

# The Impact of Flexitime and Physical Work Environment on Performance with Job Satisfaction as Mediation Variable at Kantor Pelayanan Pajak Madya Medan

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## ABSTRACT

KPP Madya Medan's tax office performance for the last 5 years is still not satisfactory. This is inseparable from employee performance which is influenced by flexibility, physical work environment, and job satisfaction. This study aims to analyze the effect of flexitime and physical work environment on employee satisfaction and its impact on employee performance. The population of this research is the employees of KPP Madya Medan with a total sample of 120 people. Data analysis using Structural Equation Modeling (SEM) using the SmartPLS 4.0 application. The results showed that: (1) Flexitime has a positive and significant effect on job satisfaction, (2) Physical work environment has a positive and significant effect on job satisfaction, (3) Flexitime has a positive and insignificant effect on employee performance, (4) Physical work environment has a positive and insignificant effect on employee performance, (5) Satisfaction has a positive and significant effect on employee performance, (6) Flexitime has a positive and insignificant effect on employee performance through job satisfaction, and (7) Physical work environment positive and insignificant effect on performance through job satisfaction at the Kantor Pelayanan Pajak Madya Medan.

**Keywords:** Flexitime, Physical Work Environment, Job Satisfaction, Employee's Performance

## INTRODUCTION

The industrial revolution 4.0 affects the way of human life and organizational dynamics in both the private and government sectors. The way the organization works must be able to follow and pioneer changes through various innovations in accordance with the development of Science and Technology (IPTEK). Advances in science and technology are utilized to create work systems that are completely automated and more efficient. Current government agencies have also made changes and are using various information technology (IT)-based service systems. For example, the online recruitment process for Candidates for State Civil Servants (CASN), making online passports, E-SAMSAT, online NPWP registration (eregistration), online tax reporting (efiling), online tax payments (ebiling), and so on.

Advances in technology allow the implementation of tasks to continue and minimize the impact of distance limitations. Utilization of technological advances must also be accompanied by readiness for the development of Human Resources (HR), availability of infrastructure, and an appropriate work environment so that they can support the running of an effective and efficient work system, to produce the best quantity and quality of performance in order to achieve the goals set by the organization.

Hill (2017) argues that performance is the achievement of the tasks assigned, the results achieved for the activities carried out during a certain time, as well as the ability of the organization to achieve its goals by using resources efficiently and effectively. According to Mangkunegara (2013) performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Furthermore, Mangkunegara stated that in general performance is divided into two, namely individual performance and organizational performance.

Employee performance is inseparable from job satisfaction which includes the needs, expectations, feelings of employees so that employees can optimize their time, thoughts and energy to achieve the targets set by the organization. According to Rivai and Sagala (2011) job satisfaction in a person depends on the difference between something that is considered to be obtained and the results achieved. According to Purba et al. (2020) job satisfaction is a positive attitude that concerns the healthy adjustment of workers to working conditions and situations including issues of wages, social conditions, physical conditions and psychological conditions.

According to Hill (2017) job satisfaction can be created by several factors, including a satisfying physical environment and satisfying working hours. Public Health England (2015) provides information about the relationship between elements of the work environment, especially office layout, office furniture, workplace lighting and temperature, as well as employee control over the physical work environment on employee welfare. All of these elements must be considered to ensure that the physical characteristics of the work environment do not adversely affect employee engagement, productivity and well-being.

According to Busro (2017) the work environment is a vehicle that exists within the organization, both the physical

environment, the social environment, and the virtual environment that can be used to improve employee performance and company performance on an ongoing basis. According to research by Kusuma et al. (2018) the physical work environment has a positive and significant influence on employee performance. Meanwhile, in the research of Prayogatama and Surjanti, (2017) the physical work environment has no effect on employee performance.

In addition to the physical work environment, other factors that can create job satisfaction are pleasant working hours and fulfilling workers' needs through flexible work arrangements (Flexible Work Arrangements). Employees who work flexibly usually have a higher level of job satisfaction. Satisfaction at work will automatically create high commitment and increase employee responsibility, and can benefit the organization (Driyantini et al. 2020). The formulation of the problem in this study is that the performance of the Medan Madya KPP tax revenues for the last 5 years is still not satisfactory, where only in 2020 the Medan Madya KPP is only able to achieve the targets set, while the previous four years, namely 2016 to 2019, the achievement of the tax revenue target was below 90%.

Based on the results of observations and direct involvement of researchers, employee dissatisfaction arises due to several conditions, namely job complexity, many superiors/supervisors requesting reports/explanations, co-workers who often change, Work Performance Rewards (GPA) are uncertain and often change annually both for value and time.

Likewise with flexitime, in which there are differences in perceptions and consistency even though there has been Minister of Finance Regulation (PMK) Number 93/PMK.01/2018 concerning the Second Amendment to PMK No. 214/PMK.01/2011 concerning Enforcement of Discipline in Relation to Special Allowances Development of State Finance within the Ministry of Finance.

While in the physical work environment there are limited computer equipment and copiers, non-uniform work desks between employees with the same position, work space that is too open and close to the Taxpayer counseling room, rather limited parking space, not all lights in the monitoring room To live, air circulation is very dependent on air conditioning because air ventilation in the form of windows that can be opened is very limited.

## **LITERATURE REVIEW**

### **Performance**

According to Busro (2017) performance is the result of work that can be achieved by employees both in groups and individually in an organization, in accordance with the responsibilities and authority given by the organization in an effort to achieve the vision, mission and goals of the organization, related to ability, perseverance, independence, ability to overcome problem according to the legally given time limit, does not violate the law and is in accordance with ethics and morals. According to Mangkunegara (2017) performance is an assessment of work results in quality and quantity achieved by an employee in carrying out his duties properly in accordance with the responsibilities given to him. In general, performance is divided into two, namely individual performance and organizational performance.

Through performance, it will be known how far the employee's ability is in carrying out the tasks assigned to him, so that it is necessary to determine clear and measurable criteria, and jointly set them to serve as a reference (Sinambela, 2018). The size of performance is expected to provide evidence about whether or not the desired goals or targets have been achieved so that it becomes feedback information that will be used to evaluate employees (Priansa, 2014).

### **Flexitime**

Choudhary (2016) defines that flexitime is a work schedule with varying start and end

times, within certain limits set by the supervisor/manager. Regular employees work the same number of hours as they would in a traditional hourly arrangement.

Cambridge Dictionary (accessed 2021) flexitime is a work system in which people work a certain number of hours within a certain period of time, but can change the time they start or finish work.

University of California Davis (accessed 2021) flexitime is an arrangement that allows an employee to change the start and/or end time of his working hours. Regular employees work the same number of hours as they would on a traditional schedule. Flexitime is the right choice of work flexibility for jobs that are not possible to do with a remote work system.

Flexitime is a type of flexible work schedule, which offers employees the choice of time to start and end working hours (Robbins et al 2004, in Downes 2011). All employees must work a certain number of hours per week or month. However, they can vary their working hours within certain limits. Flexitime means that each working day has core working hours for example six hours plus flexible working hours that employees can choose from.

### **Physical work environment**

According to Busro (2017) the work environment is a vehicle that exists within the organization, both the physical environment, the social environment, and the virtual environment that can be used to improve employee performance and company performance on an ongoing basis.

According to Sofyan (2013) the work environment is everything that is around employees that influences them in carrying out and completing the tasks assigned to them in an area. According to Hasibuan (2016) the work environment is as follows: The work environment is everything that is around workers who can influence themselves in carrying out the tasks assigned.

According to Sedarmayanti (2017) suggests that the work environment is the entire

tooling and material encountered, the surrounding environment in which a person works, his work methods, and work arrangements both as individuals and as a group.

Pratama (2016) revealed that with a good work environment, adequate facilities, and a conducive workplace, employees will be encouraged to work well, but on the contrary, unfavorable physical work environment conditions also have a negative impact on employee performance, employees who feel uncomfortable with the working environment and the unavailability of adequate work facilities tends to reduce employee performance.

### **Job satisfaction**

According to Rivai and Sagala (2011) Job satisfaction in people depends on the difference between something that is considered to be obtained and the results achieved.

Job satisfaction is a general attitude which is the result of several specific attitudes towards work factors, self-adjustment and individual social relations outside of work (Blum, in Tanujaya 2014).

According to Robbin (in Wibowo, 2016) job satisfaction is a general attitude towards one's work which shows the difference between the amount of rewards workers receive and the amount they believe they should receive. According to Steve (Sinambela, 2018) job satisfaction is the level of positive affection (a pleasant mood) of a worker towards work and work situations, job satisfaction is related to the attitude of workers towards their work.

Robbins and Judge (Tannady, 2017) define job satisfaction as positive feelings about work as a result of evaluating the

characteristics of the job. According to Nelson and Quick (Tannady, 2017) stated that job satisfaction is a positive and pleasant emotional condition as a result of evaluating one's work or work experience. According to Sukarman Purba et al. (2020) job satisfaction is a positive attitude that involves the healthy adjustment of workers to working conditions and situations including issues of wages, social conditions, physical conditions and psychological conditions.

### **MATERIALS & METHODS**

This type of research is associative research with a quantitative approach. This study aims to examine the effect of Flexitime (X1) Physical work environment (X2) on employee performance (Y) with job satisfaction as a mediating variable (Z). This research was conducted at the Kantor Pelayanan Pajak Madya Medan (KPP) in the North Sumatra I DGT Regional Office Building. The population in this study were all employees of the State Civil Apparatus (ASN) at the Kantor Pelayanan Pajak Madya Medan, totaling 120 employees. In this study the authors used a saturated sample. This research was conducted at one office location, namely KPP Madya Medan. Based on the consideration that the population size is not too large, the time and cost aspects that can still be met because all employees are at the Medan Madya KPP, this allows researchers to examine all members of the population, the authors use the entire population, namely 120 employees to be sampled. The data The analysis technique used to test the hypothesis in this study is descriptive analysis and Structural Equation Model.

## RESULT

### Results of Data Analysis

Table 1 Direct and Indirect Effect

Direct Effect	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values
Flexitime → Job satisfaction	0.354	0.353	0.131	2.710	0.007
Physical work environment → Job satisfaction	0.389	0.392	0.133	2.917	0.004
Flexitime → Performance	0.243	0.239	0.128	1.904	0.057
Physical work environment → Performance	0.256	0.251	0.133	1.920	0.055
Job satisfaction → Performance	0.391	0.392	0.150	2.608	0.009
Indirect Effect	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values
Flexitime → Job satisfaction → Performance	0.138	0.143	0.083	1.671	0.095
physical work environment → Job satisfaction → Performance	0.152	0.157	0.088	1.729	0.084

## DISCUSSION

### Effect of Flexitime on Job satisfaction

Based on the test results through path analysis, it is known that flexitime has a positive and significant effect on employee job satisfaction. Employees who work flexibly have a higher level of job satisfaction. This also means that employee dissatisfaction at work is triggered by problems in applying flexitime. The application of flexitime can give employees more freedom to set working hours, subject to certain working hours. The dense population, the relatively high traffic intensity, the distance between the employee's residence and the workplace, the employee's personal needs, as well as the weather conditions are the things that make it important to apply flexitime arrangements. The national pattern of employee transfers at the Directorate General of Taxes has resulted in quite a number of employees currently serving at the Medan Madya KPP coming from outside the Medan city area, such as Langkat, Aceh, Batam, Palembang, Jakarta, Semarang, Bandung. This causes these employees to take longer to travel to meet their families, which can be done on a weekly or monthly basis, and not a few employees who come from out of town have to make flights. Flexitime coming home earlier on Friday and flexitime arriving later on Monday can be used by employees to

adjust to the departure/flight hours to the city of origin, so that they do not violate the provisions of working hours and are not subject to reductions in Performance Allowances, this illustrates the conditions that cause has a positive effect on the implementation of flexitime on employee job satisfaction.

The results of this study are in line with some of the results of previous studies. O'Neal (2012) concluded that work flexibility has a significant positive relationship with job satisfaction. Likewise, Yustrianthe (2008) concluded that Flexible Work Arrangements such as flexitime can lead to higher job satisfaction than standard working hours. Stefanie, et.al. (2020), concluded that the flexible work arrangement had a significant effect on job satisfaction when the Covid-19 situation occurred.

### Effect of Physical work environment on Job satisfaction

The results showed that the physical work environment had a positive and significant effect on job satisfaction at the Kantor Pelayanan Pajak Madya Medan. This shows that the better the physical work environment, the better employee job satisfaction, and vice versa if the physical work environment is bad, employee job satisfaction decreases. This also means that employee dissatisfaction at work is

triggered by problems in the physical work environment.

Employees need a good physical work environment in order to support and assist in carrying out their duties. Comfort, completeness, and good work equipment are examples of a physical work environment that supports the implementation of employee duties within the company. Companies need to provide job satisfaction to employees, one of which is to provide a comfortable, safe and enjoyable work environment. In creating a comfortable physical work environment, companies must pay attention to and maintain the availability of facilities and infrastructure such as work equipment and parking lots, adequate lighting, availability of air ventilation, comfortable office layout, and cleanliness that is always maintained.

This research is in line with the results of Surijadi's previous research (2020) which concluded that the physical environment has proven to have a positive and significant impact on employee job satisfaction. Ilhamsyah and Maliah (2020) concluded that there is a significant influence between physical work environment variables on employee job satisfaction. Nardo and Haryani (2021) concluded that the physical work environment has a positive and significant impact on job satisfaction. Yunita and Utami (2022) concluded that the physical work environment variable has a significant effect on employee job satisfaction. Aritonang, et.al. (2019) concluded that the physical work environment partially has a positive and significant effect on employee job satisfaction. Wati and Rahman (2020) concluded that there is an effect of the physical work environment on employee job satisfaction.

### **Effect of Flexitime on Performance**

The results showed that Flexitime had a positive and insignificant effect on performance at the Kantor Pelayanan Pajak Madya Medan. This means that the application of flexitime affects employee

performance but this effect is not significant for improving employee performance.

Flexitime cannot be applied to every type of work or every employee. Flexitime can have an optimal impact on employees with tasks that have not too much interaction with other parties, or tasks with non-binding working hours, but flexitime can have a less optimal effect on employee performance with tasks that require them to always be in place work at a predetermined time because the implementation of their duties is very dependent on service applicants, or other parties.

The results of this study are in line with research conducted by Sitti Nur Chadijah (2022), concluding that work flexibility has a positive but not significant effect on employee performance. Annisya Wulandari (2016), concluded that flexitime has a positive and insignificant effect on employee performance. Lusitania Eka Putri et al (2021), there is no significant effect between flexible work arrangements on employee performance. Muhammad Fajar Wahyudi Rahman (2020), flexible work arrangements do not significantly affect employee performance. Dejan and Kathryn von Treuer (2016) there is no significant effect between flexitime on employee performance.

### **Effect of Physical work environment on Performance**

The results showed that the physical work environment had a positive and insignificant effect on performance at the Kantor Pelayanan Pajak Madya Medan. This means that increasing the quality of the physical work environment does not have a major influence on improving employee performance.

A physical work environment that is not optimal has an insignificant effect on employee performance, and in some cases it can actually have a negative effect Yogi Pratanca (2017). Problems from the physical environment include lowering morale so that it increases the error rate in doing work, and ultimately reduces employee

productivity. so that the benefits of the physical work environment are not optimal for employee performance.

Although the results of this study indicate that the physical work environment does not significantly affect employee performance, if employees continue to experience problems with the physical work environment then this does not rule out the possibility of reducing employee performance. Thus companies need to pay attention to the physical work environment in the workplace and create the best possible atmosphere so that employees feel at home in the work space so that when completing a task the employee can work more optimally in accordance with the goals desired by the company.

The results of this study are in line with research conducted by Stanley and Marcus Remiasa (2022) which concluded that the physical work environment does not significantly affect employee performance. Ayu Widianingrum and Indi Djastuti (2016), concluded that the physical work environment has no significant effect on employee performance. Dewi Fitriani, et al. (2018) concluded that the physical work environment has no positive and significant effect on performance. Shella Prahasti and Wahyono (2018) concluded that the work environment has a positive and insignificant effect on employee performance. Amanda Clara Valentine (2017) concluded that there is no significant effect of the physical work environment partially on employee performance.

### **Effect of Job satisfaction on Performance**

The results showed that satisfaction had a positive and significant effect on performance at the Kantor Pelayanan Pajak Madya Medan. This means that if job satisfaction increases, it will increase employee performance. This also means that employee performance is not optimal, triggered by employee dissatisfaction at work.

Job satisfaction will be obtained if there is a match between employee expectations and

the reality obtained at work. Employee perceptions regarding matters related to job satisfaction include the work itself (attractive assignments), wages/salaries, opportunities for promotion, relationships with superiors, and relationships with colleagues. If the satisfaction obtained exceeds what is desired, then the employee will be even more satisfied, so there is a discrepancy, but it is a positive discrepancy. Employees who work with a high level of satisfaction will view their work as something fun. With pleasant emotional feelings and loving work, the work produced will be more optimal and in accordance with company goals so that work results will also increase.

This result is in line with the study of Egenius et al. (2020), Ramli et al. (2019), as well as Plikamin and Luengalongkot et al. (2021) which suggests that job satisfaction has a positive and significant effect on performance. Hazriyanto (2019) concluded that there was an influence of job satisfaction on employee performance. Firmansyah, Darmawan (2021) concluded that job satisfaction has a partially significant effect on employee performance. Paparang, et.al. (2021) concluded that the direction of the job satisfaction variable has a positive effect on employee performance. Nurlaela and Trianasari (2021) concluded that job satisfaction has a positive effect on employee performance.

### **Effect of Flexitime on Performance Through Job satisfaction**

The results showed that flexitime had a positive and insignificant effect on performance through job satisfaction at the Kantor Pelayanan Pajak Madya Medan. This means that satisfaction is not able to significantly mediate the effect of flexitime on employee performance. Although based on a direct relationship it is known that job satisfaction has a positive and significant relationship to performance, but the flexitime imposed at the Kantor Pelayanan Pajak Madya Medan has not been able to significantly improve employee

performance through job satisfaction mediation.

Flexitime has no significant impact on employee performance through job satisfaction mediation, although at the same time the flexitime has a significant effect on job satisfaction. Some conditions that can occur include flexitime actually making employees shift the workload to other employees, delaying work, or even resulting in additional steps/burden in the workflow (for example a meeting should be held for 1 hour, instead it has to be 1.5 hours due to waiting the presence of all employees both flexitime and not). These conditions can make flexitime not have a significant impact on performance. Management must ensure that all employees at KPP Madya Medan understand how and why flexitime can provide benefits for employees and the organization.

The results of this study are in line with research conducted by Habda Saleh and Heru Kurnianto Tjahjono (2021) who concluded that employee job satisfaction is not proven to have a significant effect as a mediator between flexible work schemes and individual performance. This research is also in line with the results of Siska Maya and Vella Aggresta's research (2020) which concluded that job satisfaction is not a mediating variable for flexibility and performance.

### **Effect of Physical work environment on Performance Through Job satisfaction**

The results of the study show that the physical work environment has a positive effect on performance through job satisfaction but it is not significant. This shows that the condition of the physical work environment does not significantly influence employee performance through satisfaction. Based on a direct relationship, job satisfaction has a positive and significant relationship to performance, while the physical work environment has a positive but not significant relationship to performance. However, job satisfaction is not strong enough to mediate the

relationship between physical work environment and performance.

To optimize its effect on performance, the work unit must be able to increase the quantity and quality of physical work environment facilities by providing equipment and needs that suit the needs of employees and optimizing the quality of temperature, air circulation, room temperature and lighting. The condition that causes the insignificant effect of the physical work environment on performance through the mediation of job satisfaction is that there are times when important work devices such as computers, laptops and printers do not support work optimally. There are times when there is damage that takes time to repair. Besides that, with the implementation of Work From Home (WFH) during the Covid-19 pandemic, the work facilities at each employee's home were not evenly distributed so that the physical work environment support for the implementation of Taxpayer duties was not the same among employees.

The results of this study are in line with research conducted by Andri Naufal Azmi Hasibuan (2019) who concluded that the work environment has no significant effect on job satisfaction through job satisfaction. Ade Rizky Prasetya (2018), concluded that job satisfaction is not proven to significantly mediate the effect of the work environment on performance. Irvandi, et al. (2021) concluded that job satisfaction does not significantly mediate the effect of the physical work environment on employee performance. Dasio Untung and Rini Nugraheni (2017) concluded that job satisfaction does not mediate the effect of the physical work environment on employee performance. Hanin Nabila Putrika (2015) concluded that job satisfaction cannot mediate between the work environment and performance.

### **CONCLUSION**

Based on the results of the analysis and discussion, the following conclusions can be drawn:



1. Flexitime has a positive and significant effect on job satisfaction at the Kantor Pelayanan Pajak Madya Medan.
2. The physical work environment has a positive and significant effect on job satisfaction at the Kantor Pelayanan Pajak Madya Medan.
3. Flexitime has a positive and not significant effect on employee performance at the Kantor Pelayanan Pajak Madya Medan.
4. The physical work environment has a positive and insignificant effect on employee performance at the Kantor Pelayanan Pajak Madya Medan.
5. Satisfaction has a positive and significant effect on performance at the Kantor Pelayanan Pajak Madya Medan.
6. Flexitime has a positive and insignificant effect on employee performance through job satisfaction at the Kantor Pelayanan Pajak Madya Medan.
7. The physical work environment has a positive and insignificant effect on employee performance through job satisfaction at the Kantor Pelayanan Pajak Madya Medan.

#### **Declaration by Authors**

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