

**KEPUASAN KERJA - KARAKTERISTIK PEKERJAAN, PENGATURAN KERJA
YANG FLEKSIBEL, DAN KESEIMBANGAN KEHIDUPAN KERJA
BERDAMPAK PADA KEPUASAN KERJA DI ANTARA PARA PEKERJA
KANTOR AKUNTAN PUBLIK**

**CRAFTING SATISFACTION –JOB CHARACTERISTICS, FLEXIBLE
WORKING ARRANGEMENTS, AND WORK-LIFE BALANCE IMPACT ON JOB
SATISFACTION AMONG PUBLIC ACCOUNTING FIRM WORKERS**

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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh karakteristik pekerjaan (“JCM”), pengaturan kerja fleksibel (“FWA”), dan keseimbangan kehidupan kerja (“WLB”) terhadap kepuasan kerja (“JS”) karyawan Kantor Akuntan Publik (“KAP”) di DKI Jakarta dan sekitarnya (“Jabodetabek”). Selain itu, penelitian ini juga bertujuan untuk mengetahui peran mediasi work-life balance pada karakteristik pekerjaan dan pengaruh flexible work arrangements terhadap kepuasan kerja. Penelitian ini dilakukan dengan melakukan survei terhadap 123 pekerja KAP di wilayah Jabodetabek yang sedang dan/atau pernah bekerja di KAP dan telah bekerja di KAP tersebut selama minimal satu tahun. Penelitian ini menggunakan metode non-probability sampling-purposive sampling, dengan teknik pengambilan sampel convenience sampling.

JCM memiliki pengaruh positif yang signifikan terhadap WLB dan JS, baik secara langsung maupun melalui mediasi WLB. Sementara itu, FWA tidak memiliki pengaruh positif yang signifikan terhadap WLB dan JS, baik secara langsung maupun melalui mediasi WLB. JCM secara signifikan meningkatkan JS dan WLB bagi pekerja KAP. JCM juga lebih kuat dalam meningkatkan JS secara langsung, dibandingkan dengan melalui mediasi WLB. Namun, variabel yang paling signifikan yang dapat meningkatkan kepuasan kerja pekerja KAP adalah WLB. Oleh karena itu, manajemen KAP harus lebih menekankan dan memperhatikan WLB para pekerjanya dan JCM dari pekerjaan mereka, termasuk dimensi JCM dari pekerjaan KAP. Penelitian ini memberikan penjelasan mengenai pengaruh variabel penelitian JCM, FWA, WLB, dan JS, dimana saat ini belum ada penelitian yang memberikan hasil mengenai pengaruh variabel-variabel tersebut terhadap subjek penelitian terkait yang serupa.

Kata Kunci: Kantor Akuntan Publik, Karakteristik pekerjaan, Keseimbangan kehidupan kerja, Kepuasan kerja Pengaturan kerja yang fleksibel.

ABSTRACT

The purpose of this research was to determine the influence of job characteristics (“JCM”), flexible work arrangements (“FWA”), and work-life balance (“WLB”) on job satisfaction

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(“JS”) of Public Accounting Firm (“KAP”) workers in DKI Jakarta and its surrounding areas (“Jabodetabek”). Apart from that, this research also aimed to determine the mediating role of work-life balance on job characteristics and flexible work arrangements' influence on job satisfaction. This research was conducted by surveying 123 KAP workers in the Jabodetabek area who are currently and/or have worked with FWA and have worked at KAP for at least a year. This research uses a non-probability sampling method—purposive sampling, with a convenience sampling technique.

JCM has a significant positive influence on WLB and JS, both directly and through WLB mediation. Meanwhile, FWA does not have a significant positive influence on WLB and JS, either directly or through WLB mediation. JCM significantly increases JS and WLB for KAP workers. JCM can also be more potent in improving JS directly, compared to through WLB mediation. However, the most significant variable that can increase job satisfaction of KAP workers is WLB. Therefore, KAP management should emphasize and pay more attention to the WLB of their workers and the JCM of their work, including the JCM dimensions of KAP work. This research provides an explanation of the influence of the research variables JCM, FWA, WLB, and JS, where currently, no research has provided results on the influence of these variables on similar related research subjects.

Keywords: Flexible working arrangement, Job characteristics, Job satisfaction, Public Accounting Firm, Work-life balance.

1. INTRODUCTION

After the emergency status of the COVID-19 pandemic was officially lifted by the World Health Organization (WHO) on May 5, 2023, society entered a new normal era, where workers returned to work face-to-face or implemented a hybrid work model while still paying attention to health and safety protocols against the transmission of COVID-19 (Ministry of Finance of the Republic of Indonesia, 2020). Several private companies in the Jabodetabek area have also issued their policies regarding their work models, where differences can be found between one company's work model and another (work from office, work from home, or hybrid work model).

Work from home (“WFH”) or remote working or FWA means that workers do not need to come to the office and meet face-to-face with other workers to conduct work activities, but rather to work remotely. The FWA regulations applied by one company may differ from those of another, depending on the company's internal decisions or regulations. In general, FWA has several advantages, such as (1) reducing company operational costs, (2) increasing workers flexibility, (3) increasing workers productivity, (4) increasing job satisfaction, (5) increasing WLB, (6) minimizing disruption to the work environment in the office, and (7) workers can be closer to their families. On the other hand, FWA also has several

general disadvantages, namely (1) difficulty in supervising workers, (2) decreased work motivation, (3) interference within working environments outside of office, (4) miscommunication, (5) decreased data security, (6) increased home/personal operational costs, and (7) difficulties due to some nature of work which cannot be done from outside the office (Directorate General of State Assets (DJKN), 2020).

According to a survey by McKinsey and Company (2021), hybrid work models will become much more common in the future because they are considered to be very beneficial for both employees and organizations. From a worker perspective, a hybrid work model can provide better flexibility and WLB, while from an organizational perspective, a hybrid work model can increase profits by increasing productivity and reducing fixed costs. In line with the explanation above, the studies on the impact of WFH/remote working/FWA on WLB have found a mix of positive and negative results (Nurmayanti et al., 2022).

In practice, especially in the Jabodetabek area, FWA is applied to many types of work in various industries, each of which has a different nature, different ways of doing the work, and different obligations and demands. Therefore, whether FWA positively or negatively impacts workers cannot be generalized to all types of work and/or industry types. It is widely known that KAPs require their professional workers to work long hours, which can increase workers' stress and fatigue levels, reduce job performance and satisfaction, and increase intentions to change jobs (Bakarich et al., 2022). It was found that 15% of junior auditors who had just joined KAP resigned during their first year of work, and less than 50% of junior auditors who joined KAP stayed in their second year. Such high turnover rates increase employee acquisition costs and waste investment in training and development. The results of descriptive statistics in research by Sulistyo (2017) showed that the turnover rate for auditors at KAP in Indonesia is 56.3%.

A pleasant emotional state caused by assessing work as a form of job achievement forms job satisfaction (Thiagaraj & Thangaswamy, 2017). In addition, Herzberg's two-factor theory suggests that an individual's relationship with work is something fundamental and an individual's attitude towards work can be very good based on success or failure, where two factors that can cause feelings of satisfaction

or dissatisfaction are: (1) hygiene factors (for example, company policies, interpersonal relationships with coworkers and superiors, salary), and (2) motivation factors (for example, achievements, awards, promotions). Based on previous research examining job satisfaction, various factors influence job satisfaction such as job characteristics, FWA, and work-life balance (Bellmann & Hübler, 2020; Kutllovci & Zhushi, 2022; Mary, 2021; Palumbo et al., 2021; Peprah, 2023; Rai, 2021).

In March 2020, the emergence of COVID-19 in Indonesia also impacted the work arrangements of KAP workers. To minimize the spread of the COVID-19 virus, KAP also applies WFH or FWA as its default work arrangements when possible. In accordance with the explanation above, the implementation of FWA and all the changes it brought also impacted KAP workers' WLB while also considering the factor that KAP workers are often required to provide high-quality service with minimal errors as providers of audit, review, and assurance services related to financial information of various companies; and thus, often work long hours through overtime. Therefore, it could be a consideration for KAP management to implement a flexible work model and/or working arrangement to suit the needs and preferences of KAP workers so that it can better support the WLB and JS of KAP workers.

However, it is not yet possible to know with certainty the impact of FWA implementation on WLB, especially in the KAP environment, specifically KAP in the Jabodetabek area, which also considers the JCM of KAP employees. Apart from that, it is also not yet possible to know with certainty the influence of FWA, JCM, and WLB on the job satisfaction of KAP workers. Therefore, this research was conducted to analyze the influence of JCM and FWA on JS, with WLB mediation in the KAP environment in Jabodetabek area.

2. LITERATURE REVIEW AND HYPOTHESIS

JCM influence on JS

Job characteristics positively influenced job satisfaction, as shown in research conducted by Rai (2021) on 622 Junior Management Grade–Scale I personnel working in 27 Public Sector Banks (PSB) in India. More specifically, in research

conducted by Sawalha et al. (2019) on 157 Gulf Cooperation Council (GCC) faculty members, job characteristics consisting of task identity, autonomy, feedback, and skill variety have a significant positive influence on job satisfaction among faculty members.

H1: JCM has a significant positive effect on JS.

FWA influence on JS

Remote working/ WFH/ FWA increases job satisfaction compared to working from the office. In addition, if remote working takes place outside working hours based on the contract, job satisfaction will be lower. Remote working is positively associated with job satisfaction if it is explicitly agreed to through a contract. Employees who work remotely have higher job satisfaction than those who want to work remotely if done under a strict contractual agreement rather than a non-binding commitment (Bellmann & Hübler, 2020). Remote working triggers increased work motivation, increasing job satisfaction (Palumbo et al., 2021).

Mary (2021) also found that employees with flextime and flexplace (in FWA), and flextime only had significantly higher job satisfaction. The results of this research indicate that remote working without time flexibility does not produce positive welfare outcomes, and that the combination of flextime and flexplace must be synergistic. In research conducted by Peprah (2023) on professional services companies in Accra, Ghana, with participants including accountants, consultants, and financial advisors regarding the hybrid work model, there are challenges in implementing the hybrid work model because it can cause feelings of isolation and lead to depression, where the human need to form and maintain bonds with each other is a large component of good mental health.

H2: FWA has a significant positive effect on JS.

JCM influence on WLB

A positive relationship was found between job resources and WLB in research conducted by Rashmi and Kataria (2021) on a sample of 452 professional nurses working in public and private hospitals in India. More specifically, job resources

that positively relate to WLB are job autonomy, supervisor support, and co-worker support.

H3: JCM has a significant positive effect on WLB.

FWA influence on WLB

Remote working or WFH increases employee WLB. However, the work-life imbalance is stronger if work features require a home office. Meanwhile, if remote working takes place outside the working hours based on a contract, WLB will be lower compared to working according to the working hours based on a contract and the impact of remote working on WLB is generally negative. For employees who work remotely, WLB is not worse if FWA is implemented under strict contractual agreements rather than non-binding commitments (Bellmann & Hübler, 2020). Remote working has a negative impact on WLB, with emphasis on workers' ability to handle work-life interactions (Palumbo et al., 2021).

Furthermore, employees with flextime and flexplace (in FWA), and flextime only, have significantly higher WLB. In addition, the positive association of FWA with WLB satisfaction is stronger in men and women without dependent children (Mary, 2021).

H4: FWA has a significant positive effect on WLB.

WLB influence on JS

During the COVID-19 pandemic, Kutllovcı & Zhushi (2022) found that WLB positively influences e-worker satisfaction with online working. Apart from that, in research conducted by Rashmi and Kataria (2021) on a sample of 452 professional nurses working in public and private hospitals in India, WLB was also positively related to professional nurses' JS during the pandemic.

H5: WLB has a significant positive effect on JS.

JCM influence on JS through WLB mediation

WLB only mediates the relationship between two types of job resources (job autonomy and supervisor support) and job satisfaction (Rashmi & Kataria, 2021). Furthermore, in research conducted by Jamal et al. (2021) on a sample of 371 employees from the Information Technology (IT) sector, it was found that job demands consisting of workload pressure, task interdependence, professional

isolation, and family interference in work caused fatigue and stress in workers, while job resources such as the presence of autonomy, schedule flexibility, and adequate technological resources improves WLB. Increasing WLB also increases worker JS.

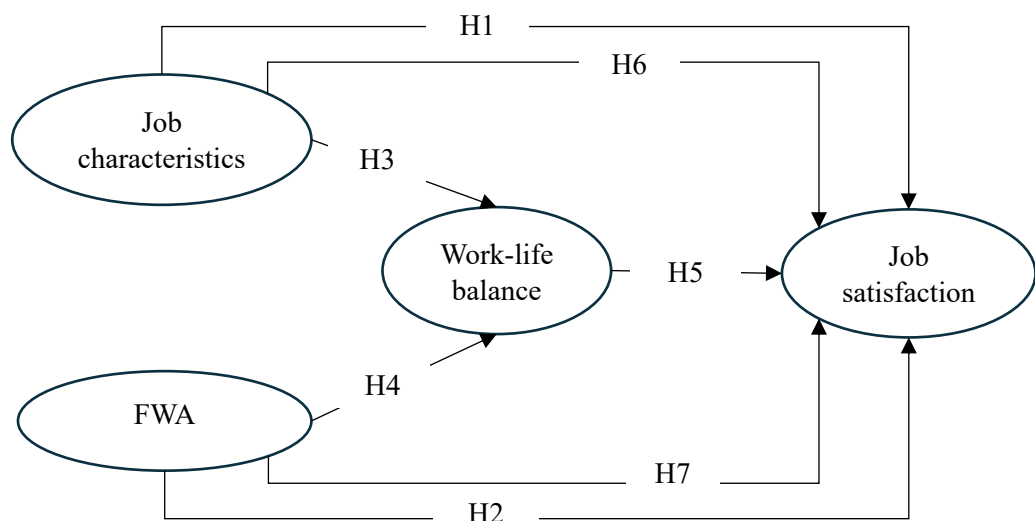
H6: JCM has a significant positive effect on JS through WLB mediation.

FWA influence on JS through WLB mediation

Implementing a hybrid work model can potentially increase employee happiness as a result of appropriate WLB. This can lead to employee JS (Peprah, 2023). However, on the other hand, FWA can also create feelings of isolation and lead to depression, where the human need to form and maintain bonds with each other is a large component of good mental health. Therefore, physical proximity to each other in an office environment that fosters social relationships and can increase job satisfaction cannot be underestimated.

H7: FWA has a significant positive effect on JS through WLB mediation

Figure 1. Conceptual Framework



3. RESEARCH METHOD

Sample description

The population studied in this research are KAP workers who work in KAP environment in Jabodetabek area, with a sample of 123 respondents from Public

Accountants, Public Consultants, or other client-facing workers in KAP environment in Jabodetabek area, who are currently and/or had worked with FWA and had worked at KAP for at least 1 (one) year. The research sample of 123 KAP workers consists of:

Table 1
Respondents Demographic Information

Variable	Description	Percentage (%)
Gender	Woman	53,66
	Man	46,34
Generation	Gen Z	64,23
	Gen Y (Millennial)	34,96
	Gen X	0,81
Education	Bachelor's degree	88,62
	Master's degree	11,38
Marital status	Single	86,99
	Married	13,01
Number of children	No children	94,31
	2 children	3,25
	1 child	2,44
Work duration	1-5 years	82,11
	> 5-10 years	13,01
	> 10 years	4,88
KAP/ Company	Deloitte Indonesia	38,21
	EY Indonesia	17,89
	Moore Global Indonesia	13,82
	Others	30,08
Title	Senior Staff/Senior Associate	39,84
	Staff/Associate	34,15
	Assistant Manager	15,45
	Manager	6,50
	Associate Director and up	4,07
Income	> Rp5 mio - Rp10 mio	33,33
	> Rp10 mio - Rp15 mio	25,20
	> Rp15 mio - Rp20 mio	17,89
	> Rp25 mio	12,20
	> Rp20 mio - Rp25 mio	9,76
	Rp1 mio - Rp5 mio	1,63
Distance between home and office	1-10 km	47,97
	> 10-20 km	26,02
	> 20 km	26,02
Mode of transportation	Public transportation	47,97
	Private car	25,20
	Private motorcycle	19,51
	Walk by foot	7,32
Suitability with FWA	Very suitable	68,29

Variable	Description	Percentage (%)
method	Neutral	29,27
	Not suitable	2,44
Average number of days working outside of office	3-5 days	56,10
	0-2 days	42,28
	Others	1,63

Based on the demographic information of respondents, it can be seen that the majority of respondents are Gen Z, amounting to 64.23%, 86.99% of the total respondents are single, and 82.11% of the total respondents have worked for 1-5 years at the KAP where they are currently working. 56.10% of the total respondents work outside of the office for 3-5 days on average, with 47.97% using public transportation from home to the office and vice versa. Most respondents, 68.29%, felt very suitable with FWA method.

Variables operational description

All question indicators for each variable are measured on a 5-point Likert scale. Respondents determine their level of agreement with each statement by selecting one of the options on a scale of 1 (strongly disagree) to 5 (strongly agree).

JCM: Referring to the definition by Snell and Bohlander (2013) and the Work Design Questionnaire by Morgeson and Humphrey (2006), which displays the motivational potential of five core job characteristics, namely autonomy, task identity, task significance, skill variety, and feedback. The items of this questionnaire have been adapted to the research topic, which also focuses on FWA in the KAP worker environment. There are 28 items measuring five indicators – task autonomy, task identity, skill variety, task significance, and feedback. Sample items were: *This job allowed me to choose the best way I could solve it. I use various abilities and skills to complete the work. I understand the limits of my authority in working with flexible working arrangement work methods.*

FWA: Referring to the definition in research by Hopkins and Bardoel (2023) and Krajčák et al. (2023), where the questionnaire items and dimensions are constructed from various sources that explain the characteristics of the FWA work

system, including those related to FWA work system policies, performance/effectiveness in FWA work system, and interpersonal relationships/communication in FWA implementation. There is a total of 12 items measuring the aforementioned three indicators. Sample items were: *Flexible working arrangement provides workers freedom to determine work hours and workspace. Flexible working arrangements make work efficient and effective. Flexible working arrangements can give me better time with my family.*

WLB: Referring to the definition and indicators of WLB seen from a positive perspective used in research by Fisher et al. (2009), namely work enhancement of personal life and personal life enhancement of work. The items in this questionnaire have been adapted to the research topic, which also focuses on FWA in the KAP worker environment. There is a total of 12 items measuring the aforementioned two indicators. Sample items were: *I can carry out my activities without disturbing my work life. My personal life gives me the energy to do my work.*

JS: Referring to the definition by Paul E. Spector (1997). The items of this questionnaire have been adapted to the research topic, which also focuses on FWA in the KAP worker environment. There are 16 items measuring JS in companies that implement FWA. Sample items were: *I am satisfied with my ability to work independently and creatively. I am satisfied with the prompt feedback and communication from management and seniors. I am satisfied with the benefits I received.*

4. RESULTS AND DISCUSSION

Hypothesis testing with SEM analysis (structural model test) using SmartPLS 4.0 was conducted to test the relationship between research variables, which consisted of R-square (R^2), Q-square (Q^2) tests, and significance tests based on path coefficients through bootstrapping procedures with two-tailed significance values. Apart from that, the mean score and overall mean score were also calculated for each indicator of each variable, validity test, reliability test, indicator loading test, collinearity test, normality test using heterotrait-monotrait ("HTMT") criteria, and Goodness of Fit test were also conducted to ensure the fitness of the research model.

Mean score and overall mean score

The overall mean score for FWA, WLB, and JS were within high range, while the overall mean score for JCM were within the high to very high range.

Regarding JCM, KAP workers have the highest perception for task identity and the lowest perception for feedback. In addition, KAP workers consider it important that they know their duties and responsibilities. Regarding FWA, KAP workers have a high perception of better time with their families that can be obtained through FWA but have a low perception of smooth and intense communication and interaction with their colleagues and superiors during the implementation of FWA. Regarding WLB, the perception of personal life enhancement of work is much higher than the perception of work enhancement of personal life, with the highest perception being the view of KAP workers that FWA supports their individual activities to run well and supports their work performance, and the lowest perception is that the view that work gives them energy to carry out important activities outside of work. Regarding JS, KAP workers are satisfied with the flexible working situation and conditions implemented, the ability to work independently and creatively, and relationships with their co-workers. Meanwhile, KAP workers still have a low perception of the benefits and rewards they receive, as well as the general policies of the KAP where they work.

Reliability and validity testing

Referring to Hair et al. (2019), there is a strong relationship between indicators and latent variables (for items with outer loading of ≥ 0.7), and there is a tolerable relationship between indicators and latent variables (for items with outer loading of ≥ 0.5).

Table 2
Loading Factor and Mean Score

Construct	Item	Outer Loading	Mean Score
Job Characteristic Model (JCM)	JCM1	0,631	3,927
	JCM2	0,742	4,285
	JCM3	0,810	4,228
	JCM4	0,756	3,992
	JCM5	0,791	4,220
	JCM6	0,560	4,114

Construct	Item	Outer Loading	Mean Score
Flexible Working Arrangement (FWA)	JCM7	0,567	4,252
	JCM8	0,635	4,016
	JCM9	0,765	4,260
	JCM10	0,804	4,220
	JCM11	0,780	4,163
	JCM12	0,800	4,374
	JCM13	0,781	4,220
	JCM14	0,765	4,325
	JCM15	0,670	4,146
	JCM16	0,656	4,081
	JCM17	0,758	4,187
	JCM18	0,680	4,195
	JCM19	0,649	3,902
	JCM20	0,607	4,081
	JCM21	0,672	4,171
	JCM22	0,689	4,098
	JCM23	0,769	4,203
	JCM24	0,736	4,065
	JCM25	0,748	3,935
	JCM26	0,771	4,049
	JCM27	0,762	4,057
	JCM28	0,727	4,008
	FWA1	0,675	4,024
	FWA2	0,680	4,236
	FWA3	0,613	4,285
	FWA4	0,801	4,114
	FWA5	0,720	4,089
	FWA6	0,828	3,967
	FWA7	0,774	3,829
	FWA8	0,788	4,195
	FWA9	0,521	3,780
	FWA10	0,706	4,325
	FWA11	0,657	4,073
	FWA12	0,662	4,106
Work-Life Balance (WLB)	WLB1	0,756	3,691
	WLB2	0,764	3,545
	WLB3	0,745	3,415
	WLB4	0,657	3,894
	WLB5	0,846	3,837
	WLB6	0,793	3,707
	WLB7	0,824	3,935
	WLB8	0,821	3,984
	WLB9	0,757	4,065
	WLB10	0,752	4,000
	WLB11	0,735	4,089
	WLB12	0,740	4,106
Job Satisfaction (JS)	JS1	0,779	3,911

Construct	Item	Outer Loading	Mean Score
	JS2	0,747	4,000
	JS3	0,591	4,065
	JS4	0,857	3,919
	JS5	0,774	3,740
	JS6	0,737	3,935
	JS7	0,731	4,065
	JS8	0,731	3,943
	JS9	0,828	3,862
	JS10	0,857	3,878
	JS11	0,844	3,862
	JS12	0,746	3,911
	JS13	0,749	3,772
	JS14	0,748	3,724
	JS15	0,798	3,894
	JS16	0,829	3,976

All question items in the questionnaire have an outer loading of ≥ 0.7 except for items JCM1, JCM6–JCM8, JCM15, JCM16, JCM18–JCM22, FWA1–FWA3, FWA9, FWA11, FWA12, WLB4, and JS3 which have an outer loading of ≥ 0.5 to 0.7 . Here, it can be concluded that the items and indicators from the research questionnaire can strongly and tolerably describe the latent variables.

Of all the items for the JCM variable, the highest perception are in items JCM12 "I know my duties and responsibilities", JCM14 "I use various abilities and skills in completing work", and JCM2 "I can do my job well in the office or outside the office". Meanwhile, the lowest perception are in items JCM19 "the results of my work have an impact on the welfare of other people", JCM1 "my working hours are flexible and can be adjusted according to task priorities", and JCM25 "my coworkers give me explanations about how well I do my job".

For FWA, the highest perception are in items FWA10 "flexible working arrangements can give me better time with my family", FWA3 "flexible working arrangements provide flexibility for workers in determining working hours and workspace", and FWA2 "flexible working arrangements can be implemented with regulations established by my institution". Meanwhile, lowest perception are in items FWA9 "with flexible working arrangements, I can still communicate and interact with colleagues and superiors smoothly and intensely", FWA7 "flexible

working arrangements increase my creativity”, and FWA6 "flexible working arrangement makes work efficient and effective".

For WLB, the highest perception are in items WLB12 "with a flexible working arrangement, my personal activities can run well and support my work performance", WLB11 "I can carry out my work well because my family life is harmonious", and WLB9 “my personal life helps me relax and feel ready to face the next day's work”. Meanwhile, lowest perception are in items WLB3 "work gives me energy to carry out activities that are important to me outside of work", WLB2 "my work always makes me in a better mood when I'm at home", and WLB1 “the things I do at work help me deal with personal and practical problems at home”.

Lastly, for JS, the highest perception are in items JS3 "I am satisfied with the flexible work situation and conditions implemented", JS7 "I am satisfied with my ability to work independently and creatively", and JS2 "I am satisfied with my relationship with colleagues". Meanwhile, the lowest perception are in items JS14 "I am satisfied with the benefits I receive", JS5 "I am satisfied with the general policy of my company", and JS13 "I am satisfied with the rewards I receive".

Therefore, it can be concluded that the perception of KAP workers regarding the research variables ranges from high to very high.

Table 3
Colinearity Statistics (VIF)

	VIF
FWA → JS	2,380
FWA → WLB	2,365
JCM → JS	2,552
JCM → WLB	2,365
WLB → JS	1,282

To evaluate the variables collinearity in the measurement model by calculating the VIF, the VIF value must be below 5,000 (Sarstedt et al., (2017) referred to in Hair et al. (2019)). Therefore, with VIF values between research variables that are smaller than 5,000, it can be concluded that there was no multicollinearity as well as strong relationships between the research variables.

Table 4
Construct Reliability and Validity

	Cronbach's alpha	Composite reliability (rho a)	Composite reliability (rho c)	AVE
JCM	0,965	0,968	0,968	0,500
FWA	0,907	0,914	0,922	0,527
WLB	0,936	0,940	0,945	0,589
JS	0,955	0,958	0,960	0,600

Cronbach's alpha and composite reliability of each variable are > 0.6 and > 0.7 , respectively. A higher composite reliability value generally indicates a higher level of reliability. Reliability values between 0.60 and 0.70 are considered “acceptable,” and values between 0.70 and 0.90 are considered to be “satisfactory to good”. (Jöreskog's (1971) referenced in Hair et al. (2019)). Therefore, it can be concluded that the research instrument was reliable.

In addition, the AVE for each variable is at ≥ 0.5 . Referring to Hair et al. (2019), an acceptable AVE is ≥ 0.5 , indicating that the construct explains at least 50% of the variance of the items. Therefore, it can also be concluded that the research instrument was valid. In conclusion, all questionnaire items are considered reliable and valid and thus can be used to collect research data.

Normality testing

HTMT is the average value of item correlation between constructs relative to the average (geometric) correlation for items measuring the same construct. Discriminant validity problems arise when HTMT values are high. Henseler et al. (2015) referred to in Hair et al. (2019) proposed a cutoff value 0.90 for structural models with conceptually very similar constructs, where HTMT values above 0.90 indicate no discriminant validity.

Table 5
HTMT Results

	JCM	FWA	WLB	JS
JCM				
FWA	0,818			
WLB	0,462	0,414		
JS	0.529	0,390	0,720	

In Table 5 above, there are no HTMT values that exceed 0.85 or 0.90. Therefore, it can be concluded that the data is normal and discriminant validity can be ensured.

Goodness of Fit

The research model's goodness of fit measurements must be carried out before testing the relationship between variables.

Table 6
Model Fit

	Saturated model	Estimated model
SRMR	0,088	0,088
d_ULS	18,331	18,331
d_G	10, 572	10,572
Chi-square	4.823,484	4.823,484
NFI	0,513	0,513

The SRMR value is at 0.088 which is less than 0.1. The model is considered suitable if it has an SRMR value of <0.10 or <0.08 (Henseler et al. (2014)) as referred to in Hair et al. (2019)). Therefore, this research model can be considered good/fit. Apart from that, the NFI value at 0.513, greater than the minimum value for a model to be considered fit (≥ 0.5), also indicates that the model can be considered feasible.

Hypothesis testing with SEM analysis (structural model test)

Based on R^2 analysis, the independent variables JCM and FWA have 22% influence on WLB and 54.4% on JS. Meanwhile, based on Q^2 analysis, the diversity of research data related to WLB and JS can be explained by the research structural model at 5.9% and 13.0%, respectively. Based on Table 7 above, all hypotheses can be accepted because they have t-statistics values that are greater than the minimum value of 1.96 (alpha 5%) and a p-values that are smaller than 0.05 (Hair et al., 2019), except for H2, H4, and H7.

Table 7
Path Coefficients

Hypothesis	Original sample (O)	Sample mean (M)	Std Deviation (STDEV)	T statistics (O/STDEV)	P-values
JCM \rightarrow JS	0,371	0,400	0,113	3,274	0,001

FWA → JS	-0,141	-0,120	0,114	1,243	0,214
JCM → WLB	0,381	0,399	0,152	2,505	0,012
FWA → WLB	0,109	0,133	0,139	0,781	0,435
WLB → JS	0,577	0,543	0,118	4,903	0,000
JCM → WLB → JS	0,220	0,208	0,078	2,825	0,005
FWA → WLB → JS	0,063	0,069	0,079	0,798	0,425

For KAP workers in Jabodetabek area, JS is significantly positively influenced by JCM, both directly and through WLB mediation. Directly, clarity of duties, responsibilities, and limits of authority of KAP workers, supported by a comfortable, flexible work system, plays an important role in increasing the JS of KAP workers who consider the flexibility of the work system to be important, which allows them to work well with colleagues, as well as work according to the limits of their responsibility and authority independently. This result support previous studies' results which also show that JCM positively influences JS, as shown by the results of research conducted by Rai (2021) on 622 Junior Management Grade–Scale I personnel who work in 27 Public Sector Banks (PSB) in India, and research by Sawalha et al. (2019) on 157 Gulf Cooperation Council (GCC) faculty members, where job characteristic factors in the form of task identity, autonomy, feedback, and skill variety had a significant positive influence on job satisfaction among faculty members.

In terms of WLB, personal life enhancement of work (i.e., the extent to which personal life improves KAP workers' work performance) is much higher than the assessment of work enhancement of personal life (i.e. the extent to which work improves the quality of KAP workers' personal lives), which can be interpreted as saying that personal life can enable KAP workers to work better and be happier than their work enables them to have a better personal life. For example, KAP workers' activities which can run well and support their work performance with FWA, as well as the KAP workers' abilities to carry out their work well because their family life is harmonious. JCM indicators that have positive influence on KAP workers' WLB also increase work enhancement of personal life, which will also increase

personal life enhancement of work, and so on. This result supports the results of previous studies which also show that WLB positively influences JS, as shown by the results of research conducted by Rashmi and Kataria (2021) on 452 samples of professional nurses working in public and private hospitals in India, which found a positive relationship between WLB and JS of nursing professionals during the COVID-19 pandemic situation; and research conducted by Kutllovci and Zhushi (2022) on 310 remote e-workers during the COVID-19 pandemic situation in Kosovo, which found that WLB had a positive influence on remote workers satisfaction with online working.

Indirectly through WLB mediation, the ability of KAP workers to work in the office and outside the office with a comfortable, flexible work system, the ability to plan work according to priorities, and clear boundaries of responsibility and authority contribute to JS of KAP workers who consider the flexibility of the work system to be important. Through KAP workers' ability to divide their time between work and personal life in a balanced way, the harmony of their personal/family life increases, and their WLB and JS also increase. This result supports the results of previous studies, which also show that JCM have a significant positive effect on JS through the role of WLB. In research conducted by Rashmi and Kataria (2021), it was found that WLB mediates the relationship between two types of job resources (job autonomy and supervisor support) and job satisfaction as well as in research conducted by Jamal et al. (2021) on a sample of 371 employees from the Information Technology (IT) sector, it was found that job demands consisting of workload pressure, task interdependence, professional isolation, and family interference in work caused fatigue and stress in workers, while job resources such as autonomy, schedule flexibility and adequate technological resources increase WLB, which ultimately increases WLB and increases worker JS.

On the other hand, FWA does not have a significant positive influence on JS either directly or through WLB mediation. Even though there is a positive trend in KAP workers' assessments/perceptions of FWA, FWA still does not significantly influence KAP workers' JS. FWA cannot always provide/improve JS and benefit KAP workers. This is because even though there are positive impacts felt from FWA, such as time flexibility, efficiency, savings on transportation costs, and

increased autonomy and creativity at work, FWA also still has several negative impacts. This includes KAP workers experiencing a decrease in productivity and unclear supervision. Increased load and working hours also contribute to difficulty to separate office and personal work because there are often tight deadlines. KAP workers also experience difficulty communicating (related to technical work discussions) and socializing (interpersonal/bonding) with their teams and clients. There is also the potential for work not to be completed on time, dependency on the quality of technology and systems, time management constraints, the level of responsibility of each KAP employee, which differ from one another, and a lack of sense of belonging. These results align with previous studies, which have not yet reached definite and fairly uniform conclusions regarding the influence of FWA on job satisfaction. For example, in research conducted by Bellmann and Hübler (2020), Mary (2021), and Peprah (2023).

Regarding WLB, FWA also does not have a significant positive influence due to the negative impact related to KAP workers' WLB brought by the implementation of FWA. For KAP workers who have a large/heavy workload, the flexibility and time efficiency obtained through FWA is very important because the time previously used for transportation from home to the office and vice versa can be used to complete work. This also supports the ability of KAP workers to divide their time between work and personal life through FWA, which increases harmony in their family/personal life and ultimately helps improve their performance in the office. However, through FWA, KAP workers also experience increased loads and seemingly endless working hours, difficulty separating office and personal work, difficulty socializing (interpersonal/bonding), as well as time management problems and the level of responsibility of each KAP worker that differ from one another. The results of this research are in line with the results of previous studies, which have not yet reached definite conclusions, and there tends to be a negative relationship regarding the influence of FWA on WLB. For example, in research conducted by Bellmann and Hübler (2020) on 50 employees in the manufacturing and service industries in the private sector in Germany, where remote working or working from home or FWA increased JS compared to working from the office, but

if remote working took place in outside contract working hours, it was found that JS was lower. In research conducted by Mary (2021) on 7,446 samples observed using data from the 2016 Canadian General Social Survey (GSS-2016), it was found that remote working without free time did not produce positive welfare outcomes and that the combination of flextime and flexplace is synergistic. Furthermore, in research conducted by Palumbo et al. (2021) on a sample of 16,473 Europeans involved in the sixth European Working Conditions Survey by Eurofound found that remote working or teleworking even had a negative impact on WLB, by emphasizing workers' ability to handle interactions between work and life.

Indirectly, through WLB mediation, FWA also does not have a significant positive influence on JS. There is an inability of KAP workers to work efficiently, effectively, and creatively, as well as a lack of time to carry out personal activities such as hobbies and activities outside of work that support WLB with the implementation of flexible work methods in KAP. Through FWA, KAP workers also experience various negative impacts such as increased loads and working hours, difficulty separating office and personal work, and the potential for work not to be completed on time. The results of this research are in line with the results of previous studies. For example, in research conducted by Peprah (2023) on professional services companies in Accra, Ghana, with participants including accountants, consultants and financial advisors, implementing the FWA/hybrid work model can potentially increase employee happiness as an impact of WLB. This can lead to employee JS. However, there are challenges because FWA/hybrid work model can create feelings of isolation and result in depression, which affects JS.

5. CONCLUSION AND SUGGESTIONS

JS of KAP workers in Jabodetabek is influenced by JCM and WLB factors. Meanwhile, the FWA factor does not influence the JS of KAP workers in Jabodetabek. The results of this research have managerial implications for KAP management. JCM significantly increases the JS and WLB of KAP workers. JCM can also be more powerful in improving JS directly than through WLB mediation. However, the biggest variable that can increase job satisfaction of KAP workers is

WLB. Therefore, KAP management should emphasize and pay more attention to the WLB of their workers and the JCM of their work, including the JCM dimensions of KAP work. First, regarding task autonomy, it is hoped that KAP management can pay more attention to the ability/autonomy of KAP workers so that KAP workers are able to flexibly plan the completion of their work in accordance with the company's priorities and goals, as well as determine how and where they complete/do their work. This aims to increase the motivation of KAP employees to complete their work with satisfactory results while obtaining JS.

Second, regarding task identity, it is hoped that KAP management can pay more attention to and clarify the goals, objectives, duties, responsibilities, and expectations of their workers so that KAP workers can have a sense of certainty and stability regarding their tasks and feel more appreciated by having ownership of what they do.

Third, regarding skill variety, it is hoped that KAP management can pay more attention to the work and tasks given to their workers by also considering the required abilities and skills that KAP workers must have to complete their work. This includes mitigating the risk of the difficulty of separating office and personal work because there are often strict deadlines by making regulations regarding working hours. With this, KAP workers will feel more appreciated as individuals who are developing and increasing the sense of belonging of KAP workers.

Fourth, regarding task significance, it is hoped that KAP management can pay more attention to how the work of KAP workers can positively impact the welfare of other people/society, as well as how the work of KAP workers can have an important meaning for their future. With this, KAP workers can continue to be enthusiastic in completing their work because they are constantly reminded that what they do brings goodness and positively impacts themselves, the people around them, and the wider community.

Fifth, regarding feedback exerts, it is hoped that KAP management can pay more attention to the feedback and explanations given by workers at higher levels to workers at lower levels regarding their performance, how workers at the same level help each other and explain each other's work and performance, as well as

how procedures and work results can be seen clearly so that KAP workers can truly know their performance. With this, KAP workers will be able to clearly know their strengths and weaknesses and follow up on their weaknesses in order to become better and develop, both professionally and personally, which in the end will also increase satisfaction with the work carried out by KAP workers.

It is also important for KAP management to implement a work system that can optimize work effectiveness for their employees. KAP workers have a high perception of their ability to work in the office and outside the office with a comfortable, flexible work system to plan work according to KAP priorities and objectives, are able to understand the limits of their authority and responsibility in working with FWA, and view their work as significant in the broad scheme of things. KAP workers appreciate the opportunity to work more creatively. They are able to have good collaborative relationships with their colleagues, even with FWA. In relation to the impact of FWA on WLB and ultimately on JS, the ability of KAP workers to increase their time usage efficiency (for example, more time is spent completing work with a heavy load compared to being spent on transportation from home to the office and vice versa) and dividing time between work and personal life through FWA increases time with family and improves harmony in the family/personal life of KAP workers and also improves their performance in the office. Therefore, KAP management should continue to optimize the flexibility of the work system for KAP workers to further increase the JS of KAP workers.

However, working with FWA is not without its drawbacks; KAP workers also experience various negative impacts such as time management constraints and the level of responsibility of each KAP worker differing from one another, which may create the potential for work not to be completed on time. Therefore, to support the optimization of work completion while also prioritizing KAP employee job satisfaction with FWA, it is advised that KAP management develop policies and conduct training related to FWA and soft skills. For example, KAP management can hold mandatory training to socialize the rules that must be followed when working outside the office and/or more generally regarding FWA procedures that are desired and considered good by management, as well as training aimed at helping KAP workers to manage work more effectively and efficiently in a flexible work

environment. Apart from that, KAP management can also hold soft skills training for all KAP workers, especially for those who are deemed to lack a sense of responsibility in completing their work based on employee feedback and evaluation results, to ensure that every KAP worker has the same sense of responsibility to complete their respective obligations and work. With this, work can be completed on time, and workload and recognition for the efforts and results of each employee's work can be distributed fairly.

Furthermore, KAP workers often experience high workloads and working hours, which tend to increase with the implementing FWA. This also impacts the difficulty of KAP workers separating office work from their personal/family lives. Apart from that, in data analysis related to the job satisfaction variable, the lowest perception of KAP workers regarding aspects of their job satisfaction is related to satisfaction with the benefits they receive. Regarding this issue, KAP management is advised to implement an observation mechanism/system for each worker's workload and working hours to ensure that they work within normal working time limits. Also, when KAP workers are required to do overtime to complete their work, KAP management must ensure that they will provide compensation (for example, overtime pay) in accordance with the working hours/overtime of KAP workers. Since smooth working with FWA is also very dependent on technology and systems, it is also advised that KAP management can use the latest communication technology and/or applications and software to ensure ease and smooth communication, as well as optimal clear supervision.

KAP management can also conduct team programs regularly (for example, team dinners, team events on holidays, and outings) to support communication, socialization, team bonding, and increase the sense of belonging of KAP employees both with the company where they work and with their teams to overcome difficulties in communication, interpersonal socialization/bonding, and lack of sense of belonging for KAP workers caused by FWA.

Apart from its implications, this research still has limitations, namely sampling weaknesses, where the researchers did not count the population of KAP workers in Jabodetabek area due to time and cost limitations. Therefore, this

research did not use random sampling but convenience sampling. This results in research that cannot be generalized and is only limited to testing variables/issues in the samples of this research.

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