



# Analysis of the effect of work from home on employee performance with the intervening variable of work motivation at the office of the Ministry of Religion, Purbalingga Regency

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## ARTICLE INFO

### Article history:

Received Aug 14, 2023

Revised Aug 18, 2023

Accepted Aug 21, 2023

### Keywords:

Employee performance;  
Work From Home (WFH);  
Work motivation.

## ABSTRACT

This study aims to analyze the effect of Work From Home on employee performance with the Intervening variable of Work Motivation. The instrument used is a questionnaire to measure the responses of 53 respondents using the saturated sampling method so that all employees of the Office of the Ministry of Religion of Purbalingga Regency are the population. Data collection was carried out for one week, namely April 2023. The independent variables in this study consisted of Work From Home (X), employee performance as the dependent variable and work motivation as the intervening variable. Data analysis to measure direct effect was carried out using multiple regression analysis, coefficient of determination, F statistical test, and t statistical test. At the same time, the analysis uses path analysis to see the relationship between variables through intervening variables. The results of the partial test analysis showed t-tests 0.518 and 1.938. Meanwhile, the path analysis t-count is 0.058. At the same time, the indirect effect through motivation is  $0.262 \times 0.630 = 0.165$ . The total value of the influence of WFH, directly and indirectly, obtained a total value of 0.223. WFH does not directly affect work motivation and employee performance. While the results of testing the variables through the intervening variable, work motivation, show that there is a significant effect of WFH on employee performance.

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## 1. INTRODUCTION

The Covid-19 pandemic has become a crucial point in changing the global order. This expression is considered appropriate to describe how the pandemic has significantly impacted changes in all aspects of human life. As quoted from [bbc.com](https://www.bbc.com) and [okezone.com](https://www.okezone.com), several world health experts say this virus is never expected to disappear. This requires humans to adapt to new environmental conditions, or "new normal". This new order requires new policies and systems to deal with these changes (Agregasi VOA, 2021; Duarte, 2021).

One form of new habit during the pandemic is working remotely, generally done at home, better known as work from home or abbreviated as WFH. This way of working had been initiated and implemented, especially in developed countries, long before the pandemic, with considerations of efficiency. However, this method was accelerated to be applied globally, both in the private sector and the public sector, as an effort to reduce the rate of spread of the Covid-19 virus. Various studies describe the benefits of WFH for individual employees and organizations. With WFH, employees have more accessible and flexible time, providing more free or flexible time for workers to produce a better life balance (Rahayu & Muna, 2021). In addition, WFH can reduce operational costs that must be incurred by nonemployees so that it can be profitable for the company (Fauzi et al., 2022).

The WFH policy in the government sector in Indonesia has also been implemented and accelerated since the Covid-19 pandemic. Although, the discourse on working outside the office in the form of flexible working hours or WFH itself had been developed and studied before the Covid-19 pandemic (Mungkasa, 2020). Meanwhile, during a pandemic, the WFH policy was part of various policies issued by the government within the framework of regulating people's mobility, new health protocols, and work systems within government organizations. WFH was implemented by both the central government and regional governments to reduce employee mobility to prevent potential transmission while still paying attention to the quality of public services.

It initially regulated the implementation of WFH for State Civil Servants (ASN) within the government through a Circular Letter from the Ministry of Empowerment of State Apparatuses and Bureaucratic Reform (Ministry of PAN-RB) Number 25/2021 concerning Amendments to SE Menpan-RB Number 23/2021 concerning Adjustments ASN Employee Work System during PPKM implementation during the Covid-19 pandemic. This policy has an impact on the existence of other regulations that are in line with the policy of limiting community mobility, including policies relating to the prohibition of ASNs taking leave and going home, which are accompanied by threats of cutting salaries and performance benefits if there are ASNs who do not comply with this policy. This policy also needs to include the urgency for ASN to maintain performance even though they are not working in the office (Bramasta, 2021).

Provisions regarding performance for ASN have been better regulated through Law Number 5 of 2014 concerning State Civil Apparatus and Government Regulation 11 of 2017 concerning Management of Civil Servants (PNS). Referring to these provisions, ASN is a profession that must manage and develop itself, be accountable for its performance, and apply performance principles in implementing ASN management. It was further said that ASN must be able to manage and be responsible for its performance under any circumstances. In other words, ASN must also maintain their best performance despite working from home during a pandemic. Meanwhile, various factors heavily influence employee performance; working conditions in the office or home can also affect these factors.

In general, employee performance is related to how the product or result of what is attempted or assigned by an organization to its employees. Fathia (2021) describes performance as the result of employee work in achieving organizational goals. Performance is completing company tasks following employee responsibilities (Malayu, 2017). Performance can also be an indicator of the quality and quantity employees achieve. As stated by Mangkunegara (2016), employee performance is the result of a person's work in quality and quantity that employees have earned in carrying out their duties according to the responsibilities given by the organization where he works.

Employees' success level in completing their work is commonly called the "level of performance". A high-performance level can indicate that the employee has relatively high productivity. Furthermore, the organization can run effectively if employee productivity is very good. In other words, an organization's continuity is determined by its employees'

performance (Astianto & Suprihadi, 2014). Conversely, the existence of an organization is also essential to support employee performance. For this reason, organizational processes or mechanisms must be able to maximize the productivity of their employees. Both from an individual and organizational perspective, there are at least thirteen factors that can affect employee performance, namely: work plan, knowledge, employee skills, work motivation, leadership style, leadership, personality, organizational culture, job satisfaction, work environment, loyalty, commitment, and work discipline (Narande & Kasmir, 2017).

The link between WFH and employee performance can be seen directly and indirectly. Various literatures discuss the direct effect of WFH on employee performance. Heryadi et al. (2022) state that WFH significantly affects employee performance and productivity. Meanwhile, studies related to the effect of WFH on motivation—as one of the factors that influence performance show that WFH affects motivation and performance (Pristiyono et al., 2020). The results of Pristiyono et al.'s research provide an overview of the concept of working from home in education, especially higher education, where educational/teaching activities are carried out online with an application that can be used jointly by lecturers and students. However, there are also studies indicating doubts experienced by several agencies concerned about a decrease in employee performance which can affect overall organizational performance (Rahmadani et al., 2023). Employee motivation to work is also influenced by various factors, both from the individual's internal side and external environmental factors (Christin & Mukzam, 2017). Concerning WFH, internal factors include boredom from routines, working conditions, and home environment. As for external factors, incomplete supporting facilities and infrastructure for working at home can hinder their performance in serving the community well.

The public's perception still describes the desire for WFH to be implemented after the pandemic. However, there are still differing views for and against implementing WFH, especially motivation related to the quality of employee performance. As reported by *cnbcindonesia.com*, 91% of workers in the United States wish they could work several hours at home (Sorongan & Arbar, 2022). In Indonesia itself, WFH is also still in demand. As reported by *katadata.com*, 68% of respondents hope there is a combination of working at the office and at home. This means that they will increasingly adopt the model of working outside the office or working remotely along with advances in information technology and demands for efficiency. Meanwhile, regarding WFH for employees, the Ministry of Administrative Reform and Bureaucratic Reform claims that employees can still work well as long as the implementation flexibility of the work location policy (Kencana, 2020).

From these various studies, the study of the effect of WFH on multiple factors that affect performance is more in the private sector context, considering that this practice has been known for quite a long time. Meanwhile, research on WFH in government, especially in Indonesia, is still very limited because this policy has only been implemented since the Covid-19 pandemic. So, based on this, more research is still needed regarding implementing WFH policies in government organizations. This research focuses on the Indonesian government sector, specifically the Office of the Ministry of Religion in Purbalingga Regency, and its study of the relationship between WFH, work motivation, and employee performance in this specific context. Several previous studies discussed WFH and work motivation influencing performance. Meanwhile, the novelty of this research is the study of the effect of WFH on performance but using motivational intervening variables.

One of the government agencies being considered as a location for an empirical study of the effect of WFH on employee performance is the Office of the Ministry of Religion of Purbalingga Regency, considering that this office also enforced WFH policies during the pandemic. As a government agency that oversees several work units, such as the Office of Religious Affairs (KUA) at the sub-district level and Madrasah

Ibtidaiyah/Tsnawiyah/Aliyah, both public and private throughout Purbalingga district, the office of the Ministry of Religion of Purbalingga Regency has the responsibility of supervising and evaluating employee performance as long as WFH rules are enacted. For this reason, this research aims to look at officials' and employees' perceptions of WFH policies concerning individual motivation and performance. It is hoped that the results of this study can also become a consideration as to whether WFH can become the "new normal" within government organizations.

Based on initial observations, the performance of employees at the Office of the Ministry of Purbalingga Regency can be seen in *Sasaran Kinerja Pegawai (SKP)* report, prepared annually by each employee. This value is calculated from the performance target achieved for one year and the value of work behaviour. Based on the report, it is obtained an illustration that, in general, employees have good work performance (score 90-120). The potential for decreased performance arises after implementing the WFH policy during the Covid-19 pandemic.

Since the implementation of the WFH policy, employees feel they are not ready to work at home because of the limited supporting infrastructure they have to support the work system. It is suspected that this has reduced employee motivation to maximize performance. Many employees feel that working with the WFH model is the same as taking a day off because they cannot produce as much work as when working in an office. Communication constraints with colleagues and superiors are also considered to have hindered the process of completing work assigned to each employee, not to mention the problem of distraction from family members, which causes employees to feel unfocused at work and unable to manage time properly between work time and private time with family.

Based on the background description above, this study aims to analyze the effect of Work From Home on employee performance with the Intervening variable of Work Motivation. The contribution of this research is that it can be useful for policymakers, especially in the Office of the Ministry of Religion of Purbalingga Regency, as material for evaluating Employee Performance and Employee Motivation with the WFH system in improving the quality of community services. This study has several implications that can significantly contribute to understanding the dynamic interactions between the Covid-19 pandemic, remote work policies such as Work From Home (WFH), employee motivation, and performance in the Indonesian government sector. These implications span theoretical and practical dimensions, offering valuable insights for policymakers, organizational leaders, researchers and practitioners. By highlighting the complex relationship between WFH, work motivation, and employee performance in the Indonesian government sector, this study offers actionable insights that have the potential to shape policy, strengthen organizations, and promote the well-being of government employees in a rapidly changing work landscape.

## 2. RESEARCH METHOD

This research will use three variables: independent variables or independent variables, intermediate or intervening variables, and dependent variables or dependent variables. In general, this study examines the effect of WFH (X) on individual employee performance (Y), where employee motivation (M) is used as an intervening variable.

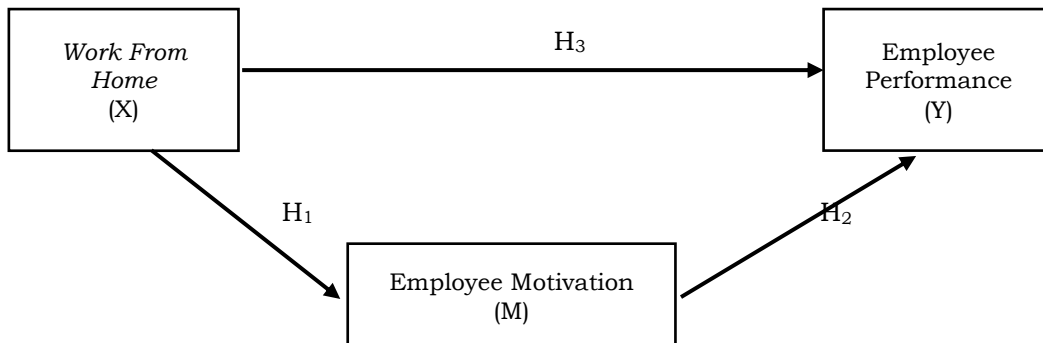


Figure 1. Hypothesis Framework

Following the hypothetical framework in Figure 1 above, the research hypothesis consists of a)  $H_1$  = There is an influence from WFH (X) on Employee Performance (Y); b)  $H_2$  = There is an influence from WFH (X) on Work Motivation (M); and c)  $H_3$  = There is an influence from WFH (X) on Employee Performance Through Work Motivation (M).

This research is based on the positivism paradigm in which reality is seen as concrete, observable, and measurable (Hamdi & Ismaryati, 2019). The nature of this research is quantitative research used to explain the relationship between variables (Ghozali, 2016). This research is also a non-experimental study in the form of a survey of samples in a population.

The research location was the Office of the Ministry of Religion, Purbalingga Regency. Meanwhile, the unit of analysis is an employee with civil servant status. The sampling technique used the saturated sampling method, which collects respondents from all population members (Elvera & Astarina, 2021). This method was chosen considering the relatively affordable location of the respondents, so it is hoped that it can generalize with relatively small errors. The number of samples can be seen in Table 1.

Table 1. Number of Samples

Position	Total
Structural	38
1. Echelon III	1
2. Echelon IIs	5
3. Executor	32
Functional	15
Total	53

The data collection method in this study was carried out mainly through a survey in the form of a questionnaire. The scale used to measure respondents' opinions is a Likert scale of 1-5, where each number represents a value as follows: 1 = strongly disagree, 2 = disagree, 3 = disagree, 4 = agree, and 5 = strongly agree. The nature of the questions on the questionnaire uses an ordinal scale. Data analysis to measure direct effect was carried out using multiple regression analysis, coefficient of determination, F statistical test, and t statistical test. At the same time, the analysis uses path analysis to see the relationship between variables through intervening variables. In carrying out research analysis, SPSS software will be used for data analysis.

### 3. RESULTS AND DISCUSSIONS

#### 3.1 Characteristics of Respondents

Respondents in this study were taken from employees of the one-roof Office of the Ministry of Religion of Purbalingga Regency, all of whom were State Civil Apparatus

(ASN). A description of the characteristics of the respondents can be seen in Table 2 below.

Table 2. Characteristics of Respondents

No.	Characteristics	Criteria	Total	%
1	Gender	1. Man	34	64
		2. Woman	19	36
		Total	53	100
2	Age	1. 18 to 30 years	-	-
		2. 31 to 40 years	8	15
		3. 41 to 50 years	21	40
		4. 51 to 58 years	24	45
		Total	53	100
3	Years of service	1. 0 to 10 Years	2	4
		2. 11 to 20 Years	30	56
		3. 21 to 30 years	14	26
		4. Over 30 Years	7	13
		Total	53	100
4	Education	1. Junior high school/ Equivalent	-	-
		2. Senior high school/ Equivalent	8	15
		3. Diploma I/II/III	9	17
		4. Strata 1 /Diploma (IV)	27	51
		5. Strata 2 (S2)	9	17
		6. Strata 3 (S3)	-	-
		Total	53	100
5	Position	1. Leader (Es III/IV)	6	11
		2. Functional	15	28
		3. Executor	32	61
		Total	53	100
6	Distance between home and place of work	1. 0 to 5 Km	20	38
		2. 6 to 10 Km	14	26
		3. 11 to 15 Km	10	19
		4. Above 15 Km	9	17
		Total	53	100

Source: Processed data

Based on the distribution of respondents in Table 3, it can be seen that the number of respondents according to gender was 53; the majority were male, while the number of female respondents was 19. Regarding age, eight respondents were aged 31-40 years, 21 were aged 41-50 and 24 were aged 51 and over. Table 2 also shows that 51% (27 people) have a bachelor's degree, and respondents with high school education have the least number, namely eight people. According to years of service, 56% (30 people) had 11-20 years of service, while 13% (7 people) of respondents had more than 30 years of service.

### 3.2 Classic Assumption Test

In this study, data analysis uses path analysis, where path analysis is the development of multiple linear regression analysis, so classical assumption testing must be carried out. The results of testing the classical assumptions will be explained in Table 3.

Table 3. Normality Test

Kolmogorov Smirnov Test Results Variable X to Z		
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		53
Normal Parameters a,b	Mean	0E-7
	Std. Deviation	4.31336313
Most Extreme Differences	Absolute	.099
	Positive	.084
	Negative	-.099

Kolmogorov-Smirnov Z		.720
Asymp. Sig. (2-tailed)		.678
a. Test distribution is Normal.		
b. Calculated from data.		
Kolmogorov Smirnov Test Results Variables X and Z Against Y One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		53
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	4.78523009
Most Extreme Differences	Absolute	.101
	Positive	.101
	Negative	-.064
Kolmogorov-Smirnov Z		.735
Asymp. Sig. (2-tailed)		.652
a. Test distribution is Normal.		
b. Calculated from data.		

In accordance with the analysis of the normality test of the Symp.Sig (2-tailed) variable X to Z of 0.678 and X and Z to Y of 0.652. Because the significance value is greater than 0.05 ( $0.678 > 0.05$ ) and ( $0.652 > 0.05$ ), this shows that the above data is normally distributed.

Table 4. Multicollinearity Test

Model	Coefficients <sup>a</sup>						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF	
	B	Std. Error	Beta					
1 (Constant)	21.423	9.342		2.293	.026			
X.TOTAL	.069	.134	.058	.518	.606	.931	1.074	
Z.TOTAL	.886	.157	.630	5.646	.000	.931	1.074	

a. Dependent Variable: Y.TOTAL

Based on Table 4 above, it can be seen that the tolerance values for all independent variables are 0.931 and 0.931 (greater than 0.1), and the Variance Inflation Factor (VIF) values are 1.074 and 1.074 (less than 10); these means that the regression model has no symptoms of multicollinearity.

Table 5. Heteroscedasticity Test

Model	The Breush Pagan Test					
	Coefficients <sup>a</sup>					
	Unstandardized Coefficients	Standardized Coefficients	t	Sig.		
B	Std. Error	Beta				
1 (Constant)	-12.834	58.987		-.218	.829	
X.TOTAL	-.637	.845	-.108	-.754	.455	
Z.TOTAL	1.321	.991	.192	1.334	.188	

a. Dependent Variable: u2ii

Based on Table 5 above, it can be seen that the Breush pagan test values sig X and Y were 0.455 and 0.188 (greater than 0.05); this can show that the regression model does not show symptoms of heteroscedasticity.

### 3.3 Path Analysis Test

Based on the SPSS program analysis, the regression results obtained between WFH on work motivation can be seen in Table 6.

Table 6. Effect of WFH on Work Motivation

Model	Coefficients <sup>a</sup>					
	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1	(Constant)	40.392	6.126		6.594	.000
	X.TOTAL	.223	.115	.262	1.938	.058

a. Dependent Variable: Z.TOTAL

From the regression results obtained, the regression equation can be made as follows:

$$M (\text{Work Motivation}) = \alpha + a(\text{WFH}) + e1$$

$$M (\text{Work Motivation}) = \alpha + X + e1$$

$$M (\text{work motivation}) = 0.262 X$$

The equation in Table 6 above means that the WFH regression coefficient has a positive value of 0.262 while the value is sig.0.58 (greater than 0.05); this shows that WFH does not directly affect work motivation. The work system imposed by the office does not affect employee motivation during the pandemic.

Table 7. Effect of Motivation on Performance

Model	Coefficients <sup>a</sup>					
	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1	(Constant)	21.423	9.342		2.293	.026
	X.TOTAL	.069	.134	.058	.518	.606
	Z.TOTAL	.886	.157	.630	5.646	.000

a. Dependent Variable: Y.TOTAL

The results of the SPSS calculations in Table 7 show that the coefficient of work motivation has a positive value of 0.630 while the value is sig.0.000 (smaller than 0.05); this shows that work motivation has a significant and positive effect on employee performance. This explains that good and appropriate motivation can improve employee performance. At the same time, the WFH coefficient value produces a sig value of 0.606 (greater than 0.05); this can illustrate that WFH has no significant effect on work motivation. Employee motivation remains high during WFH because, with WFH, employees feel safe avoiding Covid 19. So they are comfortable working at home.

### 3.4 Hypothesis Testing

The results of the coefficient of determination between WFH and work motivation on employee performance can be seen in Table 8 below:

Table 8. WFH Determination Coefficient and Work Motivation on Employee Performance

Model	Model Summary			
	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.648 <sup>a</sup>	.420	.396	4.880

a. Predictors: (Constant), Z.TOTAL, X.TOTAL

The R-value in Table 8 is 0.648, indicating a multiple correlation (WFH and work motivation) with performance. The variation in Adjusted Value and R Square of 0.396 shows that the contribution role of WFH and work motivation can explain 42% of performance variables. The remaining 58% is influenced by other variables not included in this study.

Table 9. WFH Determination Coefficient on Work Motivation

Model	Model Summary			
	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.262 <sup>a</sup>	.069	.050	4.355

a. Predictors: (Constant), X.TOTAL

Table 9's R-value of 0.262 shows the correlation between WFH and work motivation. Considering the variation in Adjusted Value and R Square of 0.50, which shows the contribution of the WFH variable to work motivation of 50%, the rest is influenced by other variables not included in this study.

Table 10. T-test (Partial) Work Motivation Variable on Employee Performance

Model	Coefficients <sup>a</sup>					
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	40.392	6.126		6.594	.000
	X.TOTAL	.223	.115	.262	1.938	.058

a. Dependent Variable: Z.TOTAL

Table 11. T-test (Partial) WFH Variable and Work Motivation on Employee Performance

Model	Coefficients <sup>a</sup>					
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21.423	9.342		2.293	.026
	X.TOTAL	.069	.134	.058	.518	.606
	Z.TOTAL	.886	.157	.630	5.646	.000

a. Dependent Variable: Y.TOTAL

From the regression test results in Table 11 using SPSS 20.0, the t-count of variable X is 0.518 because the value of t-count < t-table (0.518 < 2.293), then H<sub>0</sub> is accepted. This means there is no significant effect between WFH and increased employee performance at the Office of the Ministry of Religion of Purbalingga Regency. Apart from that, to carry out the significance test, it can be seen from the significance output of 0.606. Because the significance level is greater than 0.05 (0.606 > 0.05), it can conclude that WFH does not affect employee performance. Thus the first hypothesis is rejected.

From the regression test results in Table 10 using SPSS 20.0, the t-count of variable X is 1,938 because the value of t-count < t-table (1,938 < 6,594), then H<sub>0</sub> is accepted. This means there is no significant effect between WFH and increased employee motivation at the Office of the Ministry of Religion of Purbalingga Regency. In addition, with the significance test, it can see that the significance output is 0.58. Because the significance level is greater than 0.05 (0.58 > 0.05), it can conclude that WFH does not affect employee motivation. Thus the second hypothesis is rejected.

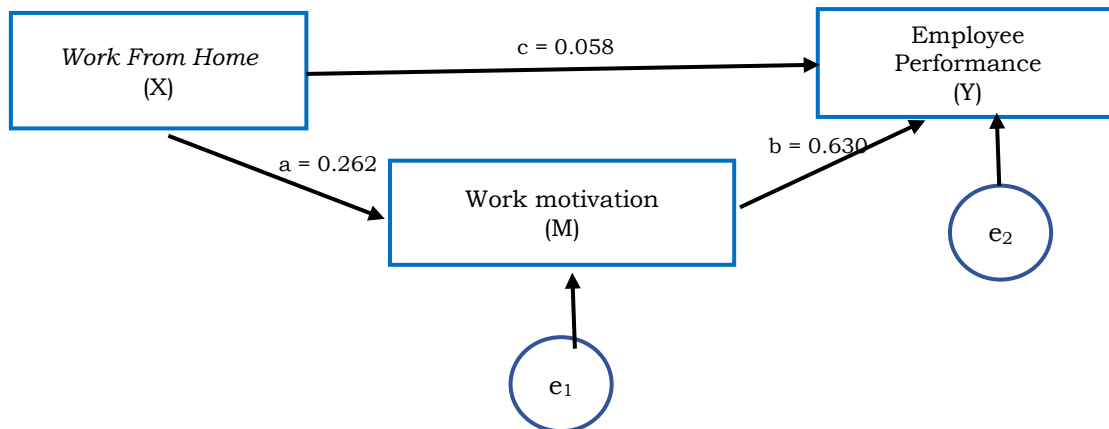


Figure 2. Work Motivation mediates results of Path Analysis Variable WFH and Employee Performance

WFH's direct effect on performance	= $c$
	= 0.058
The indirect effect of WFH on performance	= $a * b$
	= $0.262 \times 0.630$
	= 0.165
Total influence (WFH on Performance)	= $c + (a * b)$
	= $0.058 + 0.165$
	= 0.223

The path analysis test showed that the value of the direct influence of WFH was smaller than the indirect. The direct effect of WFH on performance is 0.058, and the indirect effect is 0.165. Because the value of the direct impact is smaller than the indirect effect ( $0.058 < 0.165$ ), it can state that motivation can be used as an intervening variable from WFH on employee performance. While the total value of the influence of WFH directly and not obtained a total value of 0.223. The magnitude of the error value on each effect of the independent variable on the dependent variable can be obtained through the following calculations:

$$e^1 = \sqrt{(1 - R^2)} = \sqrt{1 - 0.262^2} = 0.965$$

$$e^2 = \sqrt{(1 - R^2)} = \sqrt{1 - 0.223^2} = 0.975$$

In the trimming theory, testing the validity of the research model is observed by calculating the total determination coefficient as follows:

$$\begin{aligned}
 R^2m &= 1 - (e^1)^2(e^2)^2 \\
 &= 1 - (0.965)^2(0.975)^2 \\
 &= 1 - (0.931)(0.950) \\
 &= 0,114 = 11,4\%
 \end{aligned}$$

The coefficient of determination is 11.4%; thus, the coefficient of determination is close to 0. The closer the value is to 0, the smaller the influence between the independent and dependent variables. In the path analysis image, Figure 2 shows the direct effect of WFH on the performance of 0.058. At the same time, the indirect effect through motivation is  $0.262 \times 0.630 = 0.165$ . The calculation results show that the indirect impact of work motivation is greater than the direct effect on performance. These results

indicate that WFH indirectly impacts employee performance through work motivation. Or it can be concluded that work motivation is the variable that mediates between WFH and performance, so the third hypothesis is accepted.

### 3.5 Discussion

#### a. Effect of WFH on Employee Performance

In testing the first hypothesis, the Partial Test (t-test) was used, which was processed using the SPSS program version 20.0 where to see the partial effect of the WFH variable (X) on Employee Performance (Y). From the results of the tests carried out, it was obtained that the t-count value of the WFH variable was 0.518 with sig.0.606. This shows that  $t\text{-count} < t\text{-table}$ , where  $0.518 < 2.293$  (t-table), in other words, the first hypothesis is rejected because  $0.606 > 0.005$ . The t-test results show that WFH (X) does not directly influence employee performance (Y) at the Office of the Ministry of Religion, Purbalingga Regency.

This is different from the results of previous research from Setiawan & Fitrianto (2021) with a study entitled "*Pengaruh Work from Home (WFH) terhadap Kinerja Karyawan pada Masa Pandemi Covid-19*". This study's results show that WFH significantly influences employee performance during the Covid-19 period. Employees feel there is no freedom like working from the office and the lack of effective implementation of work from home. Employees depend on the work of the company machine. Employee performance is experiencing obstacles. Employees can not get the job done quickly. Likewise, the research conducted by Pristiyono et al. (2020) found that WFH had a direct and significant effect on performance.

Attention to performance is necessary for an organization or company. Performance is not just achieving results but broadly needs to pay attention to other aspects of the definition of performance. According to Prawirosentono (2008), quoted from Ondi et al. (2023), performance is the result of work that can be achieved by a person or group of people in an organization according to their respective authorities and responsibilities to achieve the goals of the organization concerned legally, not violating the law and following morals as well as ethics.

#### b. The Influence of WFH on Work Motivation

In testing the second hypothesis, the Partial Test (t-test) was used, which was processed using the SPSS version 20.0 program where to see the direct effect of the WFH variable (X) on the work motivation variable (Z). From the results of the tests carried out, it was obtained that the t-count value of the WFH variable was 1.938 with a sig.0.058 value. This shows that  $t\text{-count} < t\text{-table}$ , where  $1.938 < 6.594$  (t-table); in other words, the second hypothesis is rejected because  $0.058 > 0.05$ . This means that the t-test results show that WFH (X) does not significantly affect work motivation (Z) at the Office of the Ministry of Religion, Purbalingga Regency.

This differs from previous research conducted by Nurhasanah & Winarno (2021). This study obtained the results of partial hypothesis testing that the WFH variable significantly affected employee motivation at the Soekarno Hatta Bandung branch of the Employment BPJS. Changes in the way of work can affect work motivation. Good working conditions can motivate employees to work well (Islam & Deegan, 2008). Conversely, poor working conditions will reduce employee motivation.

According to Susanti et al. (2021) that working from home (WFH) has five success factors, namely: the concept of planning a directed work system, strengthening communication systems, procurement of training managers, socialization of work from home (WFH) flow systems, and evaluation of the effectiveness of implementing work from home systems. The mindset of employees is one pattern of success in achieving the quality and quantity of work. Effectiveness is the utilization of existing resources in

supporting work processes. Applying work-from-home (WFH) requires employees to be independent and committed.

c. Effect of Work Motivation on Employee Performance

In the next test, a partial test (t-test) was used, which was processed with the SPSS version 20.0 program, which was to see the direct effect of the work motivation variable (Z) on employee performance (Y). The test results showed that the t-count of the motivation variable was 5,646 with a sig.0.000 value. This indicates that t-count > t-table is significant in employee performance. The same results are also t-table, where  $5,646 > 2,293$  (t-table); this means that the t-test results show that motivation (Z) significantly influences employees' performance (Y) at the Office of the Ministry of Religion, Purbalingga Regency.

Based on this study states that motivation influences employee performance. This explains that the results of this study can support and strengthen the existing theory, which states that motivation can encourage a person to achieve maximum work performance; it will affect employee performance and can affect morale (Mangkunegara, 2016). Besides that, this research is also supported by the results of previous research by Nurhasanah & Winarno (2021), which is a reference which states that motivation has a significant effect on employee performance. Studies in a private company by Abid & Safiih (2021) and Ekhsan (2019) show that work motivation significantly impacts employee performance. Research produced by Nauval et al. (2022) when examining this relationship to the performance of a government agency. The better the provision of motivation to employees, will generate the more performance to support overall organizational performance.

Furthermore, it can be explained in detail that the two dimensions of motivation, namely intrinsic and extrinsic factors, influence the three dimensions of performance: employee abilities, work discipline and innovative behaviour. Motivation will be able to cause, channel and support human behaviour so that they want to work hard and enthusiastically achieve satisfying results. Motivation is increasingly essential because superiors distribute work to their subordinates to do well and integrate it to the desired goals. Thus can interpret motivation as encouraging a person to behave in a certain way to achieve his goals. Performance is an employee's work process in achieving results through several stages and work procedure agreements. Fahmi explained that performance is a measurable work process through work agreements (Carolina et al., 2014). Mangkunegara explained that performance results from work through the quality and quantity of employees according to their duties and responsibilities (Mangkunegara & Waris, 2015).

d. Effect of WFH on Employee Performance with Work Motivation as an Intervening Variable

The results of the intervening analysis show that WFH affects the performance of employees at the Office of the Ministry of Religion in Purbalingga Regency through work motivation, where the direct effect of WFH on performance is 0.058. At the same time, the indirect impact through motivation is  $(0.262) \times (0.630) = 0.165$ . The calculation results obtained show that indirectly, through WFH, work motivation affects performance. This differs from the results of direct calculations, which illustrate that WFH does not affect employee performance.

Work motivation is the variable that mediates the effect of WFH on performance. Thus the WFH system implemented at the Office of the Ministry of Religion in Purbalingga Regency during the Covid-19 period could run optimally. Employees' high motivation will impact the increased productivity and quality of work. Providing high motivation given mainly by leaders to their employees can also make employees more focused and attentive to efforts to achieve good work results, and according to office

expectations, this can foster high employee performance. To motivate employees, leaders must know the motives and motivations desired by employees because people want to work to meet both conscious and unconscious needs, in the form of material or non-material, physical and spiritual (Begawati & Wulandari, 2022).

#### 4. CONCLUSION

Based on the results of the analysis that has been carried out, WFH does not significantly affect the work motivation of employees at the Office of the Ministry of Religion, Purbalingga Regency. Related to the second research question, namely the relationship between work motivation and employee performance, it can be concluded that partially work motivation does not significantly influence employee performance at the Office of the Ministry of Religion, Purbalingga Regency. Related to the third research question, namely the relationship between WFH and employee performance, it can be concluded that WFH indirectly affects employee performance through work motivation at the Office of the Ministry of Religion, Purbalingga Regency. The results of the path analysis used to test the effect of WFH on employee performance through the intervening variable, namely work motivation, show a positive impact. This indicates that the work motivation of employees of the Office of the Ministry of Religion of Purbalingga Regency during WFH can significantly improve employee performance. The implications and contributions of this research are that it has the potential to influence policy decisions, improve employee well-being and productivity, contribute to academic understanding, and guide effective remote work practices in the Indonesian government sector. By examining the complex relationship between WFH, work motivation and employee performance, this study can offer practical insights and recommendations addressing the unique challenges and opportunities government employees face in this evolving work landscape faces.

There are limitations in this study related to variables and research locus. This study is limited to three variables, so other relevant variables are still needed for future development to enrich the analysis results. As for the research locus, it is a government agency so subsequent research can be carried out at other, broader locuses or in the form of case studies at several locations. The results of this study strengthen the concept of the effect of WFH on performance with the connecting variable of work motivation. However, the model can only explain the relationship between WFH and motivational intervening variables. For this reason, further research is needed on other variables, such as organizational commitment, leadership style, job satisfaction, communication effectiveness, technological preparedness, work-life balance, team collaboration, stress and burnout, employee development opportunities, and performance evaluation metrics.

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