has an impact on *work life balance* and *psychological happiness* of employees. Some previous studies include (Kresentia et al., 2020) stated that *Flexible Working Arrangement* has a positive effect on satisfaction. (Saputra et al., 2022) also conducted research with the results of *Flexible Working Arrangement* having a positive effect on job satisfaction. Meanwhile, according to (Putra et al., 2020) the *Flexible Working Arrangement* policy in *Flexible Working Hours* has a negative effect on the level of employee job satisfaction.

H1 : *Flexible Working Arrangement* has a positive effect on Satisfaction

Effect of Motivation on Satisfaction

Motivation is a factor that encourages a person to carry out a certain activity, therefore motivation is often defined as a factor driving a person's behavior. (Sutrisna, 2017). With the many changes in existing policies, it can make someone's motivation change. One of the variables that affect job satisfaction is employee motivation, which is shown by supporting activities that lead to goals (Rosidah & Sulistiyani, 2017). (Rosidah & Sulistiyani, 2003).. With work motivation, there will also be a sense of satisfaction in doing work, which in turn will make employees more productive, and can prevent frustration and low job satisfaction. (Riandi et al., 2021) in his research states that motivation has a significant positive effect on satisfaction. This is also reinforced by research (Pranitasari & Saputri, 2020) that work motivation has a significant effect on job satisfaction. (Meidita, 2019) in his research states that work motivation has a significant effect on job satisfaction. Meanwhile, research (Bagus & Sudibya, 2012) in his research states that motivation has an insignificant effect on job satisfaction.

H2 : Motivation has a positive effect on employee satisfaction

Effect of Training on Satisfaction

Training can affect employee satisfaction. Mangkuprawira (2010: 147) in (A. Wulandari, 2020) stated that one of the benefits of training is the provision of recognition and job satisfaction. With training, it is hoped that it can improve the quality of human resources, both new employees and those who have worked to provide knowledge and skills due to changing job demands due to changes in the work environment, strategies or market demands. Training is able to increase satisfaction with increased performance after training can increase confidence in work. Research (Meidita, 2019) states that training has a significant effect on job satisfaction. (Prasetyo, 2019) in

his research also shows that training has a significant positive effect on job satisfaction. While research (Pareraway et al., 2018) states that training for employees does not have a significant effect on job satisfaction.

H3 : Training has a positive effect on employee satisfaction

Effect of Flexible Working Arrangement on Performance

Flexible Working Arrangement policies can help employees to reduce conflicts between work and family life so that employees tend to make a positive contribution to the organization. Thus, the better the implementation of *flexible working arrangements* will encourage an increase in employee performance. Some previous studies include (Farha et al., 2022) *Flexible Working Arrangement* has a positive effect on performance. According to (P. Wulandari et al., 2022) stated that there is an influence of the *Flexible Work Arrangement* variable on Employee Performance. Meanwhile, research (Saifullah, 2020) shows that there is no significant influence between *Flexible Work Arrangement* on Performance. This is in line with research (Primandaru ¹ & Dinda Prawitasari, 2022) in his research states that flexible work has an effect and is not significant to employee performance.

H4 : *Flexible Working Arrangement* has a positive effect on employee performance.

Effect of Motivation on Performance

In an organization, motivation is a very important and decisive factor because the success or failure of achieving organizational goals depends on the presence or absence of motivation carried out by the manager or leader of an organization or company. (Nurmansyah, 2018). Motivation and performance are interrelated with one another. Increasing work motivation will affect performance improvement, and vice versa. Fahmi, (2017: 112) says, improving performance is important and motivation plays an important role in driving that performance. (Riandi et al., 2021) in his research states that motivation has a significant positive effect on performance. This is also reinforced by research (Muhammad et al., 2022) which states that motivation has a significant positive effect on employee performance. Meanwhile, research (Marjaya & Pasaribu, 2019) states that motivation has a positive but insignificant effect on employee performance.

H5 : Motivation has a positive effect on employee performance

Effect of Training on Performance

Training is a series of individual activities in improving skills and knowledge systematically so that they are able to have professional performance in their fields. Training is a learning process that enables employees to carry out current work according to standards. The more intense the training attended by employees, it will increase employee capabilities and ultimately be able to encourage performance improvement. Research (Girsang et al., 2021) states that training has a significant positive effect on employee performance. (Prasetyo, 2019) in his research also states that there is a significant positive effect of training on employee performance. (Marjaya & Pasaribu, 2019) also reinforces that job training has a positive and significant effect on employee performance. Meanwhile, research (Wahyudi, 2021) in his research states that training has no significant impact on employee performance.

H6 : Training has a positive effect on employee performance

Effect of Satisfaction on Performance

Job satisfaction is an assessment of the worker about how far his overall job satisfies his needs. Meanwhile, performance is the result of work achieved by employees in carrying out tasks and jobs that come from the organization. One of the factors that influence employee performance is psychological factors. The psychological factors referred to here are such as an employee's sense of satisfaction or dissatisfaction with his job. When an employee is satisfied with his job, it is expected that he will be able to improve his performance. Conversely, employee dissatisfaction at work will usually reduce the employee's work results. Satisfaction affects employee performance. Research (Farha et al., 2022) states that job satisfaction has a positive effect on performance. (Prasetyo, 2019) in his research also states that job satisfaction has a positive effect on employee performance. Another thing that can strengthen is research (Wahyuniardi et al., 2018) stated that job satisfaction has a direct

and positive influence on employee performance. Meanwhile, in research (Riandi et al., 2021) stated that job satisfaction does not have a significant effect on employee performance.

H7 : Satisfaction has a positive effect on employee performance

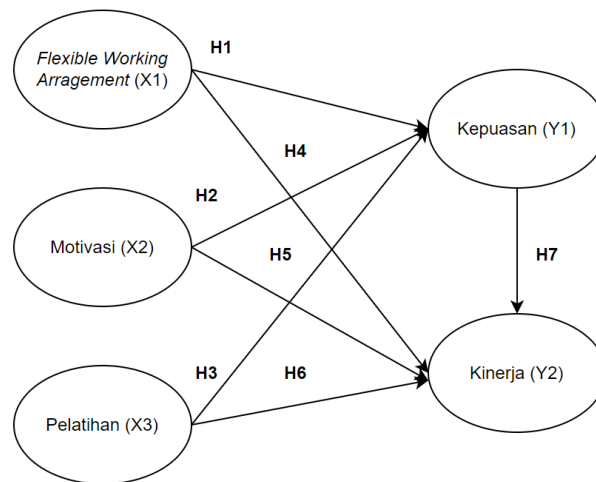


Figure 1. Framework of Thought

RESEARCH METHODS

Population and Sample

The population of this study were 45 employees of the Regional Office of the Directorate General of Treasury of Riau Province. In this study, one population group was taken as a sample as a whole, namely employees under the auspices of the Regional Office of the Directorate General of Treasury of Riau Province as many as 45 respondents. Thus the sampling technique used in this study is a census technique where the entire research population is used as a research sample.

Data Analysis Technique

Descriptive analysis in this study contains a discussion of the characteristics of respondents associated with respondents' responses. Analysis of respondent characteristics consists of respondent age, respondent gender, education and tenure. Analysis of respondents' responses contains a discussion of respondents' responses which are associated with the characteristics of the respondents.

The validity test is a test conducted to measure the accuracy of a research instrument or questionnaire. The questionnaire is said to be valid if the questions or statements from the questionnaire are able to reveal something that will be measured by the questionnaire. The accuracy of the questionnaire can be measured using the correlation coefficient. The questionnaire is said to be good and valid, if the correlation coefficient is significant or $r_{count} > 0.3$. The reliability test is used to determine whether the indicators used can be trusted or reliable as a variable measuring instrument. The reliability of an indicator can be seen from the *Cronbach's alpha* (α) value. if the *Cronbach's alpha* (α) value is greater ≥ 0.70 then the indicator is considered reliable, whereas if the *Cronbach's alpha* (α) value is smaller ≤ 0.70 then the indicator is considered unreliable.

Next is the analysis of the structural equation in this study, which is to find the equation model. Multicollinearity test is needed to determine whether there are independent variables that have similarities between independent variables in one regression model. If there is a correlation, it is stated that the regression model has a multicollinearity problem. The multicollinearity test is carried out by looking at the tolerance value and the *Variance Inflation Factor* (VIF) value. If the VIF value is < 10 , it means that there is no multicollinearity. The coefficient of determination (R^2) test is used to measure how well the regression line matches the actual data (*goodness of fit*). The R square value is between 0 - 1, the closer the R square value is to 1, the regression line described explains 100% of the variation in Y . In this study, we will use decision-making criteria by looking at the significance value, where the test criteria are as follows: (1) If the significance value (Sig) $< \alpha$ (0.01***, 0.05**, 0.10 *) then there is an influence of variable (x) on variable (y) or the hypothesis

is accepted. (2) If the significance value (Sig) > alpha (0.01***, 0.05**, 0.10*) then there is no effect of variable (x) on variable (y) or the hypothesis is rejected.

RESULTS AND DISCUSSION

Descriptive Analysis

Descriptive analysis in this study will explain the characteristics of respondents and analyze respondents' responses. The results of the descriptive analysis in this study are as follows:

Table 1. Respondent Profile

Profile	Category	Total	Total %
Gender	Men	29	64,44%
	Women	16	35,56%
	Total	45	100,00%
Age	< 20 years	0	0,00%
	20-30	18	40,00%
	31-40	13	28,89%
	41-50	10	22,22%
	above 50	4	8,89%
	Total	45	100,00%
Education	High School / Equivalent	0	0,00%
	Diploma 1/ Diploma 3	16	35,56%
	D4 / S1	16	35,56%
	Postgraduate (S2 / S3)	13	28,89%
	Total	45	100,00%
Length of Service	0-5 years	16	35,56%
	6-10 years	4	8,89%
	11-15 years	3	6,67%
	16-20 years	10	22,22%
	21-25 years old	7	15,56%
	above 25 years old	5	11,11%
	Total	45	100,00%

Source: Processed Data

Based on table 1 shows that male respondents were 29 respondents with a percentage of 64.4%. Respondents whose gender was female were 16 respondents with a percentage of 35.6%. It can be concluded that the most respondents in this study were male employees. In terms of age, the most respondents were aged 20-30 years as many as 18 respondents with a percentage of 40.0%. Respondents aged 31-40 years were 13 respondents with a percentage of 28.9%. Respondents aged 41-50 years were 10 respondents with a percentage of 22.2%. Meanwhile, respondents aged over 50 years were 4 respondents with a percentage of 8.9%. It can be concluded that the most respondents in this study are more than 30% of employees at the age level between 20-30 years so that it can be said to be a productive period. In terms of education, Diploma 1 / Diploma III is the highest with 16 respondents with a percentage of 35.6%. Respondents with Bachelor's Degree (S1) / Diploma IV Education were 16 respondents with a percentage of 35.6%. Respondents with postgraduate education (S2 / S3) were 13 respondents with a percentage of 28.9%. It can be concluded that the most respondents in this study are Diploma 1 / Diploma III and Strata One (S1) / Diploma IV education.

From the length of service, the most respondents from 0-5 years of service were 16 respondents with a percentage of 35.6%. Respondents with a working period of 6-10 years were 4 respondents with a percentage of 8.9%. Respondents with a working period of 11-15 years were 3 respondents with a percentage of 6.7%.

Respondents with a working period of 16-20 years were 10 respondents with a percentage of 22.2%. Respondents with a working period of 21-25 years were 7 respondents with a percentage of 15.6%. Meanwhile, respondents with a tenure of over 25 years were 5 respondents with a percentage of 11.1%. It can be concluded that the most respondents in this study are with a working period between 0-5 years or new employees so that they are expected to have high motivation and quick adaptation to technology.

Data Validity and Reliability Test

The data validity test in this study explains the validity and reliability testing of data on employee performance variables, employee satisfaction, *flexible working arrangements*, motivation, and training. The results of validity testing in this study are as follows:

Table 2: Validity and Reliability Test

Variable	Statement	Corrected Item- Total Correlation	R-Table	Conclusion	Cronbach's Alpha	Conclusion
Performance (Y2)	Y2.1.1	0,521	0.30	Valid	0,825	Reliable
	Y2.1.2	0,685	0.30	Valid		
	Y2.2.1	0,349	0.30	Valid		
	Y2.2.2	0,694	0.30	Valid		
	Y2.3.1	0,776	0.30	Valid		
	Y2.3.2	0,330	0.30	Valid		
	Y2.4.1	0,669	0.30	Valid		
	Y2.4.2	0,473	0.30	Valid		
	Y2.5.1	0,721	0.30	Valid		
Satisfaction (Y1)	Y1.1.1	0,763	0.30	Valid	0,939	Reliable
	Y1.1.2	0,69	0.30	Valid		
	Y1.1.3	0,661	0.30	Valid		
	Y1.2.1	0,652	0.30	Valid		
	Y1.2.2	0,667	0.30	Valid		
	Y1.2.3	0,639	0.30	Valid		
	Y1.3.1	0,698	0.30	Valid		
	Y1.3.2	0,727	0.30	Valid		
	Y1.3.3	0,707	0.30	Valid		
	Y1.4.1	0,749	0.30	Valid		
	Y1.4.2	0,661	0.30	Valid		
	Y1.4.3	0,712	0.30	Valid		
	Y1.5.1	0,666	0.30	Valid		
	Y1.5.2	0,645	0.30	Valid		
	Y1.5.3	0,725	0.30	Valid		
FWA (X1)	X1.1.1	0,619	0.30	Valid	0,804	Reliable
	X1.1.2	0,665	0.30	Valid		
	X1.1.3	0,661	0.30	Valid		
	X1.2.1	0,579	0.30	Valid		
	X1.2.2	0,660	0.30	Valid		
Motivation (X2)	X2.1.1	0,625	0.30	Valid	0,902	Reliable
	X2.1.2	0,481	0.30	Valid		
	X2.2.1	0,786	0.30	Valid		

Variable	Statement	Corrected Item- Total Correlation	R-Table	Conclusion	Cronbach's Alpha	Conclusion
Training (X3)	X2.2.2	0,725	0.30	Valid	0,969	Reliable
	X2.3.1	0,514	0.30	Valid		
	X2.3.2	0,700	0.30	Valid		
	X2.4.1	0,795	0.30	Valid		
	X2.4.2	0,705	0.30	Valid		
	X2.5.1	0,841	0.30	Valid		
	X2.5.2	0,656	0.30	Valid		
	X3.1.1	0,794	0.30	Valid		
	X3.1.2	0,853	0.30	Valid		
	X3.2.1	0,802	0.30	Valid		
	X3.2.2	0,821	0.30	Valid		
	X3.3.1	0,903	0.30	Valid		
	X3.3.2	0,895	0.30	Valid		
	X3.4.1	0,879	0.30	Valid		
	X3.4.2	0,901	0.30	Valid		
	X3.5.1	0,841	0.30	Valid		
	X3.5.2	0,905	0.30	Valid		

Source: Processed Data

Based on the results of the data validity test in table 2, all statements to measure all variables in this study have a *Corrected Item-Total Correlation* value above 0.30. This means that all statement items used to measure training variables have valid values. So that the questionnaire testing requirements are met for further tests. All variables used in this study have a *Cronbach's Alpha* value above 0.70. It is concluded that all variables already have a reliable value.

Table 3. Smart PLS Test Results

Constructs	Indicators	Loading Factor	Outer VIF	Inner VIF	Cronbach 's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Performance (Y2)	Y21	0,876	2,715	-	0,847	0,859	0,892	0,624
	Y22	0,733	1,746					
	Y23	0,700	1,507					
	Y24	0,794	2,027					
	Y25	0,833	2,459					
Satisfaction (Y1)	Y11	0,845	3,046	Performance (Y2) 7,356	0,883	0,886	0,914	0,681
	Y12	0,815	3,171					
	Y13	0,851	3,296					
	Y14	0,841	2,734					
	Y15	0,771	1,823					
FWS (X1)	X11	0,929	1,542	Satisfaction (Y1) 1,911	0,744	0,809	0,884	0,792
	X12	0,849	1,542					

The Influence of Flexible Working Arrangement, Motivation and Training on Satisfaction and Performance of Directorate General of Treasury of Riau (Muhammad Ilman Anwar, Teddy Chandra, Evelyn Wijaya, Puspa Dewi, and Wulan Syaulia Syafitri)

Constructs	Indicators	Loading Factor	Outer VIF	Inner VIF	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Motivation (X2)				Performance (Y2) 1,929				
	X22	0,832	1,993	Satisfaction (Y1) 2,595				
	X23	0,854	2,304					
	X24	0,909	3,609		0,900	0,903	0,930	0,770
				Performance (Y2) 6,789				
	X25	0,911	3,628					
Training (X3)	X31	0,886	3,358	Satisfaction (Y1) 2,834				
	X32	0,913	4,543					
	X33	0,941	5,725		0,955	0,961	0,966	0,849
	X34	0,932	5,818					
				Performance (Y2) 3,056				
	X35	0,933	5,976					

Source: Processed Data

Based on the results of the questionnaire test using Smart PLS, the model shows that the *Cronbach's alpha*, rho alpha and *composite reliability* values for all constructs have values above the alpha value of 0.70. Thus it can be concluded that all constructs have good reliability values in accordance with the required drinking value limits. While the AVE test results show the value of each construct is above 0.5. Therefore, there is no convergent validity problem in the tested model so that the constructs in this research model can be said to have good discriminant validity.

Convergent validity aims to determine the validity of each relationship between indicators and their constructs or latent variables. *Standardized loading factor* describes the magnitude of the correlation between each measurement item (indicator) and its construct. The loading factor value > 0.7 is said to be ideal, meaning that the indicator is said to be valid to measure the construct. Based on the test results, there is 1 indicator that has a loading factor of less than 0.7, namely X2.1 (physiology) on the motivation variable with a value of 0.581. The invalid indicators during the initial process were removed and reprocessed again so that all indicators were valid according to table 4.16.

Data Multicollinearity Test

The multicollinearity test in this study aims to see the correlation between independent variables. If there is a correlation between independent variables in this study, it means that these variables are variables that have a relationship, causing data multicollinearity. Based on the results of the data multicollinearity test in table 3, it shows that the *Variance Inflation Factor* (VIF) value is below 10. These results conclude that there are no symptoms of multicollinearity in the PLS *Structural Equation Model* (SEM) model. It is concluded that there is no relationship between the independent variables in this research model.

Test Coefficient of Determination (R²)

Table 4. Test Coefficient of Determination (R²)

Dependent Variable	R-square	Adjusted R-square
Performance	0,672	0,640
Satisfaction	0,864	0,854

Source: Processed Data

Based on table 4, the *adjusted R-square* value of performance is 0.640 or 64.0%. This means that the employee performance variable is influenced by satisfaction, *flexible working arrangements*, motivation and training by 64.0%. While other factors that are not included in this research model are 36.0%. While the test results on factors that affect satisfaction show an *adjusted R-square* value of 0.854 or 85.4%. The satisfaction variable is influenced by the *Flexible Working Arrangement*, motivation and training factors by 85.4%. While the remaining 14.6% is explained by other factors not examined in this study.

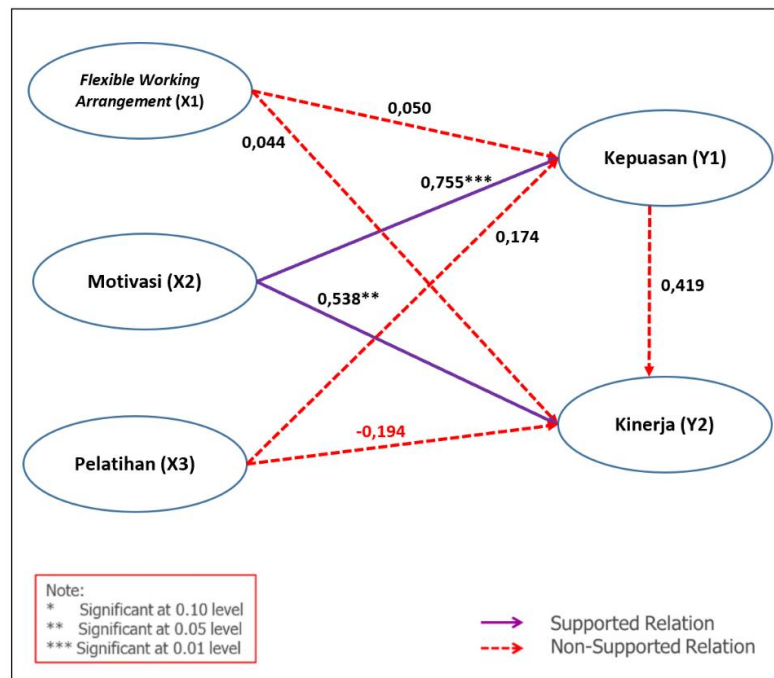
PLS SEM Analysis

The path analysis test in this study uses *Partial Least Square (PLS)* which aims to manage *Structural Equation Modeling (SEM)*. The use of PLS design is intended to overcome the limitations of the data owned. In the SEM method, the data must be large in number. In addition, the data must also be normally distributed, there are no missing values, and there must be no multicollinearity. Meanwhile, PLS can process small-sized data and data with abnormal distribution. From the PLS test conducted in this study, the results are obtained as shown in the table below:

Table 5. PLS SEM Analysis

Hypothesis	Exogenous Variable	Endogenous Variable	Original sample (O)	Standard deviation (STDEV)	P values	Conclusion	Results
H1	FWS	Satisfaction	0,050	0,096	0,599	Positive insignificant	Rejected
H2	Motivation	Satisfaction	0,755	0,114	0,000	Positively Significant	Accepted
H3	Training	Satisfaction	0,174	0,115	0,132	Positive insignificant	Rejected
H4	FWS	Performance	0,044	0,160	0,782	Positive insignificant	Rejected
H5	Motivation	Performance	0,538	0,269	0,046	Positively Significant	Accepted
H6	Training	Performance	-0,194	0,184	0,292	Negative insignificant	Rejected
H7	Satisfaction	Performance	0,419	0,292	0,151	Positive insignificant	Rejected

Source: Processed Data



Source: Processed Data
Hypothesis Test Results

DISCUSSION

The Effect of Flexible Working Arrangement on Satisfaction

Flexible Working Arrangement does not have a significant influence on employee satisfaction at the Regional Office of the Directorate General of Treasury of Riau Province. This means that high or low *Flexible Working Arrangement* does not have a significant impact on employee satisfaction at the Regional Office of the Directorate General of Treasury of Riau Province.

The results of this study support the results of research conducted by (Chandra Putra et al., 2020) that the *Flexible Working Arrangement* policy in implementing the *Remote Working* work system does not have a significant effect on the level of employee job satisfaction. However, this study does not support the results of research conducted by (Kresentia et al., 2020) which states that *Flexible Working Arrangement* has a positive effect on satisfaction and satisfaction. (Rizal Eka Saputra et al., 2022) through his research with the results of *Flexible Working Arrangement* has a positive effect on job satisfaction.

A high *Flexible Working Arrangement* does not necessarily increase the level of employee satisfaction. From the descriptive analysis, it is known that the lowest score is on the question The office provides a *flexible* room to work in supporting *Flexible Working Arrangement*. *Flexible* space is one of the aspects needed in the implementation of *Flexible Working Place*. According to (Ekaputri, 2020) According to (Ekaputri, 2020), in addition to policies, Human Resources and the nature of work that support, *Flexible Working Arrangements* need to be supported by appropriate infrastructure, networks, and compensation so that employees feel more motivated and focused in carrying out their respective roles in completing predetermined work targets. The Regional Office of the Directorate General of Treasury can optimize *Flexible Working Arrangement* by providing supporting facilities such as laptops and internet networks for each employee.

Effect of Motivation on Satisfaction

Motivation has a positive and significant effect on satisfaction in employees of the Regional Office of the Directorate General of Treasury of Riau Province. This means that the higher the motivation, the higher the employee satisfaction. Vice versa, if motivation is low, the lower the employee satisfaction of the Regional Office of the Directorate General of Treasury of Riau Province.

The results of this study support the results of research conducted by (Riandi et al., 2021) which states that motivation has a significant positive effect on satisfaction, research (Pranitasari & Saputri, 2020) that work

motivation has a significant effect on job satisfaction and (Meidita, 2019) which states that work motivation has a significant effect on job satisfaction. However, this study does not support the results of research conducted by (Dhermawan Anak Agung Ngurah Bagus, Sudibya, 2012) in his research states that motivation has an insignificant effect on job satisfaction.

To improve employee performance, it is necessary to maintain employee motivation. From the descriptive analysis, it is known that the motivation that needs to be maintained and improved is about the benefits received by employees. It is necessary to determine the right formula for determining the amount of allowances in accordance with the duties and responsibilities of employees. With the provision of appropriate benefits, employees are always motivated to work so that work can be completed optimally and will produce good performance as well.

Effect of Training on Satisfaction

Training has no significant effect on employee satisfaction at the Regional Office of the Directorate General of Treasury of Riau Province. This means that high or low training has no significant impact on employee satisfaction at the Regional Office of the Directorate General of Treasury of Riau Province.

The results of this study support the results of research conducted by (Pareraway et al., 2018) which states that employee training does not have a significant effect on job satisfaction. However, this study does not support the results of research conducted by (Meidita, 2019) which states that training has a significant effect on job satisfaction and job satisfaction. (Rifan Prasetyo, 2019) which also shows that training has a significant positive effect on job satisfaction.

High training does not necessarily increase the level of employee satisfaction. From the descriptive analysis, it is known that the lowest score is on the question The training method I followed was in accordance with the characteristics of the participants. Post covid-19, many training methods that were originally offline have changed to online. With the online method, some employees feel less focused because they still have to complete their daily work. This change in method should be done gradually so that employees can adapt. One alternative is to conduct training in a *hybrid* way. With this method, there is still an opportunity for employees to adjust the training they attend and complete their daily work.

Effect of Flexible Working Arrangement on Performance

Flexible Working Arrangement does not have a significant influence on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province. This means that high or low *Flexible Working Arrangement* does not have a significant impact on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province.

The results of this study support the results of previous research conducted by (Saifullah, 2020) and (Primandaru & Dinda Prawitasari, 2022). (Primandaru¹ & Dinda Prawitasari, 2022) which shows that there is no significant influence between *Flexible Work Arrangement* on Performance. However, this study does not support the results of research conducted by (Farha et al., 2022) and (P. Wulandari et al., 2022) which states that *Flexible Working Arrangement* has a positive effect on performance.

A high *Flexible Working Arrangement* does not necessarily increase the level of employee performance. From the descriptive analysis, it is known that in addition to providing *flexible* supporting facilities, employees feel that the *Work from Home/Homebase* policy can support work but can still be optimized. In contrast to *Flexible Working Time* where employees can adjust the entry schedule with personal interests, *Work from Home/Homebase* has a schedule determined in advance by the Regional Office of the Directorate General of Treasury. This determination process is certainly with consideration that some employees who do work with *Work from Home/Homebase* do not affect the quality of service to *stakeholders*. It is a challenge for the Regional Office of the Directorate General of Treasury to be able to make a *Work from Home/Homebase* schedule that can accommodate between organizational interests and personal interests.

Effect of Motivation on Performance

Motivation has a positive and significant effect on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province. This means that the higher the motivation, the higher the

employee performance. Vice versa, if motivation is low, the lower the performance of employees at the Regional Office of the Directorate General of Treasury of Riau Province.

The results of this study support the results of research conducted by (Riandi et al., 2021) and (Muhammad et al., 2022) in their research stated that motivation has a significant positive effect on performance. However, this study does not support the results of research conducted by (Marjaya & Pasaribu, 2019) which states that motivation has a positive but insignificant effect on employee performance.

In an organization, motivation is a very important and decisive factor because the success or failure of achieving organizational goals depends on the presence or absence of motivation carried out by the manager or leader of an organization or company. (Nurmansyah, 2018). Motivation and performance are interrelated with one another. To improve employee performance, it is necessary to maintain employee motivation. From the descriptive analysis, it is known that there is a significant difference between respondents based on age regarding innovation in solving work problems. The Regional Office of the Directorate General of Treasury of Riau Province is a vertical unit of the Directorate General of Treasury where all work is regulated in Decree of the Director General of Treasury Number KEP-26 / PB / 2014 Standard Operating Procedures at the Regional Office of the Directorate General of Treasury. However, there are still opportunities to create innovations that can facilitate problem solving in work.

Based on the respondent's profile, most of the respondents are 20-30 years old at 40%. In the era of digital technology development, employees in this age range have different mindset and lifestyle habits compared to previous generations. They like freedom, something instant, familiar with the internet and gadgets. Employees with this age range dislike monotonous and routine work and prefer varied work. This can be addressed by utilizing the technology to facilitate the completion of work. The Regional Office of the Directorate General of Riau Province can reorganize the provision of work in this age range with jobs that are more related to the use of technology, internet / social media. In addition, awards can also be given to employees who have created innovations in completing work in order to further motivate these employees and become examples for other employees.

Effect of Training on Performance

Training has no significant effect on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province. This means that high or low training has no significant impact on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province.

The results of this study support the results of research conducted by (Wahyudi, 2021) in his research states that training has no significant impact on employee performance. However, this study does not support the results of research conducted by (Girsang et al., 2021), (Rifan Prasetyo, 2019) and (Marjaya & Pasaribu, 2019) which states that training has a significant positive effect on employee performance.

Training has a negative and insignificant effect on performance of 0.194. This means that if the training variable increases by one unit by assuming that other factors are zero, the training variable can reduce performance by 0.194. It can be concluded that the better the training, the lower the employee performance. Based on descriptive analysis, with the increase in online training, the time used to complete daily work becomes shorter. To still be able to complete these responsibilities, employees must be carried out with *overtime / overtime*. In addition, some of the training materials followed are not in accordance with the needs. With the online method, many parties organize training and must be attended by employees. The Regional Office of the Directorate General of Treasury of Riau Province is expected to coordinate with the central unit to recommend training needs needed by employees with training plans that will be held next.

Effect of Satisfaction on Performance

Satisfaction has no significant effect on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province. This means that high or low satisfaction does not have a significant impact on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province.

The results of this study support the results of research conducted by (Riandi et al., 2021) which states that job satisfaction does not have a significant effect on employee performance. However, this study does not support the results of research conducted by (Farha et al., 2022) and (Rifan Prasetyo, 2019) which states that job satisfaction has a positive effect on performance.

High satisfaction does not necessarily increase the level of employee performance. From the descriptive analysis, it is known that some employees feel that the current tasks assigned are not in accordance with the workload analysis. It is necessary to proportion the number of employees in accordance with the existing workload at the Regional Office of the Directorate General of Treasury of Riau Province. In addition, an even distribution of work is certainly needed so that all employees feel fair. According to (Sutrisno et al., 2016)(Sutrisno et al., 2016), one of the factors that affect performance is Authority and responsibility. Organizations must be able to delegate authority and responsibility without overlapping tasks. Each employee in the organization knows what his rights and responsibilities are in order to achieve organizational goals.

CONCLUSION

From the results and discussion that has been described, it can be concluded that this research is as follows: (1) *Flexible Working Arrangement* has no significant effect on employee satisfaction at the Regional Office of the Directorate General of Treasury of Riau Province, (2) Motivation has a positive and significant effect on employee satisfaction at the Regional Office of the Directorate General of Treasury of Riau Province, (3) Training has no significant effect on employee satisfaction at the Regional Office of the Directorate General of Treasury of Riau Province, (4) *Flexible Working Arrangement* has no significant effect on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province, (5) Motivation has a positive and significant effect on performance at the Regional Office of the Directorate General of Treasury of Riau Province, (6) Training has no significant effect on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province, (7) Satisfaction has no significant effect on employee performance at the Regional Office of the Directorate General of Treasury of Riau Province.

The suggestions in this study are as follows: (1) Further researchers are advised to develop this research with different variables such as *Work Life Balance* which in literacy is related to *Flexible Working Arrangement* and employee performance and use different research objects such as all employees at the Office of the Directorate General of Treasury in order to find out the factors that influence employee performance and satisfaction, (2) In the implementation of *Flexible Working Arrangement*, the Regional Office of the Directorate General of Treasury of Riau Province should be able to provide supporters such as *flexible* workplaces, laptops / work devices, networks and compensation for employees, (3) The Regional Office of the Directorate General of Treasury of Riau Province should be selective in providing tasks / training to employees. It is hoped that the training provided is in accordance with the needs of the job and does not interfere with employees in completing their daily duties and functions.

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