

The Effect Of Work From Home (WFH) And Compensation On Employee Productivity During The Covid-19 Pandemic

Asra Ike Khoirunnisa¹, Onan Marakali Siregar²

Administrative Science Business, Faculty of Social and Political Sciences, University of North Sumatra

ARTICLEINFO

Keywords:

WFH,
Compensation,
Productivity

ABSTRACT

The pandemic situation has caused several government policies that limit community activities in interacting. This certainly has an impact on various sectors of the company. The impact that can be felt by the company is the implementation of WFH in its operational activities. With WFH, companies make decisions to reduce compensation. This has an impact on employee productivity. Therefore, the BPJS for Employment of the Sumbagut Regional Office must pay attention to the implementation of WFH and the provision of compensation properly so that employee performance will improve. This study aims to determine the effect of WFH and Compensation on employee productivity at the BPJS Ketenagakerjaan Regional Office of Sumbagut. This study uses a quantitative method involving 30 employees as a sample. The sampling technique is saturated sampling. Data collection techniques using a questionnaire using a Likert scale. Data analysis techniques used test instruments for validity, reliability, classic assumption tests, and hypothesis testing using multiple linear regression analysis using SPSS. The results of this study indicate that the WFH and Compensation variables significantly and simultaneously affect employee productivity. The influence exerted by the WFH and Compensation variables contributed 41.2% to the employee productivity variable. The results of this study indicate that the WFH and Compensation variables significantly and simultaneously affect employee productivity. The influence exerted by the WFH and Compensation variables contributed 41.2% to the employee productivity variable. The results of this study indicate that the WFH and Compensation variables significantly and simultaneously affect employee productivity. The influence exerted by the WFH and Compensation variables contributed 41.2% to the employee productivity variable.

E-mail:

ikeasra@gmail.com,
onan@usu.ac.id

This is an open access article under the [CC BY-NC](https://creativecommons.org/licenses/by-nc/4.0/) license.



INTRODUCTION

The Corona virus or Covid-19 is a case that shocked the world starting at the end of December 2019 with symptoms of mysterious pneumonia or pneumonia. This case is suspected to be related to the Huanan animal market in Wuhan, which sells various types of animal meat, including those that are not normally consumed, such as snakes, bats and various types of rats. The rapid transmission of this virus made the World Health Organization (WHO) decide to designate this case as a Corona or Covid-19 virus pandemic on March 11, 2020. The WHO decision was issued when the corona virus had spread in 118 countries. Based on WHO data, there were 634,835. cases with 29,957 deaths in 198 infected countries worldwide as of March 29 2020. As of July 4 2022 the number of cases infected with Covid-19 worldwide has reached

555,013. 578 cases with 6,362,197 deaths. The following is a graphic image of the number of Covid-19 cases as of July 4, 2022 around the world.

The State of Indonesia itself, on March 2 2020, the first case of Covid-19 was found. Based on data released by the Indonesian Disaster Management Agency (BNPB), as of March 29 2020 the number of confirmed positive cases of Covid-19 infection was 1,285 cases. As of July 14 2022 the number of cases infected with Covid-19 in Indonesia was 6,120,169 cases with 156,818 deaths. This of course made the Indonesian government immediately take the decision to carry out all activities from home or work from home (WFH) to break the chain of the spread of Covid-19.

The problem of work from home (WFH) or working from home in the midst of the Covid-19 outbreak can be linked to the provisions of Article 86 paragraph (1) letter a Law Number 13 of 2003 concerning Manpower ("Labor Law"), whereby every worker/laborer has the right to obtain protection for occupational safety and health. The Covid-19 pandemic is a threat to the safety and health of the entire community.

Covid-19 had a major impact on the wheel of the Indonesian economy to experience quite a significant decline. The state suffered losses due to a decrease in state revenues while the expenditure budget soared to cope with the emergency condition of the Covid-19 pandemic. Not only the State, most companies, both large, medium and small scale, experienced an impact that was not much different. Companies are experiencing difficult conditions in the midst of the Covid-19 pandemic where they must meet all of the company's operational costs so that they can continue to operate. This forces companies to make decisions to lay off employees or cut employee salaries.

Table 1. National Level Regional Office Employment BPJS Ranking Data

Code Office	Office Name	Ranking by Year			
		2019	2020	2021	2022
910	Banten Regional Office	1	5	6	6
905	Regional Office of Central Java and DIY	2	6	7	8
911	Banuspa Regional Office	3	8	4	9
903	DKI Jakarta Regional Office	4	3	10	10
906	Regional Office of East Java	5	4	2	4
904	West Java Regional Office	9	10	8	11
909	Regional Office of West Sumatra Riau	7	2	9	3
908	Sulawesi Maluku Regional Office	8	11	1	1
901	North Sumatra Regional Office	6	9	3	7
907	Regional Office of Kalimantan	10	1	5	2
902	South Sumatra Regional Office	11	7	11	5

Source: BPJS Employment Office of Sumbagut Regional Office (2022)

Based on the table above, it can be seen that there is an instability in the achievement ranking of the BPJS Ketenagakerjaan for the Sumbagut Regional Office. Which in 2019, namely before the pandemic occurred, the BPJS Employment Office of the Sumbagut Regional Office was ranked sixth. In the first year the pandemic occurred, namely in 2020, the BPJS for Employment of the Sumbagut Regional Office fell quite far to rank ten. In 2021 there will be an increase in ranking to third place. And in 2022 there will be another downgrade to seventh. This is because after the pandemic, the work system changed to an all-digital Work From Home (WFH). Which changes in this work system result in employees needing to adapt.

The BPJS for Employment of the Sumbagut Regional Office does not cut wages or lay off employees, but for compensation, the BPJS Employment Office of the Sumbagut Regional Office

made a deduction in one form of compensation, such as employee vacation allowances that were not given due to PPKM during the pandemic.

Based on the description above, the author took the research title "The Effect of Work From Home and Compensation on Employee Productivity During the Covid-19 Pandemic (Study on BPJS Ketenagakerjaan Kanwil Sumbagut)"

LITERATURE REVIEW

The most valuable resource in any company is its employees. They provide the talents, abilities, skills, and information needed to achieve organizational goals. Straub and Attner (Gaol, 2014:44). HRM is a field of management that specifically studies human relations and roles in corporate organizations Adamy (2016: 2). Work from home (WFH) is a transition within a company/organization by "forbidding" employees to work in the office and gather in the room when completing the tasks that have been given. The WFH work system is the concept of working remotely from the main office that uses electronic media as a medium for interacting with other workers originating from the concept of telecommuting work or telework (Holland, et al. 2016).

Compensation is the provision of fair and appropriate services to workers in return for their services to the company. So compensation has a broad meaning, in addition to salaries and wages, it can be in the form of housing, means of transportation, uniforms, family assistance, health assistance, food assistance and various other forms with permanent acceptance benefits by employees (Suwanto and Priansa, 2016). Productivity is an attitude that holds the view that today's work methods can be better than before and the work results must be of higher quality and quantity compared to today's work, Komaruddin (Cintya, et al. 2021).

METHODS

This research is a quantitative research approach associative. This research was conducted at the BPJS Employment Office of the Sumbagut Regional Office on Jl. Captain Patimura No. 334, Army, Kec. Medan Baru, Medan City, North Sumatra 20153. The distribution of this research questionnaire was via Google form and the distribution of questionnaires directly to employees of the BPJS Employment Office of the Sumbagut Regional Office. This research was conducted from 19 April to 18 June 2022.

The population in this study were all employees of the BPJS Ketenagakerjaan Regional Office of Sumbagut, totaling 30 people. This study used a sampling technique with a census or saturated sampling method. Therefore, the researcher in this case took all 30 employees as a sample. This study uses primary data and secondary data. The primary data in this study were obtained by distributing questionnaires through the Google form and distributing the questionnaires directly to employees. While the primary data were obtained from data sources on the number of employees of the BPJS Ketenagakerjaan Regional Office of Sumbagut, company profiles, articles and journals, and books related to the variables to be studied.

In this study the independent variables are WFH and compensation, while the dependent variable is employee productivity.

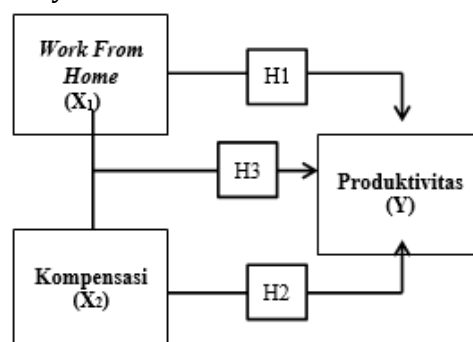


Figure 1. The figure illustrates

The figure illustrates the effect of work from home (X1) on employee productivity (Y) partially. Furthermore, the effect of compensation (X2) on employee productivity (Y) partially. Furthermore, the influence of work from home (X1) and compensation (X2) variables on employee productivity (Y) simultaneously.

To test the research hypothesis using the following linear regression analysis:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Information:

Y = Productivity

X1 = Work from home

X2 = Compensation α = Constant

β_1 = Regression coefficient X1 β_2 = Regression coefficient X2 e = error

The hypothesis in this study is as follows:

1. H01: There is no effect of WFH on employee productivity at the Sumbagut Regional Office of Employment BPJS
2. Ha1: There is an influence of WFH on employee productivity at the BPJS Employment Office of the North Sumatra Regional Office
3. H02: There is no effect of compensation on employee productivity at the Sumbagut Regional Office of Employment BPJS
4. Ha2: There is an effect of compensation on productivity employee BPJS Sumbagut Regional Office of Employment
5. H03: There is no joint effect of WFH and compensation on employee productivity at the BPJS Employment Office of the Sumbagut Regional Office
6. Ha3: There is a joint effect of WFH and compensation on employee productivity at the BPJS Employment Office of the Sumbagut Regional Office

RESULTS AND DISCUSSION

Validity and Reliability Test

The validity test was carried out to determine the consistency and accuracy of the data collected while the reliability test was carried out to determine the consistency of the measuring instruments used. Therefore, before conducting research, the instrument was first tested for validity and reliability. Validity test is calculated using statistical software. The validity test is declared valid if the statement shows a significant value lower than 0.05 or 5%. Thus, if $r_{count} > r_{table}$ then the instrument is declared valid and vice versa. Based on the r_{table} for $df (n-2) = 28 (30-2)$ of 0.361.

On test reliability If results *Cronbach's Alpha* more big from level significance 60% or 0.6, so variable is said to be reliable. However, if the results of *Cronbach's Alpha* are less than a significant level of 60% or 0.6 then the variable is considered unreliable. The following table shows the results of the validity and reliability tests of the variables that have been tested:

Table 2. Validity Test

No.	Statement	r_{count}	r_{table}	Ket
1.	WFH 1	0.426	0.361	Valid
2.	WFH 2	0.541		Valid
3.	WFH 3	0.506		Valid
4.	WFH 4	0.511		Valid
5.	WFH 5	0.388		Valid
6.	WFH 6	0.415		Valid
7.	WFH 7	0.426		Valid
8.	WFH 8	0.748		Valid
9.	WFH 9	0.461		Valid
10.	WFH 10	0.385		Valid

11.	WFH 11	0.501	Valid
12.	Compensation 1	0.604	Valid
13.	Compensation 2	0.552	Valid
14.	Compensation 3	0.519	Valid
15.	Compensation 4	0.523	Valid
16.	Compensation 5	0.776	Valid
17.	Compensation 6	0.564	Valid
18.	Compensation 7	0.619	Valid
19.	Compensation 8	0.416	Valid
20.	Productivity 1	0.401	Valid
21.	Productivity 2	0.588	Valid
22.	Productivity 3	0.710	Valid
23.	Productivity 4	0.689	Valid
24.	Productivity 5	0.467	Valid
25.	Productivity 6	0.617	Valid
26.	Productivity 7	0.484	Valid
27.	Productivity 8	0.494	Valid
28.	Productivity 9	0.652	Valid
29.	Productivity 10	0.569	Valid

Table 3. Reliability Test

No.	Variable	Cronba ch Alpha	Alpha ha	Ket
1.	WFH	0.672	0.6	reliable
2.	Compensation	0.691	0.6	reliable
3.	Productivity	0.761	0.6	reliable

Hypothesis testing

The results of this study were obtained from statistical data processing using statistical software programs. Hypothesis testing is done to prove the hypothesis that has been proposed in this study can be accepted or rejected. Testing the hypothesis in this study was carried out by testing the partial test (T test), simultaneous test (F test), and the coefficient of determination.

Table 4 Partial Significance Test (T-Test)

Coefficientsa			
Model	standardized Coefficients Betas	t	Sig.
1 (Constant)		1.103	0.280
Work From home	0.395	2,423	0.022
Compensation	0.384	2,355	0.026

Based on the results of the partial significance analysis (T test) in the table above, the following conclusions can be drawn:

1. The partial test between the WFH variable (X1) on employee productivity (Y) obtained a tcount value greater than the ttable value of 2.423 ($2.423 > 2.051$), while the significant value obtained was 0.022 which is smaller than the alpha level of 0.05. This shows that H1 is accepted and H0 is rejected, meaning that there is a significant influence between WFH (X1) on productivity employeeBPJS Sumbagut Regional Office of Employment (Y).
2. Partial test between compensation variable (X2) employee productivity (Y) obtained tcount greater than ttable value, namely of 2.355 ($2.355 > 2.051$), while the significant value obtained is 0.026 which is smaller than the alpha level of 0.05. This shows that H2 is accepted and H0 is rejected, meaning that there is a significant influence between compensation (X2) on the productivity of employees of the Sumbagut Regional Office of Employment BPJS (Y).

Table 5. Simultaneous Test (F-Test)

ANOVAa					
Model		Sum of Squares	df	MeansSquare	F
1	Regression	193,065	2	96,533	11.143
	residual	233,902	27	8,663	
	Total	426,967	29		

Dependent Variables: Employee Productivity

Predictors: (Constant), Compensation, Work From Home (WFH)

Based on the table it shows that in this study the value of f than the f table value of 11.143 ($11.143 > 3.35$), while the significant value of 0.000 is smaller than the alpha level of 0.05. This shows that H_{a3} is accepted and H_{03} is rejected, meaning that there is a significant influence between WFH (X1) and compensation (X2) together on the productivity of BPJS Ketenagakerjaan Kanwil Sumbagut (Y) employee productivity.

Table 6. Determination Coefficient Test

Summary models				
Model	R	R Square	Adjusted R Square	std. Error of the Estimates
1	0.672a	0.452	0.412	2.94330

predictors: (Constant), Compensation, Work From Home (WFH)

Dependent Variables: Employee Productivity

Based on the table, it shows that the value of r is 0.672, this means that the relationship between WFH (X1) and compensation (X2) on the productivity of BPJS Ketenagakerjaan employees at the Sumbagut Regional Office (Y) is quite close. The coefficient of determination obtained is 0.412 which shows the influence of WFH (X1) and compensation (X2) on productivity BPJS Employment Office of the Sumbagut Regional Office (Y) is 41.2% while the remaining 58.8% is influenced by other variables not examined in this study.

Work from home is a transition within a company/organization by "forbidding" employees to work in the office and gather in the room when completing the tasks that have been given. The WFH work system is the concept of working remotely from the main office that uses electronic media as a medium for interacting with other workers originating from the concept of telecommuting work or telework (Holland, et al. 2016). Based on the results of the study it was found that WFH (X1) had an effect on employee productivity (Y) as evidenced by the t -count value greater than the t -table value of 2.423 ($2.423 > 2.051$), while the significant value obtained was 0.022 less than the alpha level 0,05. This shows that H_{a1} is accepted and H_{01} is rejected,

The results of this study are in line with the results of research conducted by Simarmata (2020), with the title "The Influence of Work From Home on the Productivity of Ambon State Polytechnic Lecturers" which states that the WFH variable (X1) partially has a significant positive effect on lecturer productivity (Y).

H_{02} is rejected, meaning that there is a significant influence between compensation (X2) on the productivity of BPJS Ketenagakerjaan Kanwil Sumbagut employees (Y).

The results of this study are in line with Natsir (2018) with the title "The Influence of Compensation on Employee Work Productivity at CV Mote Water Filterindo in Makassar City" which states that simultaneously compensation has a significant influence on employee work productivity with an F -count ($27.780 > F$ -table (3.33) and $\text{sig.}\alpha$ value ($0.000 < 0.05$).

Productivity is an attitude that holds the view that today's work methods can be better than before and the work results must be of higher quality and quantity compared to today's work, Komaruddin (Cintya, et al. 2021).

Based on the results of research conducted in the F Test (Simultaneous Significant Test) shows that in this study the WFH (X1) and compensation (X2) variables have a f hitting value

greater than the t -table value, which is equal to 11.143 ($11.143 > 3.35$), while the significant value of 0.000 is smaller than the alpha level of 0.05. This shows that H_{a3} is accepted and H_{03} is rejected, meaning that there is a significant influence between WFH (X_1) and compensation (X_2) together or simultaneously on the productivity of BPJS Ketenagakerjaan Kanwil Sumbagut employees (Y).

Compensation is any form of payment or reward given to an employee and arising from the employee's work. Payments can be distinguished from direct payments in the form of wages, salaries, incentives, commissions and bonuses and indirect payments in the form of financial benefits such as insurance and holidays paid by employers, Dessler (Nasution, 2016: 218). Based on the results of the study it was found that compensation (X_2) has an effect on employee productivity (Y) as evidenced by the t -count value that is greater than the t -table value of 2.355 ($2.355 > 2.051$), while the significant value obtained is 0.026 which is smaller than the alpha level 0,05. This shows that H_{a2} is accepted and

CONCLUSION

The WFH variable partially has a positive and significant effect on the productivity of the employees of the Sumbagut Regional Office of Employment BPJS. Based on these results, H_{a1} is accepted and H_{01} is rejected. The indicator that has the most influence on this variable is the flexible work environment. This can be seen from the results of the study where most employees agreed that while undergoing WFH, employees are free to choose where to work. With freedom which is owned by employees of the BPJS Ketenagakerjaan Kanwil Sumbagut in choosing a work environment while undergoing WFH, employees can feel a new atmosphere while working and not feel bored with a monotonous work environment. This shows that the better the application of WFH will increase productivity employee BPJS Sumbagut Regional Office of Employment.

Compensation variable partially has a positive and significant effect on productivity employee BPJS Sumbagut Regional Office of Employment. Based on these results, H_{a2} is accepted and H_{02} is rejected. The indicator that has the most influence on this variable is incentives, this can be seen from the results of research where most employees agree that incentives provided by companies to employees for their work performance can increase employee productivity. Because giving incentives for employee performance is something that should be given as appreciation to employees for contributing in meeting company targets. This shows that the better the company is in providing incentives to employees, the productivity of BPJS Ketenagakerjaan employees at the Sumbagut Regional Office can increase.

WFH and compensation variables simultaneously have a significant effect on productivity employee BPJS Sumbagut Regional Office of Employment. Based on these results, H_{a3} is accepted and H_{03} is rejected. The indicator that has the most influence on this variable is ability, this can be seen from the results of the study in which most of the employees answered that they agreed that the company provides tasks that are in accordance with the fields carried out by each employee of the BPJS Ketenagakerjaan Kanwil Sumbagut. The results of the coefficient of determination show that the relationship formed between the independent variable WFH (X_1) and compensation (X_2) on the dependent variable productivity (Y) has a relationship positive and strong. Thus WFH and compensation can increase employee productivity.

REFERENCE

- Adamy, Marbawi. (2016). *Manajemen Sumber Daya Manusia, Teori Praktik dan Penelitian*. Universitas Malikussaleh, Ljokseumawe.
- Gaol, Chr. Jimmy L. (2014). *Human Capital*. Jakarta: PT. Grasindo Anggota Ikapi.
- Ghozali, Imam. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19* (edisi kelima). Semarang: Universitas Diponegoro.
- Hasibuan, M. S. (2017). *Manajemen Sumber Daya Manusia. Edisi Keenam belas*. Jakarta: PT. Bumi Aksara.

- Hasibuan, Malayu. (2018). *Manajemen Sumber Daya Manusia*. PT Bumi Aksara. Jakarta
- Kawiana, I Gede Putu. (2020). *Manajemen Sumber Daya Manusia "MSDM" Perusahaan*. Denpasar, UNHI Press Publishing.
- Kurniawan, Rachmat. (2021). *Manajemen Sumber Daya Manusia Pada Kaderisasi Anggota Ansor Kabupaten Banyumas*. Yogyakarta : Magnum Pustaka Utama.
- M. Yani. (2017). *Manajemen Sumber Daya Manusia*. Jakarta: Mitra Wacana Media.
- Mangkunegara, AA Anwar Prabu Mangkunegara. (2017). *Manajemen Sumber Daya Manusia Perusahaan*, Remaja Rosdakarya, Bandung.
- Nasution, Beti (2016). *Manajemen Sumber Daya Manusia Strategis*, Fisip USU Press, Medan.
- Sedarmayanti. (2017). *Manajemen Sumber Daya Manusia – Reformasi Demokrasi dan Manajemen Karyawan Negeri Sipil*. Cetakan ke Lima Bandung: PT Refika Aditama.
- Sinambela, Lijan Poltak. (2016). *Manajemen Sumber Daya Manusia*. Jakarta: Sinar Grafika Offset, 2016.
- Simamora, (2017). *Sumber Daya Manusia*. Jakarta. Pt. Alfabeta
- Sugiyono, (2020). *Metode Penelitian Kuantitatif Kualitatif*. Bandung: Alfabeta.
- Sutrisno, E. (2017). *Manajemen sumber daya manusia*. Jakarta: Kencana Prenada media group.
- Suwatno, Donni dan Juni, Priansa. (2014) *Manajemen SDM Dalam Organisasi Publik Dan Bisnis*. Bandung: Alfabeta.
- Stone, H. Thomas. (2017). *Understanding Personnel Management*. Tokyo : Holt- Saunders.
- Timbal, A. & Mustabsat, A. (2016). *Flexibility or Ethical Dilemma: An Overview of the Work from Home Policies in Modern Organizations around the World*. Human Resource Management International Digest, 24(7)
- Matondang, Decky Kurniawan. "Pengaruh Work From Home dan Pengawasan terhadap Kinerja Pegawai pada Masa Pandemi Covid-19 Study pada Dinas Perrhubungan Provinsi Sumatera Utara." Universitas Muhammadiyah Sumatera Utara, 2021.
- Angelina, Riska. "Pengaruh Work From Home (WFH) dan Kepuasan Kerja Terhadap Produktivitas Kerja Pegawai Insektorat Kota Yogyakarta ." Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha Yogyakarta, 2021.
- Sitepu, Rani Isa Kirana. "Pengaruh Team Work Dan Kompensasi Terhadap Produktivitas Kerja Karyawan Melalui Motivasi di Pt Prima Dana Mix." Universitas Sumatera Utara, 2019.
- Achiel, Y. Soffy, B. Eka, A. & Kumaya, J. R. (2020). Dampak Pandemi Covid-19 Bagi Pekerja "Phk, Pemotongan Gaji, Dan Motivasi Kerja". Jurnal *PSIKOWIPA (Psikologi Wijaya Putra)*, 1(2), 1-10.
- Cintya, O., A., M., Afifuddin, Abidin, A., Z., (2021). "Dampak Kebijakan Work From Home Terhadap Produktivitas Kerja Karyawan Pegawai Di Kantor Kecamatan Lowokwaru Kota Malang". *Jurnal Respon Publik*. Vol. 15, No. 10
- Erlyna dan Budiono. (2018). "Pengaruh Kompensasi Terhadap Produktivitas Karyawan Pada Pt. Pos Indonesia Cabang Sidoarjo." *Jurnal Bisnis Indonesia*.
- Farrell, K. (2017) Working from Home: A Double-Edged Sword, Home Renaissance Foundation Conference 16-17 November, London. doi.org/10.21427/kk4b-e646
- Fathoni, K., & Ghozali, M. (2017). Analisa Konsep Produktivitas Kerja Konvensional Dalam Pandangan Islam. *Al Tijarah*, 3(1), 1-14.
- Gariety, B. S., & Shaffer, S. (2015). Wage Differentials Associated with Working at Home. *Jurnal Monthly Lab. Rev.*, 130, 61.
- Herison dan Daulay, N., I., O. (2021). Pengaruh Kompesasi dan Lingkungan Kerja Terhadap Produktivitas Kerja pada PTPN V Sei Galuh Kampar, Riau. *Sekolah Tinggi Ilmu Ekonomi Riau*
- Holland, S. J, Simpson, K. M., Dalal, R. S, & Vega, R. (2016). I Can't Steal From A Coworker If I Work From Home: Conceptual And Measurement-Related Issues Associated With Studying Counterproductive Work Behavior In A Telework Setting. *Jurnal Human Performance*, 29 (3).
- Perdiyangti, D. H., & Faeni, D. P. (2021). Analisis Pengaruh Work from Home, Digital Platform

- dan Aplikasi Rapat Online terhadap Produktivitas Kerja pada PT. Telkom Akses di Jakarta Barat. *Studi Akuntansi, Keuangan, Dan Manajemen*, 1(1), 9-16.
- Pristiyono, P., Ikhlash, M., Rafika, M., & Hasibuan, D. K. (2020). Implementasi work from home terhadap motivasi dan kinerja dosen di Indonesia. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 8(2).
- Rosidin, G. F., & Sambas, N. (2021). Analisis Yuridis Pencurian Data pada Waktu Work From Home (WFH) di Masa Pandemi Covid-19 Dihubungkan dengan Undang- Undang Nomor 19 Tahun 2016 tentang Perubahan atas Undang-Undang Nomor 11 Tahun 2008 tentang Informasi dan Transaksi Elektronik. *Prosiding Ilmu Hukum*, 835-839.
- Salain, P. P., Adiyadnya, M. S. P., dan Rismawan, P. A. E. (2020). Studi eksplorasi dampak work from home terhadap kinerja karyawan di masa pandemi Covid-19 pada bumh di wilayah Denpasar. *Jurnal Ilmiah Satyagraha*, 3(2).
- Simarmata, Ricardo Manarintar (2020). Pengaruh Work From Home Terhadap Produktivitas Dosen Politeknik Negeri Ambon, *Jurnal Intelektiva*. Vol.02 No. 01. Politeknik Negeri Ambon.
- Achiel, Y. Soffy, B. Eka, A. & Kumaya, J. R. (2020). Dampak Pandemi Covid-19 Bagi Pekerja "Phk, Pemotongan Gaji, Dan Motivasi Kerja". *Jurnal PSIKOWIPA (Psikologi Wijaya Putra)*, 1(2), 1-10.
- Cintya, O., A., M., Afifuddin, Abidin, A., Z., (2021). "Dampak Kebijakan *Work From Home* Terhadap Produktivitas Kerja Karyawan Pegawai Di Kantor Kecamatan Lowokwaru Kota Malang". *Jurnal Respon Publik*. Vol. 15, No. 10
- Erlyna dan Budiono. (2018). "Pengaruh Kompensasi Terhadap Produktivitas Karyawan Pada Pt. Pos Indonesia Cabang Sidoarjo." *Jurnal Bisnis Indonesia*.
- Farrell, K. (2017) Working from Home: A Double-Edged Sword, Home Renaissance Foundation Conference 16-17 November, London. doi.org/10.21427/kk4b-e646
- Fathoni, K., & Ghozali, M. (2017). Analisa Konsep Produktivitas Kerja Konvensional Dalam Pandangan Islam. *Al Tijarah*, 3(1), 1-14.
- Gariety, B. S., & Shaffer, S. (2015). Wage Differentials Associated with Working at Home. *Jurnal Monthly Lab. Rev.*, 130, 61.
- Herispon dan Daulay, N., I., O. (2021). Pengaruh Kompesasi dan Lingkungan Kerja Terhadap Produktivitas Kerja pada PTPN V Sei Galuh Kampar, Riau. *Sekolah Tinggi Ilmu Ekonomi Riau*
- Holland, S. J, Simpson, K. M., Dalal, R. S, & Vega, R. (2016). I Can't Steal From A Coworker If I Work From Home: Conceptual And Measurement-Related Issues Associated With Studying Counterproductive Work Behavior In A Telework Setting. *Jurnal Human Performance*, 29 (3).
- Perdiyangti, D. H., & Faeni, D. P. (2021). Analisis Pengaruh Work from Home, Digital Platform dan Aplikasi Rapat Online terhadap Produktivitas Kerja pada PT. Telkom Akses di Jakarta Barat. *Studi Akuntansi, Keuangan, Dan Manajemen*, 1(1), 9-16.
- Pristiyono, P., Ikhlash, M., Rafika, M., & Hasibuan, D. K. (2020). Implementasi work from home terhadap motivasi dan kinerja dosen di Indonesia. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 8(2).
- Rosidin, G. F., & Sambas, N. (2021). Analisis Yuridis Pencurian Data pada Waktu Work From Home (WFH) di Masa Pandemi Covid-19 Dihubungkan dengan Undang- Undang Nomor 19 Tahun 2016 tentang Perubahan atas Undang-Undang Nomor 11 Tahun 2008 tentang Informasi dan Transaksi Elektronik. *Prosiding Ilmu Hukum*, 835-839.
- Salain, P. P., Adiyadnya, M. S. P., dan Rismawan, P. A. E. (2020). Studi eksplorasi dampak work from home terhadap kinerja karyawan di masa pandemi Covid-19 pada bumh di wilayah Denpasar. *Jurnal Ilmiah Satyagraha*, 3(2).
- Simarmata, Ricardo Manarintar (2020). Pengaruh Work From Home Terhadap Produktivitas Dosen Politeknik Negeri Ambon, *Jurnal Intelektiva*. Vol.02 No. 01. Politeknik Negeri Ambon.



- Sofyandi, S. (2017). Peningkatan Motivasi Belajar Peserta Didik Melalui Metode Pemberian Reward Pada Mata Pelajaran Pai Dikelas Viii B Di Smp Sinjai Selatan (Doctoral Dissertation, *Institut Agama Islam Muhammadiyah Sinjai*).
- Suryantika, M., K., Wibawa, M., A. (2020). Kompensasi, Disiplin Kerja, Dan Motivasi Kerja Berpengaruh Terhadap Produktivitas Karyawan Jimbaran Bay Seafood Café Kedonganan. *E-Jurnal Manajemen*, Vol. 9, No. 3
- Susan, E. (2019). Manajemen sumber daya manusia. Adaara: *Jurnal Manajemen Pendidikan Islam*, 9(2), 952-962.
- Ukkas, Imran. (2017). Faktor-Faktor Yang Mempengaruhi Produktivitas Tenaga Kerja Industri Kecil Kota Palopo. *Journal Of Islamic Education Management*. Vol. 2 No. 2
- Yadav, S., Dubey, A., Chawla, P., and Jha, S. (2020). Employee engagement strategy for employees working in virtual environment in the IT industry.