

Flexibility Strategy and Postponing Work on Community Service Employees during Activities Work for Home (WFH) during the Covid

Noer Soetjipto^{1*}, Sulastri², Arif Hidayat³

¹⁻³Sekolah Tinggi Ilmu Ekonomi YAPAN Surabaya, Indonesia

*Corresponding Author E-mail: noersoetjipto@stieyapan.ac.id

Abstract

The application of flexible management through the work from home (WFH) policy has created the potential for quite a lot of community service jobs that have been going on so far. The research which aims to analyze management flexibility is related to the implementation of flexible management with potential delays in work during the Pandemic period where every employee does daily work pickets. Sampling took 52 government employees in the public service sector by purposive incidental sampling. Data were collected through the thurstone scale in the form of closed choice, and analyzed through inferential analysis techniques as a proof of the hypothesis. The results of the study describe the potential for work delays by 50% of employees who take advantage of rotating work days, and 49% of employees who tend not to use the excess flexibility of leadership policies and 64% of employees who may be low or sometimes able to use hours. work during the pandemic. The potential for delays is mostly done by taking advantage of working time or delaying if the employee is outside the daily work picket even though it is still within the effective working hours of the week. The results of hypothesis testing through chi square obtained a value of 2 of 30.617 (df 6; 5%) obtained a probability value of 0.000 ($p < 0.01$), which means that there is a very significant correlation between the application of management during the pandemic through work from home activities (WFH.) with the potential for delaying the completion of public service tasks by government employees in the public service sector.

Keywords: flexible management, work delays, work for home.

Abstrak

Penerapan manajemen fleksibel melalui kebijakan work from home (WFH) telah menciptakan potensi pekerjaan pengabdian masyarakat yang cukup banyak yang berjalan selama ini. Penelitian yang bertujuan untuk menganalisis fleksibilitas manajemen terkait dengan penerapan manajemen fleksibel dengan potensi keterlambatan pekerjaan selama masa Pandemi dimana setiap karyawan melakukan piket kerja sehari-hari. Pengambilan sampel mengambil 52 pegawai pemerintah di sektor pelayanan publik dengan cara purposive incidental sampling. Data dikumpulkan melalui skala thurstone berupa pilihan tertutup, dan dianalisis melalui teknik analisis inferensial sebagai pembuktian hipotesis. Hasil penelitian menggambarkan potensi keterlambatan kerja sebesar 50% karyawan yang memanfaatkan rotasi hari kerja, dan 49% karyawan yang cenderung tidak menggunakan kebijakan kelebihan fleksibilitas kepemimpinan dan 64% karyawan yang mungkin rendah atau terkadang bisa menggunakan jam. bekerja di masa pandemi. Potensi keterlambatan banyak dilakukan dengan memanfaatkan waktu kerja atau menunda jika karyawan berada di luar piket kerja harian meskipun masih dalam jam kerja efektif dalam seminggu. Hasil pengujian hipotesis melalui chi square diperoleh nilai 2 sebesar 30,617 (df 6; 5%) diperoleh nilai probabilitas 0,000 ($p < 0,01$) yang berarti terdapat hubungan yang sangat signifikan antara penerapan manajemen selama pandemi melalui kegiatan bekerja dari rumah (WFH.) dengan potensi tertundanya penyelesaian tugas pelayanan publik oleh pegawai pemerintah di bidang pelayanan publik.

Kata kunci: manajemen fleksibel, penundaan kerja, work for home

INTRODUCTION

The end of 2019 was marked by the emergence of the corona virus outbreak (covid-19), which has an impact on various sectors of life, both economically and socially, which causes people's living conditions to deteriorate, weakening currency values, rising prices for basic necessities, especially light medical devices. The effects of the spread of the corona virus have forced almost every country to take extreme measures, such as enforcing *lockdown* and PPKM (Restrictions on Community Activities) in several areas to minimize the impact of the spread of the virus. The behavior of the community, both workers and those who are still in the process of studying during the pandemic, has undergone many changes, one of which is starting to get used to *Work From Home* (WFH), *everything virtual*, and *transport mode choice* (Xiong, Li, Lyu, & Luo, 2021)

Utilization of technological equipment that was originally carried out as *atools* Supporters turn into the main equipment for work and study activities, from primary and secondary levels to higher education. This also occurs in the world of work, especially in the service sector, where there are relatively many crowds or interactions between employees and the public receiving administrative services or services, where the entire administrative process begins to be carried out regularly *on line*.

The impact of the Covid-19 pandemic experienced in the business sector, as well as government offices, especially public services, has been attempted to handle so that the entire work process continues. Some companies are starting to implement *rotating shift*, or reduced working hours, and there is a policy of working from home WfH (*Work from Home*). This means that both the company and the government have made adaptive efforts to external conditions that can be said to threaten the health and safety of the workforce and the community with flexible work regulations, or management leadership that applies *flexibility management* in moving the wheels of the organization.

The reason for implementing flexible work management is to avoid large crowds of people who have the potential to spread Covid19. WfH activities over a long period of time eventually become a separate problem for workers, especially employees in the public service sector in government (Ardhani, 2021) This means that WfH is not just a flexible management concept that can be carried out in a short period of time or as a replacement due to an emergency situation (Mustapa, Yasyfina, Azhar, Nurmayanti, & Ruhenda, 2020), but for a long period of time and requires strategy and adaptation as well as creative innovation, because it has never been imagined before.

Working from home for a relatively long period of time has become a new problem, as well as a challenge for employees in the community service sector. On the one hand, the community demands the right to obtain administrative services or in the form of actions, but on the other hand the application of flexible management through the concept of working from home requires a strategy and high commitment from government employees in the field of community services. On the other hand, the problem of the service process being much slower, giving rise to many complaints related to access to technology, the readiness of the community to use the online service system, and the work attitude of employees in providing services that are considered less competent (Mubarok, 2020).

Some of the complaints submitted by the public in the first online service are the problem of service time that is not in accordance with working hours, from here there is an explanation that some services start after working hours, even some of the questions people asked in the morning were answered in the middle of the night. In addition, in the administrative service system, which should be completed within 4 working days, it can become more than ten days due to work delays due to the pandemic and unable to come to work (WfH), or there are obstacles to slow internet access. This work behavior can be categorized as work procrastination.

Procrastination in principle can be said as sabotage that is carried out by someone on himself who deliberately delays deciding to carry out an important activity, then an employee consciously refuses to take steps to accelerate actions to resolve delays so that tasks that should be completed become a burden that accumulates. In turn, procrastination becomes the cause of situations that are detrimental to organizations, especially governments that provide public services, and an employee who delays (*procrastinator*) in the long term will become desperate or experience fatigue because of the piling up work tasks and reap protests from the community.

The problem of procrastination does not only occur in government employees, but can also occur in students or anyone who is identified as having the characteristics of procrastination behavior. Several studies explain that a person, both an employee and a student, who delays doing their tasks is influenced by the habit of procrastinating and the person concerned does not like the task or because it responds to the behavior of the assignor so that someone feels it is more appropriate to choose to avoid. Procrastination is a form of behavior that has caused a lot of congestion and delays in the work process. As is the case when it is done by a government office employee who gets the task of compiling *checklist* application letter for admission before being given to superiors for disposition (Budiman, 2020). The volume of tasks received by the employee is on average 25 to 30 incoming letters per day, but because employees are accustomed to procrastinating their duties, every day that should be able to complete 20-25 letters is finally able to complete the registration of 10 incoming letters. As a result of the delay by the employee, there is an accumulation of up to 20 letters per day, and if the volume of incoming mail is relatively constant, the amount of stacking will be even greater and cause congestion in various sectors that are of public interest, and have an impact on the performance appraisal of the government office. The behavior of procrastination or procrastination carried out by the employee can be categorized as maladministration of protracted delay.

On the one hand, the delay process that many people have complained about in the last two years is the slowness of service, both in response or responses to several questions or complaints, to the problem of delays in the process of results that are far from the promised deadline in service. In this case the problem of WFH and internet access in the process of service delivery *on line* often used as a reason for work delays (Galanti, Guidetti, Mazzei, Zappalà, & Toscano, 2021). From the results of several independent surveys and student final project reports, it is known that the delay Community service employees are relatively affected by the problem of unpreparedness to work in a flexible management system, especially working time arrangements at home which also separate work affairs from family affairs at home. Not infrequently an employee who does WFH delays work for several hours with the excuse that there are still guests or taking care of the house or family on effective days during working hours.

The description can illustrate that the problem of procrastination both influenced by internal and external factors can both have an influence on individuals to behave in delaying work. Likewise in the administration of government in the field of public services, if there is a tendency for service delays, every employee needs to be given an understanding and consideration of the equipment needed in WFH services as an anticipation so as not to increase the potential for maladministration by service employees, especially maladministration in the form of job delays. Understanding of the role of services as well as technical skills in providing services in a flexible work strategy to provide satisfaction to the community, especially recipients of administrative services from government agencies.

Considering this phenomenon requires a more flexible work planning, work design, and work arrangement system *flexibility management* especially in the service sector, the work system must be communicated (Soetjipto, Priyohadi, Sulastri, & Riswanto, 2021). Although flexibility in work management has been applied, the service department also needs to carry out work in accordance with the Standard Operating

Procedures (SOP) in service delivery, and each employee must be able to estimate the targets needed by his agency to obtain a satisfactory performance appraisal and measure the workload that is required by the agency. obligations of every employee (Soetjipto, 2018). Apart from individual factors such as employee character, and mental attitude in providing services during WfH, it is expected that every employee at the same level or task must receive the same task load, and it is not justified if an employee who is considered proficient actually gets more burden than an employee. others in the same department. Although there are still demands for the completion of an increase in the volume of work tasks with a faster completion process than it should be, the service agency can provide proportional facilities, facilities, and incentives to employees if the WfH work process is deemed still relevant to be carried out. For this reason, flexibility in work, in managing finances and work facilities as well as working time is very necessary as part of the employee adaptation process in a pandemic situation (Ardhani, 2021), Literally Soetjipto (2018) explains that flexibility can be interpreted as away for someone to survive and work on things effectively and efficiently.

Flexibility can also be done by individuals or groups within the organization. When creating flexibility, the thing that must be prioritized is a person's ability to understand and appreciate any differences in views, even contradictory ones on each issue (Nuraini, 2017). Flexibility approach in organizations during the Pandemic, which most organizations, both companies and government organizations, are relatively in accordance with changing conditions and can easily accept changes in the organization (Pandiangan, 2018). For this reason, this article was compiled with the aim of knowing the application of *management flexibility* whether it has a negative correlation with the potential for procrastination or delays in service delivery, especially in government organizations in the public service sector. Researchers assume that flexibility can create a way of looking at problems not as obstacles but, in a different way. Through efforts to adapt the work system that was originally conventional to a more flexible management management in service work carried out by WfH, it is certainly expected to reduce the existence of protracted delays in maladministration, so that suggestions for improvements to maladministration as a result of delays (procrastination) while services are carried out on a WfH basis remain can be applied systemically even though operationally flexible work strategies have been used.

RESEARCH METHOD

Quantitative research method is a research that relies on the ability to measure objectively and mathematical (statistical) analysis of data samples obtained through questionnaires, opinion polls, tests, or other research instruments to prove or test hypotheses (temporary allegations) proposed in research (Pandiangan, 2018). The research data were collected through a research questionnaire with the Thurstone scale model, which is a scale that measures work behavior as a reference in determining the characteristics of the dependent variable. The research sample was taken through the technique of *incidental purposive sampling* namely taking a number of samples in a number that is quite representative of members of the population encountered by chance, namely government employees in the public service sector, namely from the population and civil registration offices, industry and trade offices, and transportation services. The selection of the object refers to the role and function of the service, namely providing licensing services, as well as population administration. Through the incidental purposive sampling technique, 52 eligible subjects were obtained (*purpose sampling*), all of the samples were civil servants with more than 5 years of service.

The research instrument was arranged through a scale that was constructed through indicators of procrastination proposed by research (Mark, Asio, & Riego De Dios, 2021); and research by (Nomura & Richard Ferrari, 2021), as follows.

1. The tendency of an employee to delay or suspend work tasks for which he is responsible.
2. The tendency of employees to feel they have obstacles in completing the tasks for which they are responsible by an unpleasant atmosphere, and there are attempts to avoid or return the tasks assigned to them.
3. There is a tendency to blame other people for problems that are hampered by tasks that demand responsibility from the company.

Data analysis was carried out using inferential statistical analysis to compare the observed and expected objects. Inferential statistics is a statistical research method that takes data from a sample to make conclusions or generalize to a larger population. Therefore, the researcher must be sure that the sample that has been selected can represent the population accurately. Even at a broad level, researchers must define the population being studied, be able to describe a representative sample of that population, and use analysis that includes sampling error, and to be sure, there are two methods that can be used in inferential statistics, namely parameter estimation and hypothesis testing.

Parameter estimation is measured through interval data that describes the object what is observed and what is expected, and first determined Mark *mean ideal* and the ideal standard deviation with the table 1 results.

Table 1. Measurement of the Potential Delay Interval

Potential Delay	Class Interval	F	%
Very High (always)	X 121.8	0	- %
Height (often)	98.6 X < 121.8	4	8%
Moderate (rare)	75.4 X < 98.6	37	71%
Low (sometimes)	52.2 X < 75.4	11	21%
Very Low (never)	52.2 X	0	- %
Amount		52	100%

The interval analysis table for determining the level of procrastination above shows that the potential for procrastination or procrastination carried out by employees with a very high degree is relatively non-existent, and however there are 8% of employees who have a high potential for delaying tasks, and there are 71% of employees with sufficient or rarely procrastinating potential. tasks that are their responsibility, and there are 21% of employees classified as having low potential procrastination or sometimes delaying.

Furthermore, management flexibility is measured through analysis *cluster* through technique *K-Mean Cluster* which divides the flexibility management orientation based on the employee's perspective on the application of flexible management as a community service strategy that has been implemented, namely flexibility in aspects of working time, working hours, workplace, and leadership policies, with the table 2 results.

Table 2. Measurement group orientation flexibility management

Flexibility Management	F	%
Work Schedule (working hours)	19	37%
Workplace	11	21%
Working Time (weekdays)	2	4%
Leadership Policy	20	38%
Total	52	100

The results of the cluster analysis that grouped subjects according to work orientation carried out from the application of flexible management during the pandemic period, it was found that 31% of employees used flexible working hours to do their work assignments, and the intended work schedule was rotating work days. Then 21% of employees are oriented to the workplace as a location for doing their work assignments, which means working at home, or in other places outside the office that are more comfortable, and 4% of employees take advantage of flexible working hours to carry out their work

assignments with a sense of comfort. and 38% of employees use flexible leadership policies during the pandemic.

RESULT AND DISCUSSION

Flexible Strategy (Flexibility Management)

Strategy is etymologically referred to as a method, method, or tactic that is arranged in a patterned manner as a reference for every organization in carrying out management functions. Strategies are formulated effectively, and are directed at the goals to be achieved by the organization. (Benjamin B. Tregoe and John W. Zimmerman, 2019), have provided a definition of management strategy as *platform* which becomes an organizational reference that becomes the nature and direction of the organization in achieving a goal. Management flexibility as a strategic (*strategic flexibility*) is a strategy in managing an organization that describes the organization's ability to adapt to its environment. Susilo et al (2019), explains that when the organizational environment changes, the organization is able to capture events and make them an opportunity, even though the situation is uncertain and risky. Therefore, organizations such as companies that have flexible management as their operational management strategy will try to overcome uncertain situations by increasing the adaptive capacity of the strategy with their environment. The application of flexible management as a strategy according to Soetjipto et al (2021), has the aim of increasing strategic competitiveness that is deemed relevant, as well as maintaining excellence.

Hiariey (2018) explains that management flexibility in the organizational environment is related to the organizational cycle in responding to any environmental changes. Hiariey (2018), illustrates that a flexible strategy in management is a company's consideration of dynamic capabilities that are applied as operational work patterns according to the organizational hierarchy. These capabilities are in the form of how to operate, structural functions and strategic operations of the organization.

Rusniati and Haq in Ardhani (2021), explain that strategy is a guide that directs organizational goals in an integrated manner. Strategy is also a guideline that is set as a reference for maintaining organizational resources in an effort to achieve the organization's vision. Mackay & Zundel (2017), explain that in the strategy there are several forms according to the type of target to be achieved, such as organizational and management strategies, which function to control human resources, and the nature of strategies such as management flexibility. Furthermore, Soetjipto (2018), provides an explanation of the strategic objectives as follows:

1. Implement organizational work plans and assess the methods used in operations with consideration of effectiveness and efficiency.
2. As a work evaluation, which is reviewing and analyzing the situation as well as making several patterns of adjustments, as well as corrections to find out the potential for deviations in the implementation of the strategy.
3. Become a reference in carrying out several updates that are tailored to the wishes and needs of the environment.
4. As a reference for formulating problems and determining follow-up plans in accordance with developments in the external environment.
5. Supervise the weaknesses, strengths, opportunities and risks that will be faced by the organization.

Flexibility strategy is an activity that is flexible, or can change at any time following changes in environmental conditions. Changes that occur can come from internal or internal or external or external (Herman, 2008). Internal changes may include: organizational restructuring, quantity and quality of human

resources, production processes, standard operating procedures (SOP), leadership policies and so on. Meanwhile, external changes may include: government policies, levels of public demand and supply, environmental, political, socio-cultural changes, and others (Nuraini, 2017). This study will focus on external changes, namely changes in the environment in the form of regulations that change according to government conditions and policies related to Pandemic emergency conditions. Changes in environmental conditions that occur due to the emergence of pandemics or disease outbreaks that attack all nations in various countries (global). Therefore, each company or organization has formulated a new strategy,

Fuertes et al (2020), explains that every organization has a strategy to maintain the existence of businesses and workers by implementing work management flexibility known as *Flexible Work Arrangements* (FWA). De Menezes & Kelliher (2011), explain that management flexibility in corporate organizations can be realized in the form of work plans that provide varied time, location and work models, or known as work flexibility with the aim that employees do not get bored easily. Hooks & Higgs (Fuertes et al., 2020), illustrates that the flexibility of working time arrangements makes employees not need long time in the room, this makes employees have more time flexibility so that they can grow creative ideas and opportunities for achievement. Merkus et al (2019), explained that the application of work management flexibility will increase the attitude of responsibility and ownership of employees, so that companies can reduce problems *turnover* and maintain the presence of employees who have good competence.

Merkus et al (2019), and Bal & Izak (2021), explain work flexibility as a form of management policy that has been determined by the company. Bal & Izak (2021), gives the same definition that work flexibility is a rule in flexible work operations or freedom for employees to determine variations in ways of working, both determining the place of work, as well as the time to complete work. According to (Mackay & Zundel, 2017), work flexibility provides benefits to companies or employees, which for companies, the application of flexible management can attract, provide satisfaction, and keep qualified employees to be loyal to the company. Cabantous et al (2018), provides an example of the application of management flexibility in the form of work slack in the provision of more flexible working hours. With the application of flexible management, employees are better able to manage and control working time based on work location, workload, and grow the ability of employees to work effectively and efficiently in meeting work targets given by the company. Employees also benefit from the application of flexible management, which is better able to prepare work plans, design jobs, and feel more satisfied with the work results obtained. and growing the ability of employees to work effectively and efficiently in meeting the work targets given by the company. Employees also benefit from the application of flexible management, which is better able to prepare work plans, design jobs, and feel more satisfied with the work results obtained. and growing the ability of employees to work effectively and efficiently in meeting the work targets given by the company. Employees also benefit from the application of flexible management, which is better able to prepare work plans, design jobs, and feel more satisfied with the work results obtained.

Connell, et., al (2018), provides a definition of work flexibility as work arrangements ranging from time, place, work procedures, and flexible work implementation both formal and informal, which in principle the company is more oriented towards quality, effective work results. and efficiency by providing facilities to employees. Griffin in (Klindžić & Marić, 2019), explains that management flexibility is the flexibility of work arrangements determined by the company through previous discussions with employees regarding the arrangement of rest, return and holidays during normal working hours, but employees continue to work according to regular working time rules. , determined when the employee works.

Busro (2018), said the application of flexible management as a work arrangement provides benefits for employees so that employees can arrange their work days according to personal needs. For example, an

employee who has to take his family members to the health clinic in the morning then the employee can start working in the afternoon.

Sunyoto et al (2021), explain *flexibility management* as planned work irregularity, otherwise known as *flexibility work arrangements (FWA)* which has three general characteristics, namely scheduling flexibility (*scheduling*), workplace flexibility (*tele home working*), and time flexibility (*part-time*). Ardhani (2021), explain *strategy flexibility* is a flexible work arrangement, which means that employees can determine the time and place of work, and how to work formally or informally (Busro, 2018) and parties company management facilitates employees through rules about how long (*time flexibility*), when (*timing flexibility*), and work location (*place flexibility*) where employees work according to labor regulations (Davidescu, Apostu, Paul, & Casuneanu, 2020).

Job Delay (procrastination)

Grund & Fries (2018), provides a definition of procrastination (*procrastinate*) which means moving forward and for tomorrow, or moving forward to tomorrow or I can do tomorrow. Van Eerde (2000), suggests that procrastination is the behavior of completing tasks for a later date or at a later time, while Svartdal et al (2018), explain procrastination as a form of delaying behavior, or intentionally delaying completing tasks tomorrow, even until the end of the day. unlimited time. Procrastination in this view gives an understanding that an employee who performs procrastination will delay completing his work assignments until the next time even to an indefinite period.

Ferrari et al (1995), explain procrastination as a form of wasting time by procrastinating, and someone who deliberately postpones tasks that should be completed. Tuckman in Ferrari et al (1995) adds that an employee who sees himself as a person who has wasted a lot of time, avoids deadlines in accepting assignments, likes convenience, and is easy to blame and dislikes people who make him have to use time for certain activities, and dislikes when time is asked by others to do something, it is easier to use his efforts with very minimal effort in completing each task voluntarily even though he is rewarded. Ferrari et al (1995), also provides a definition of procrastination as an act of postponing activities until tomorrow, and the task should be completed at this time. Provides information about procrastination which means an action in the form of delaying to complete a task or work that should have been completed properly at this time (Przepiorka, Blachnio, & Cudo, 2021). Przepiorka et al (2021), argue that in detail procrastination is an attitude of delaying or postponing the completion of a task to be done at the next time, or deliberately delaying doing or doing something that has been decided.

The characteristics of procrastination in each person or employee are certainly different, but conceptually the meaning of procrastination is the same, namely the attitude and action of delaying work. An employee who easily postpones the work has a relatively high sense of worry to start and do something (Przepiorka et al., 2021). The underlying factor for the procrastination is worry and even fear. Afraid which has an effect on procrastination can be a barrier for employees to grow and excel in their careers (Prem, Scheel, Weigelt, Hoffmann, & Korunka, 2018). Nomura & Richard Ferrari (2021) explain that there are two causes of procrastination, namely from within the employee himself (internal) and from environmental conditions or outside himself (external). Individual causes of employees are in the form of things that can have a direct influence, such as physical condition (health problems, disability) and psychological atmosphere (personality character, self-awareness, mental health). Hidayat (2022) explain that External factors that can have an influence, for example the climate and atmosphere of the work environment, work relations, workload, and regulatory problems or various things that exist in the company that are seen as unpleasant

Mark et al (2021), said that in the realm of work, every task activity carried out by employees sometimes encountered obstacles in the form of delays. The existence of obstacles that are seen as impeding have an impact on the achievement of work results that are not in accordance with the standard planned results, and have an impact on causing losses in terms of costs, and working time. Inconsistency between work results and planning if not addressed immediately will continue to occur and the management of the company's organization becomes inefficient. This condition is detrimental to the company and even in terms of financing it can swell, because the time is getting longer, and has the potential to damage in the long term is the decrease in the trust of the people who use the work of the agency. Richardson (2018), provides a view that if in a private company organization there are employees who do procrastination, then it is linear with a decrease in turnover or company profits. Richardson (2018), also explains that if a government agency or institution whose employees procrastinate, then the effects of poor performance appraisal (decreasing agency image) and even distrust of the public in government administrators will occur.

Stephani et al (2018), explains some of the causes of the emergence of procrastination from an individual point of view, and evaluative action can be taken on the employee concerned, for example it is recommended to take part in self-management training or courses, and if necessary an action by giving sanctions can be done in writing through warnings, suspensions, to dismissal (demotion) on employees who concerned. (Stephani et al (2018), and Przepiorka et al (2021), have the same view about the causes of procrastination from outside employees, such as:

1. Workload. The assignment of workload to each employee in the same position and type of task, whether in quantity is fair, and whether the type of task is in accordance with the proportions and measurable as stipulated in the main duties and functions (tupoksi) of employees. Workloads that burden employees can have an impact on work effectiveness and trigger employee work stress, so that fatigue conditions cause buildup and become prolonged delays.
2. Placement of the number of employees in one work unit. If the community service provider in one service area only needs 4 employees to complete the task within a certain time target and result, the institution may not place 2 or 1 employee to do the same service task. If the workload analysis that has measured the 4 employees needed is not fulfilled, then the service delivery will certainly not be able to work optimally and have an impact on community satisfaction.
3. Work environment atmosphere. The atmosphere of the work environment is one of the factors that have an impact on employee work activities, especially the size of the workspace, lighting, layout of work facilities, room temperature, document management, and physical aspects. The arrangement of space and work equipment that is less ergonomic can have an impact on the neatness of work files, and boredom, as well as messy files that have the potential to be tucked away or lost. A work environment that is less conducive and uncomfortable has the effect of low morale, and problems *mood* employee work, and the potential for protracted delays.
4. Incentive policies can also be the main reason for employees to complete their work assignments with optimal results. Several types of incentives that can be used as gifts to employees are additional salaries, awards, accommodations to the provision of health social security. The amount of incentives provided can use standard and regulatory measures. The provision of incentives that are classified as minimal or inappropriate compared to the workload can potentially reduce the integrity of employees towards their work obligations. Employees more often show relaxed behavior and even look for other jobs as an addition or side, so that the impact is a delay in the task of providing services.

Work for Home

Working from home is an important concept that has been applied today (Ardhani, 2021), which is intended to support employee performance so that they are still able to achieve work results like doing tasks in the office, or even employees are expected to be better able to improve their work performance because they get support from family, and more freedom in acting while completing work assignments, or even while doing personal tasks. Mackay & Zundel (2017), explain that in some cases employees have several health complaints for themselves or their families, in which work can be completed from home, so that daily work targets can still be completed without leaving their role in the family. Puspitasari (2020), explained that working from home (WFH) can be *atools* a practical way to maintain the health and safety of employees while still completing their work tasks at the same time (Galanti et al., 2021), stated that since the beginning of 2020 and during the Coronavirus (COVID-19) Pandemic, the company's policy to work from home provides opportunities and opportunities for every company to remain productive, and for that the role of HR in information technology, management, design, and media, continue to carry out work activities optimally through WFH policies.

Puspitasari (2020), said that *Work from Home* will not be a big problem or obstacle for someone who is used to working *remotes*. System *Work from Home*, in principle, it is not something new in the world of work (Khotimah, Sumardi, & Yusuf, 2021). Xiong et al (2021), explained that in the realm of modern society, there are types of work that are classified as WFH, such as those carried out by freelancers, consultants, designers, health practitioners and writers which are classified as types of work in the type of work *remotes*, or work that can be done anywhere other than in the office space. The government's regulatory policy that stipulates the WFH work system is considered to consider the number of the spread of the Covid-19 Virus which was declared a Pandemic by the WHO. With regard to the pandemic conditions and the establishment of emergency policies, many companies in Indonesia have begun to try to implement WFH rules and change the management system to be more flexible (Puspitasari, 2020). Galanti et al (2021) raised several concerns from HRD related to the policy of working rules in the WFH system, namely a method that can ensure employees do their work at home, which then several companies have used the HRIS application to ensure that every employee who works in the WFH system has done its job properly.

Wang et al (2021), explained that on the other hand, working from home at first glance seems flexible and more comfortable, but there are so many problems for employees who do their work at home, starting from irregular working hours. This is influenced by conditions at home which often force employees to do other tasks outside of their job duties, such as helping with cooking, or working while cleaning the house, and others. In the end there are several pending tasks, and employees can give reasons for the delay in work due to technical problems such as internet networks or inadequate work facilities. Besides that, there are distractions at work, Wang et al (2021) stated that not every work task that is done from home can run as expected, especially if the employee lives in a house with many residents, then it is possible for families such as parents, or children and even other people who live in the same employee's house to take holidays due to the pandemic. and invited to do other activities even though they are working *remotes*.

The atmosphere at home often interferes with the concentration of an employee in completing his work assignments, and may become annoying. Xiong et al (2021), recounts a problem with WFH that is not used to it, namely the intensity of miscommunication, namely when employees carry out their duties independently *work from home*, aspects of communication skills are an indispensable competency, and not every employee has good communication skills. For this reason, an employee must always be online to be easily contacted, so that if there is a call for reporting or there is information that needs to be responded to

immediately or is needed for coordination with the team, it can go well and reduce miscommunication problems.

Soetjipto et al (2021), explains that within the scope of social psychology, the increase in relative work performance can be influenced *social facilitation*, which is a factor that supports increasing employee productivity when completing work tasks with other people or a work team compared to working alone. In working in the WFH system during the pandemic, effective interaction with work relations can be done through audio-visual media that utilizes the internet. This is in accordance with a research report from (Wang et al., 2021; xiong,et,all 2021; Puspitasari 2021; and Galanti,et, all 2021), which provides the proposition that interactions with work relations or with other people as a process of carrying out work can be carried out effectively even without meeting indirectly. Furthermore, from the research proposition, it is also stated that the WFH system has advantages and disadvantages, but in general the company is still trying to offer the WFH system to some of its employees who are considered more prepared, for which the WFH system is starting to become a new trend during the pandemic. However, some company managements still consider that the ideal way to work in the formal sector in a Pandemic situation is to divide the week with some days working from home and other days completed in the office.

Result

Analysis of the data used inferential analysis with a cross-distribution model to determine the orientation of the application of management flexibility with potential delays as a reference for hypothesis testing. The results of the cross tabulation analysis are known as follows table 3.

Table 3. Cross analysis flexibility management with potential delay

Flexibility management	Potential for Procrastination (Procrastination)					
	Tall		Currently		Low	
Work Schedule (working hours) Workplace	1	25%	11	64%	7	64%
Working Hours (Business Days) Leadership Policy	1	25%	8	18%	2	18%
	2	50%	0	0%	0	0%
	0	0%	18	18%	2	18%
Total	4	100%	37	100%	11	100%

The data above shows that employees with a high potential for delaying work are 50% of employees who use work time flexibility, namely rotating work days to postpone work. In this case, employees only use their work schedule to do community service work assignments, while outside the work schedule employees tend to refuse to do their work assignments even though they are still included in the effective time. Then 49% of employees have a tendency to delay work in the medium category or rarely take advantage of the flexibility of leadership policies, which

in the form of implementing work processes and work procedures that are sometimes violated by employees who are relatively permitted by the leadership, or avoiding work for health reasons that are justified and forgiven by the leadership.

In employees with the potential for delays that are classified as moderate, there are also 30% of employees who delay in the rare category. Then 64% of employees with low potential to postpone or in the category of occasionally procrastinating are employees who take advantage of the flexibility of working hours during the pandemic. Analysis of the hypothesis test on the cross tabulation used chi square with the following results in table 4.

Table 3. Hypothesis test analysis

Pearson Chi Square	Value ²	df	Signs
	30,617	6	0.000

The hypothesis testing analysis table shows that the kai value of 30.617 at df 6 at a significance level of 5% obtained a probability value of 0.000 ($p < 0.01$), which means that there is a very significant correlation between management flexibility applied during the pandemic through work activities in (WFH) with the potential for delays (procrastination) in the completion of public service tasks by government employees in the public service sector.

Discussion

The acceptance of this research hypothesis proves that there is a correlation between management flexibility in governance in the public service sector during the pandemic with the tendency of potential delays in work carried out by public service sector employees in carrying out tasks through the model *work for home*. Some of the reasons given by several employees who have a high potential for procrastination are following the rules of time division (working days), which if it is not their shift, the employee refuses to do assignments and chooses to do activities at home with family or hobby activities, even though there are work assignments that are required. unresolved at the previous time during the employee's working time. On the one hand, employees who use flexible management of time are relatively the most, both employees with high to low potential for delays. Employees with moderate potential do relatively infrequent delays, which can mean that employees will delay and work according to the conditions or atmosphere of the employee at that time, then the behavior of delaying work is not in its nature, but more influenced by mood or external environment. Likewise, employees who have the potential to procrastinate in the low category or sometimes procrastinate can describe their condition or mood as a trigger for procrastination and are not included in the category of inherent employee characteristics.

Based on the explanation above, it can be seen that there are several possible obstacles to the implementation of WFH in flexible management policies that have an impact on delaying work assignments by employees in the public service sector. In the research of (Grund & Fries, 2018), as well as De Menezes & Kelliher (2011), that the application of flexible management in the formal work field is easily constrained by the mindset of employees and the characteristics of work that each employee must directly relate to work equipment or the people who work with them. served (service field). In addition, the habit of working in a conducive work environment that is conditioned in a formal work atmosphere is relatively difficult for employees who are accustomed to working in flexible management who are considered less free to innovate. Research (Khotimah et al., 2021),

Mark et al (2021), and Nomura & Richard Ferrari (2021), suggest ten factors that trigger an increase in procrastination or procrastination, namely anxiety (*anxiety*), lack of self-respect (*self-depreciation*), low tolerance for uncomfortable environmental conditions (*low discomfort tolerance*), pleasure-seeking tendencies (*pleasure seeking*), time disorganization (*time disorganization*), environmental disorganization (*environmental disorganization*), lack of approach to work tasks (*poor task approach*), low level of assertiveness (*lack of assertion*), potential for conflict and hostility (hostility with others), and job stress and burnout (*stress and fatigue*). In addition to the factors that trigger an increase in procrastination above, Burka and Yuen Richardson (2018) explain several factors that influence procrastination, such as concerns about receiving job evaluations, perfectionism, difficulty making decisions, employee dependence on coworkers' help, tasks that

are not liked and low tolerance. , low self-efficacy, tendency to relax, low competence in time management, likes freedom of activity, influence of colleagues or the environment, and lack of demands from work institutions.

Puspitasari (2020), explains that the efficiency of implementing WFH in flexible management can achieve optimal performance if the leader has an appropriate strategy in improving work performance by considering human resource factors. The appropriateness of flexible management policies must be able to build a work culture that can take advantage of technology, innovation and management flexibility as a whole. Herman (2008) also explains that a flexible management strategy in which there are five three elements, as a basis, namely the existence of careful planning (*plans*) and work patterns that have been systematically considered (*patterns*), as well as positions related to levels and functional positions that are carried out by employees (*positions*), perspective employees for the work and results that have been planned (*perspective*), and implementation of monitored work activities (*poly*).

As the research results have stated, it can be seen that the problem of working hours (working days) and flexible working hours during the pandemic has a good effect on the mental health of employees and can reduce stress levels. Sunyoto et al (2021), as well as Klindžić & Marić (2019), which explains that the flexibility of management applied as a work strategy is the capability of an organization, both a company and a government agency in exploring and responding to changes, especially external environmental factors such as the Covid pandemic, and agencies must be able to place employees to recognize, and respond to changes. that occurs, as a reference to act immediately with a commitment.

CONCLUSION

Referring to the overall results of the study, it can be seen that the study took incidental purposive sampling on 52 government employees in the public service sector to examine the application of flexible management as a strategy to work through work for home during the pandemic and its potential or impact on delaying public service tasks. The results of this study indicate that most employees take advantage of the flexibility of time or working days to complete their work assignments and tend to refuse or avoid three outside of working hours or outside of picket even though they are still included in the weekly effective time in the labor regulations. The results of this study have also proven that there is a very significant relationship flexibility management which is implemented as one of the WfH strategies with the potential to delay the completion of work assignments by government agencies in the public service sector.

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