

The Effect of Workload on Employee Performance with Flexibility in Working Hours as an Intervening Variable at PT. Telkom Indonesia Witel Jambi

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ABSTRACT

This study aims to analyze the influence of workload on employee performance with flexibility of working hours as an intervening variable in PT Telkom Indonesia Witel Jambi. The research method used is a quantitative approach with an analysis technique using SMARTPLS version 4.0. The sample in this study consisted of 40 employees selected through a saturated sampling technique. Data collection was carried out through observations, interviews, and questionnaires. The results of the study show that workload has a positive and significant influence on employee performance. The flexibility of working hours also plays a role as a mediating variable that optimizes the influence of workload on performance. These findings emphasize the importance of implementing a balanced workload policy and flexibility in managing working hours to improve employee productivity and well-being.

INTRODUCTION

The rapid development of globalization today, causes increasingly high and complex competition so that a company is required to be able to improve things related to each company and increase responsiveness so that it can still survive and compete and be able to develop better, in this case the company is expected to innovate and be creative both for human resources and other things.

Human resources (HR) is one of the important factors that cannot even be separated from an organization, both institutions and companies. The success of an organization can be determined by the role carried out by each individual in human resources. This role includes planning and contributing to the implementation of duties and responsibilities to achieve the goals expected by an organization. Every employee has an important role in an organization. Employee performance has a strong effect on the success of an organization.

Companies and employees are interrelated because they are two things that cannot be separated from each other. Employees need the company for them to work and receive rewards in the form of salaries to meet their daily needs in achieving satisfaction at work. Likewise with companies, companies need human resources by relying on the performance of employees to achieve their goals.

It is important to pay attention to employee performance because performance is one of the factors that determines how well a company performs in achieving their goals. Each worker will have a different output level. Because the performance of each employee will affect the overall performance of the company. The advantages that can be obtained from high employee performance are, first, advantages for organizations regarding increased competitiveness in the sense of high performance, allowing an organization to compete more effectively in the market and increased morale and motivation, namely productive employees feel more satisfied and motivated in their work. The second advantage for employees is that there is an increase in career opportunities in the sense that productive employees are more likely to be promoted and get a salary increase (Daulay et al., 2019).

Companies usually use employee performance as a standard to assess the performance of their employees. Employees who perform work in accordance with or exceed these standards will be rewarded, while employees who do not do so will be subject to consequences.

One of the factors that affects employee performance is the job itself (workload). To produce good performance, employees must complete the work demands assigned to them. Workload is something that must be considered by the company. A number of tasks that must be completed by the unit or the holder of the company's position in a certain time. A workload that is too light or too heavy will greatly affect work efficiency. In addition, a workload that is too light indicates that too much labor is being hired.

The workload can be completed properly if there is a policy from the company regarding the time to complete the task (flexibility of working hours). With this policy that has been set by the company, employees will be able to complete their work with the targets they want to achieve. Work flexibility is the ability of members of the organization to be able to monitor the duration or

duration of their working hours based on the work location (outside the workplace) and the ability to meet the work schedule given by the organization to them (Hafni et al., 2023).

In this study, the relationship between variables is interrelated, the relationship between workload and employee performance is also very important. If employees face an excessively heavy workload that must be completed in a limited time, this can lead to stress and burnout. Appropriate workloads can maintain or improve employee performance. Therefore, it is important to strike the right balance in assigning workloads, where employees feel challenged but not overly burdened so that they can maintain optimal levels of performance.

PT Telkom Indonesia, Tbk. is the largest information and telecommunications provider (infoComm) as well as a full service and network provider in Indonesia. Telkom also provides fixed wireline services, fixed wireless mobile phone services, mobile phone services (Cellular), data and internet, as well as networks and interconnections both directly and through allocation companies. PT. Telkom Indonesia Witel Jambi in running its company is supported by competent human resources in their respective fields. To see the performance of the organization in the company PT. Telkom Indonesia Witel Jambi can be seen in the following table:

Table 1. Performance at PT Telkom Indonesia Witel Jambi 2022-2024

It	Year	Target (%)	Realization (%)	Reach (%)
1.	2022	100	90	90
2.	2023	100	95	95
3.	2024	100	97	97
Average				94

Based on Table 1, employee performance has increased in 2024 but has not yet reached 100%. This shows that workload improvement alone is not enough to encourage employee performance improvement without being accompanied by flexibility in working hours.

Several previous studies have examined the relationship between workload, work flexibility, and employee performance. Rochman & Ichsan (2021) found that workload has a positive effect on employee performance at PT Honda Daya Anugrah Mandiri Sukabumi Branch, which means that the higher the workload, the higher the employee performance. In contrast, research by Santoso & Rijanti (2022) at PT DAIYAPLAS SEMARANG shows that workload has a negative effect on employee performance, where the higher the workload, the lower their performance. Huda & Ekhsan (2023) Examine the effect of work flexibility on the performance of online drivers and find that work flexibility has a positive effect on performance. However, research by Siskayanti & Sanica (2022) showed that work flexibility did not have a significant impact on the performance of BPJS Ketenagakerjaan Bali Denpasar employees during work from home.

However, previous studies still have not examined how flexibility of working hours can play an intervening variable in the relationship between workload and employee performance. In addition, there are differences in findings related to the influence of workload and work flexibility on employee performance, so there are still research gaps that need to be explored further. Therefore, this study aims to analyze how workload affects employee performance with flexibility of working hours as an intervening variable in PT Telkom Indonesia Witel Jambi. In addition, the study also explores the extent to which flexibility in working hours can strengthen or weaken the relationship between workload and employee performance. By understanding this relationship, companies can formulate more effective policies in managing workloads and implement flexible working hours to improve employee performance and their well-being.

LITERATURE REVIEW

Employee Performance

According to Susanti, (2017) Revealing that performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him, several indicators in employee performance include quality, quantity and timeliness. Then according to Silaen et al., (2021) states that performance is the result of work achieved by a person in completing his or her responsibilities. The level of success of a person in carrying out the task as a whole in a certain period is also called performance. The completion of tasks and responsibilities by a group of people in an organization can also be with performance. Furthermore, according to Nadilah et al., (2023) Employee performance is the result of the quality and quantity of work obtained by employees in doing their work in accordance with the obligations that have been given to the employee. According to Silaen et al., (2021) Performance indicators can be divided into several namely, work quantity, work quality, and punctuality.

Workload

According to Sitorus & Siagian, (2023) Excessive workload can affect the health and psychological well-being of employees, as well as affect the performance of those employees. A high workload can result in stress and burnout in employees, which can ultimately affect their productivity and quality of work. While Santanu & Madhani, (2022) states that workload is a number of processes or activities that must be completed by employees in a certain time, if employees are able to complete and adjust to a number of tasks given, then it will not be a workload for employees. Opinion Herdiyanti & Assery, (2021) Workload is a number of activities that must be completed by an organizational unit or office holder systematically by using position analysis techniques, workload analysis techniques, or other management techniques within a certain period of time to obtain information about the efficiency and effectiveness of the work of an organizational unit. According to Sitorus & Siagian, (2023) Workload indicators, namely, targets to be achieved, work conditions, use of working time, and work standards.

Flexibility of Working Hours

Flexibility of working hours according to Malayuja et al., (2022), flexible work schedules, or flexitime give employees more personalized control over their working hours each day. The previously discussed work schedule discusses the time off for employees during "normal" working hours, but they still have to follow a regular schedule that has been determined on their working days. Meanwhile, according to Siskayanti & Sanica, (2022) Work flexibility is the provision of flexible working hours for employees allowing employees to have more free time so that they can be more creative and productive to advance the company, work flexibility helps employees so that they feel more comfortable with their work and improve their performance. Then according to Yusuf et al., (2023) That work flexibility is flexible working hours can be said to be the ability of a person in an organization to monitor and understand the work schedule that has been set by the company based on the work location (outside the workplace). According to Bissilsin et al., (2023) The indicators of flexibility in working hours are how long (time flexibility), when (timing flexibility), and where (place flexibility) employees do nature works.

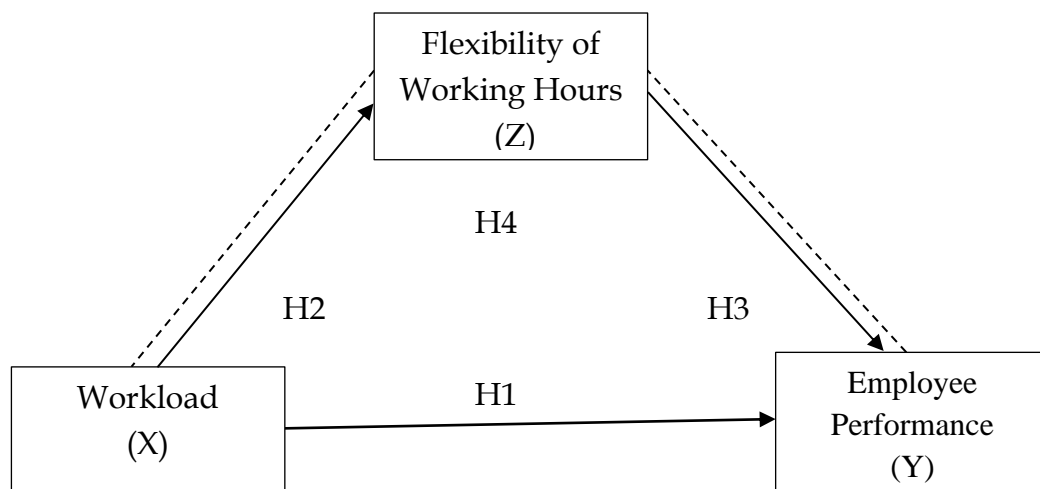


Figure 1. Thinking Framework Diagram

- H1: It is suspected that there is a positive and significant influence of workload (X) on employee performance (Y)
- H2: It is suspected that there is a positive and significant influence of workload (X) on the flexibility of working hours (Z).
- H3: It is suspected that there is a positive and significant influence of flexibility in working hours (Z) on employee performance (Y).
- H4: It is suspected that there is a positive and significant influence of workload (X) on employee performance (Y) with flexibility in working hours (Z) as an intervening variable.

METHODOLOGY

This study uses a quantitative approach to analyze the relationship between employee performance, workload, and flexibility of working hours. The

population in this study is all employees of PT Telkom Indonesia Witel Jambi, with a sample of 40 employees selected using a saturated sampling technique. Data was collected through observations, interviews, and questionnaires. The questionnaire was prepared using the Likert scale to measure the respondents' perception of the research variables.

The data analysis technique was carried out using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) method using SMARTPLS version 4.0. The analysis includes testing the measurement model (outer model) including validity tests, such as convergent validity and discriminant validity, as well as reliability tests through Composite Reliability and Cronbach's Alpha to ensure the quality of the instrument. The structural model (inner model) evaluates the relationship between latent variables through, R-Square values for predictive power, and hypothesis testing using bootstrapping with t-statistics values > 1.96 and p-values < 0.05. This approach ensures reliability and accuracy in explaining causal relationships between variables in research.

RESEARCH RESULT

Characteristics of Respondents

Table 2. Characteristics of Respondents

Characteristic		Sum	Percentage
Gender	Man	25	62,5%
	Woman	15	37,5%
Total		40	100%
Age Range	18 - 25 Years	14	35%
	26 - 30 Years	15	37,5%
	31 - 35 Years	8	20%
	> 36 Years	3	7,5%
Total		40	100%
Length of Work	< 1 Year	3	7,5%
	> 1 Year	37	92,5%
Total		40	100%

Source: Data processed by researchers, 2025

Based on table 2, the research respondents consisted of 40 employees. 25 respondents (62.5%) were male, while 15 respondents (37.5%) were female. This indicates that the majority of respondents in this study are men who work at PT Telkom Indonesia Witel Jambi. The majority of employees are in productive age, with only 3 people (7.5%) in the age group > 36 years old, 8 people (20%) in the 31-35 years age group, and 15 people (37.5%) in the 26-30 years old age group, while 14 people (35%) in the 18-25 years age group.

In terms of tenure, the majority of employees (37 people or 92.5%) have worked for more than 1 year, while the rest are in the range of less than 1 year (3 people or 7.5%). Overall, the characteristics of PT Telkom Indonesia Witel Jambi employees show male dominance, productive age, and long work experience

which have the potential to support the level of employee performance productivity in the company.

Table 3. Employee Performance Respondent's Answer Distraction (Y)

It	Dimension	Sum	Category
1	Quality of Work	172,6	Very High
2	Working Quantity	172,6	Very High
3	Timeliness	172,3	Very High
	Average	172,5	Very High

Based on the distribution of data in table 3, employee performance at PT Telkom Indonesia Witel Jambi is classified as very high with an average overall score of 172.5. This shows that employees have work quality, work quantity, and punctuality in achieving optimal work results. In the quality of work dimension, Employees always double-check their work to ensure there are no mistakes before submitting it with an average score of 172.6. In the dimension of work quantity measured through Employees are able to manage time and resources effectively to increase the number of jobs that can be completed, with an average score of 172.6. However, the dimension of punctuality with the lowest average score of 172.3, which includes Employees always comply with the working hours that have been set by the company and complete their tasks in an appropriate time.

Table 4. Workload Respondent's Answer Distraction (X)

It	Dimension	Sum	Category
1	Targets to be achieved	163,3	Little
2	Working conditions	169,6	Very Few
3	Use of working time	177	Very Few
4	Job standards	166,6	Little
	Average	169,1	Very Few

Source: Data processed by researchers, 2025

Based on the data distribution in table 4, the workload at PT Telkom Indonesia Witel Jambi is conducive with an average score of 169.1. The work environment is measured through four dimensions, namely, the dimension of targets that must be achieved, the dimension of work conditions, the dimension of the use of working time and the dimension of work standards. The dimension of working time usage is measured through I feel that I can manage my time well to complete the given tasks according to the specified deadline, with an average score of 177 which is included in the category of very few. The dimensions of work conditions measured through the tasks given were not too difficult or too easy so that I felt challenged to complete them without feeling burdened, with an average score of 169.6. The standard dimensions of the job are measured through I feel that the instructions given to complete the work are clear and easy to understand so that I can work efficiently, with an average score of 166.6. Meanwhile, the target dimensions that must be achieved such as I can complete

the work on time even with high workload demands have an average score of 163.3 is in the few categories.

Table 5. Respondent's Explanation of Answers Flexibility in Working Hours (Z)

It	Dimension	Sum	Category
1	Time flexibility	171,6	Highly Flexible
2	Timing flexibility	170,3	Highly Flexible
3	Place flexibility	175,3	Highly Flexible
	Average	172,4	Highly Flexible

Source: Data processed by researchers, 2025

Based on table 5, the distribution of analyzed data, the level of flexibility in employee working hours at PT Telkom Indonesia Witel Jambi as a whole is in the category Highly flexible with an average score of 172.4, with the first dimension, namely, Time Flexibility I feel that flexibility in work rotation allows me to stay productive without feeling overwhelmed by overly rigid schedules. This dimension has an average score 171,6. The second dimension is, timing flexibility, which I am able to adjust working hours according to personal needs without affecting my work and increasing my performance productivity, has an average score, which is 170,3. The last dimension is, Place Flexibility, including I can still access technology to work outside the office, so that I can still be productive in completing the work given, have the highest average score, namely 175,3.

Outer Model Test

Convergent Validity

Table 6. Outer Loading Sensors

Indicators	Employee Performance (Y)	Workload (X)	Working Hours Flexibility (Z)	Information
Y1	0,860			Valid
Y2	0,747			Valid
Y3	0,962			Valid
Y4	0,736			Valid
Y5	0,884			Valid
Y6	0,911			Valid
Y7	0,939			Valid
Y8	0,948			Valid
Y9	0,759			Valid
X1		0,721		Valid
X2		0,798		Valid
X3		0,846		Valid
X4		0,721		Valid
X5		0,726		Valid
X6		0,789		Valid

X7	0,776	Valid
X8	0,938	Valid
X9	0,898	Valid
X10	0,920	Valid
X11	0,743	Valid
X12	0,765	Valid
Z1	0,961	Valid
Z2	0,901	Valid
Z3	0,823	Valid
Z4	0,922	Valid
Z5	0,846	Valid
Z6	0,723	Valid
Z7	0,913	Valid
Z8	0,896	Valid
Z9	0,835	Valid

Source: SmartPLS Output, 2025

Based on Table 6, the results *outer loading* For each indicator in the variable in this study, it shows a value above 0.70 The indicator is valid if it has an outer loading value of ≥ 0.70 . Thus, all indicators used have met the validity criteria, so that they can be declared feasible and acceptable.

Table 7. Average Variance Extranced (AVE)

Variable	ValueAVE	Information
Employee Performance (Y)	0,748	Valid
Workload (X)	0,651	Valid
Working Hours Flexibility (Z)	0,760	Valid

Source: SmartPLS Output, 2025

Based on Table 7, the assessment *Average Variance Extracted (AVE)* for each variable in this study, namely performance (Y) 0.748, Workload (X) 0.651, and, Working Hour Flexibility (Z) 0.760 shows the value of $\geq 0,50$. The indicator is valid well if it has an AVE value of ≥ 0.50 . Thus, all variables in this study have met the criteria *convergent validity* based on the AVE value.

Validity Discrepancy

Table 8. Cross loading

Indicators	Employee Performance (Y)	Workload (X)	Working Hours Flexibility (Z)
Y1	0,860	0,673	0,704
Y2	0,747	0,683	0,582
Y3	0,962	0,677	0,737
Y4	0,736	0,525	0,515
Y5	0,884	0,700	0,725

Y6	0,911	0,693	0,682
Y7	0,939	0,646	0,744
Y8	0,948	0,640	0,690
Y9	0,759	0,543	0,723
X1	0,495	0,721	0,498
X2	0,575	0,798	0,597
X3	0,517	0,846	0,505
X4	0,516	0,721	0,533
X5	0,727	0,726	0,680
X6	0,539	0,789	0,454
X7	0,711	0,776	0,524
X8	0,673	0,938	0,633
X9	0,716	0,898	0,775
X10	0,581	0,920	0,603
X11	0,517	0,743	0,536
X12	0,531	0,765	0,477
Z1	0,773	0,756	0,961
Z2	0,655	0,591	0,901
Z3	0,642	0,525	0,823
Z4	0,748	0,767	0,922
Z5	0,591	0,484	0,846
Z6	0,759	0,543	0,723
Z7	0,664	0,715	0,913
Z8	0,705	0,649	0,896
Z9	0,611	0,504	0,835

Source: SmartPLS Output, 2025

Based on Table 8, it is known that all indicators in each variable have a value of *cross loading* highest in their respective variables compared to other variables. A construct is declared valid if its cross loading value reaches ≥ 0.70 and higher than the cross loading value of other constructs. Therefore, it can be concluded that the indicators in this study have *Discriminant Validity* which is good in representing each variable.

Composite Reliability

Table 9. Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)
Employee Performance (Y)	0,956	0,956	0,957
Workload (X)	0,950	0,965	0,966
Working Hours Flexibility (Z)	0,960	0,960	0,964

Source: SmartPLS Output, 2025

Based on Table 9, the *Cronbach's Alpha* For each variable, the result was ≥ 0.70 . A research instrument is considered to have adequate reliability if the value

of *Cronbach's Alpha* and *Composite Reliability* Both reached ≥ 0.70 . This shows that the value of *Cronbach's Alpha* acceptable and considered satisfactory, so that each construct in the research model has good reliability.

Inner Model Test
R-Square

Table 10. *R-Square*

Variable	R Square	R Square Adjusted
Employee Performance (Y)	0,690	0,673
Working Hours Flexibility (Z)	0,514	0,502

Source: *SmartPLS Output, 2025*

Based on the results of the determination coefficient test in Table 10 for the employee performance variable (Y) has an R-Square value of 0.690. This indicates that workload variables can account for 69% of the variation in employee performance. Therefore, the impact of workload variables on employee performance is categorized as significant. In addition, the variable of working hours flexibility has an R-Square value of 0.514, which indicates that the workload variable can explain 51.4% of the variation in working hours flexibility.

Bootstrapping/Hypothesis Testing

Table 11. *Dirrect effect*

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/S/STDEV)	P Values
Workload (X) -> Employee Performance (Y)	0,370	0,374	0,174	2,123	0.034
Workload (X) -> Worktime Flexibility (Z)	0,717	0,727	0,078	9,179	0,000
Flexibility of Working Hours (Z) -> Employee Performance (Y)	0,524	0,523	0,174	3,011	0,003

Source: *SmartPLS Output, 2025*

Based on the results of the direct effect presented in table 11, hypothesis testing is carried out by examining the value of *t-statistics* and *p-values*. If the value *t-statistics* greater than the value *t-table* (1.96) and the value *p-values* < 0.05 , then there is a significant influence between these variables, so the hypothesis can be accepted (Ghozali and Latan, 2015,). as follows:

- 1) Effect of Workload (X) on Employee Performance (Y)
 The Original Sample (O) value was 0.370 with t-statistics of 2.123 (greater than t-table 1.96) and p-values of 0.034 (smaller than 0.05). These results show that Workload (X) directly has a positive and significant effect on Employee Performance (Y). Thus, Hypothesis 1 is accepted.
- 2) Effect of Workload (X) on Workday Flexibility (Z)
 The Original Sample (O) value was 0.717 with t-statistics of 9.179 (greater than t-table 1.96) and p-values of 0.000 (smaller than 0.05). These results show that Workload (X) directly has a positive and significant effect on the Flexibility of Working Hours (Z). Thus, Hypothesis 2 is accepted.
- 3) Effect of Working Hour Flexibility (Z) on Performance (Y)
 The Original Sample value (O) was 0.524 with t-statistics of 3.011 (greater than t-table 1.96) and p-values of 0.003 (smaller than 0.05). These results show that Working Hour Flexibility (Z) directly has a positive and significant effect on Employee Performance (Y). Thus, Hypothesis 3 is accepted.

Table 12. *Indirrect effect*

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (/O/S/STDEV)	P Values
Workload (X) -> Working Hours Flexibility (Z) -> Employee Performance (Y)	0,376	0,382	0,139	2,702	0,007

Source: SmartPLS Output, 2025

Based on the results of the analysis *indirect effect* presented in Table 12, it was found that:

- 1) The Effect of Workload (X) on Employee Performance (Y) through Working Hour Flexibility (Z) as an intervening variable.
 The Original *Sample value (O)* was 0.376, with a *T-statistics* value of 2.702 (greater than *t-table* 1.96) and a *p-value* of 0.007 (less than 0.05). These results show that Workload (X) indirectly has a positive and significant influence on Employee Performance (Y) through the Flexibility of Working Hours (Z). Thus, Hypothesis 4 is declared accepted and proven.

DISCUSSION

Overview of Employee Performance, Workload, and Working Hours Flexibility

Based on the results of the study, it shows that the picture of employee performance at PT Telkom Indonesia Witel Jambi is in the Very High category with an overall average in the descriptive analysis, namely with a score of 172.5 with the dimensions measured, namely work quality, work quantity, and punctuality. The work quantity dimension recorded the highest average score (172.6), indicating that Employees always ensure that the tasks assigned to them are completed with full responsibility, while the punctuality dimension has the

lowest score (172.3), although it remains in the very high category. This shows that the company has created a work environment that supports productivity, although the ability aspect can be the focus of improvement.

Employee workload is also in the very few categories, with an overall average score of 169.1 in the descriptive analysis with four dimensions measured: targets to be achieved, working conditions, use of working time and work standards. The dimension of working time use had a higher average score (177), I was able to prioritize tasks effectively so that important work was completed on time without increasing the workload, while the target dimension to be achieved had the lowest score (163.3), I felt that I had enough skills and knowledge to complete the task well within the specified time.

The flexibility of employee working hours is in the category of Very Flexible 172.4. The place flexibility dimension recorded the highest score (175.3), I can still access technology to work outside the office, so I can still be productive in completing the work given. Meanwhile, the Timing Flexibility dimension has the lowest score (170.3), although it is still in the Very Flexibility category. Overall, employees at PT Telkom Indonesia Witel Jambi showed excellent employee performance, workload, and flexibility in working hours.

The Effect of Workload on Employee Performance

Based on the results of the study, Workload (X) has a positive and significant direct influence on Employee Performance (Y) of PT Telkom Indonesia Witel Jambi. Based on the Original Sample (O) value of 0.370, it can be concluded that the higher the workload given, the better the performance of employees as long as the workload can be managed properly. With P-values of $0.034 < 0.05$ and T-Statistics of $2.123 > 1.96$. Therefore, it can be stated that workload has a positive and significant effect on employee performance.

The influence of workload on employee performance at PT Telkom Indonesia Witel Jambi reflects the complexity of the level of duties and responsibilities carried out by each individual in the work environment, playing an important role in determining the results or performance that they can achieve. Factors that are part of the workload include a substantial volume of work, complex tasks, high time pressure, and a significant level of responsibility faced by the employee.

Increased workloads can have a limited significant impact employee performance. When employees are faced with a large number of tasks or responsibilities within a limited time limit, the results can include decreased efficiency in carrying out tasks, increased stress levels, and the potential for a decrease in the quality of work. In the context of PT Telkom Indonesia Witel Jambi, this impact can be reflected in the aspect of service to *Customer*, the speed of problem solving, and the overall level of employee performance productivity.

This research is supported by the results of research by Taher & Taharuddin, (2024) He stated that company management must be really precise in taking into account the workload and tasks they give to employees, so that the amount of employee tasks is far proportional to the wages that employees receive. This will greatly affect the performance produced by the employees, instead of profit, the company is threatened with losses by charging too much

work to employees, because employees must feel that the energy and thoughts they drain are not proportional to the wages given by the company.

Effect of Workload on Working Hours Flexibility

The results of the study show that Workload (X) has a positive and significant direct influence on the Flexibility of Working Hours (Z) of PT Telkom Indonesia Witel Jambi. Based on the Original Sample (O) value of 0.717, it can be concluded that the greater the workload, the more flexibility in working hours is needed so that employees can adjust their working hours optimally. With P-values of 0.000 (< 0.05) and T-Statistics of 9.179 (> 1.96), these results show the significance of the relationship between the two variables. Thus, it can be stated that Workload has a positive, and significant influence on increasing employee Working Hours Flexibility.

The effect of workload on the flexibility of PT Telkom Indonesia Witel Jambi working hours has a significant influence. A well-managed workload can have a positive influence on the flexibility of working hours at PT Telkom Indonesia Witel Jambi. When workloads can be predicted and managed efficiently, employees have the space to manage their working hours according to personal and professional needs. With clear and realistic workload settings, employees are no longer trapped in the pressure to overwork unnatural hours. This allows them to take advantage of the flexibility of working hours optimally without sacrificing the quality of work or the targets that must be achieved.

The flexibility of working hours can also help reduce the negative impact of heavy workloads. For example, with policies that allow employees to choose working hours that are more in line with their energy levels, they can more easily manage their time to complete heavy or complex tasks. This allows them to work more focused and effectively, as they can tailor their work hours to their personal capacity. That way, a lighter workload can improve performance, not make employees feel burdened or stressed.

Good workload management supported by flexibility in working hours also contributes to the balance of work and personal life of employees. When employees feel that their workload is well managed and there is flexibility in working hours, they will feel more satisfied and motivated. This has a positive impact on productivity and quality of work, and helps reduce *burnout* rates that often arise due to high workloads. Thus, flexibility in working hours can be a mutually supportive solution in creating a healthy and efficient work environment at PT Telkom Indonesia Witel Jambi.

The Effect of Working Hours Flexibility on Employee Performance

These results show that Work Discipline (X) has a positive and significant direct influence on the Work Productivity (Y) of PT Berkas Sawit Utama's production employees. Based on the Original Sample (O) value of 0.524, it can be concluded that the more flexible the working hours, the more employee performance tends to increase because they can work in more comfortable conditions and in accordance with their performance productivity. With P-values of 0.003 < 0.05 and T-Statistics of 3.011, > 1.96 . Thus, it can be stated that the

Flexibility of Working Hours has a positive, and significant influence on employee performance.

The effect of flexible working hours on the performance of PT Telkom Indonesia Witel Jambi employees has a significant positive influence. With a more flexible work policy, employees can manage their working hours according to their personal conditions and job needs. This allows them to work during the hours when they feel most productive, thus increasing the efficiency and quality of the work produced.

In addition to increasing employee performance productivity, flexibility in working hours also plays a role in increasing satisfaction and lowering the workload they have. When they have control over their work schedules, stress levels can be reduced so that they can contribute to a healthier work environment and positively impact work outcomes and the achievement of the company's work targets. Employees feel valued and have a better work-life and personal life balance, which can increase employee loyalty to the company. The more satisfied employees are with their working hours, the more likely they are to commit to their work and strive to perform at their best.

In addition, the positive impact of flexible working hours on PT Telkom Indonesia is not only on individuals but also on teams and collaboration between employees. With the freedom to determine the most optimal working hours, employees can more easily adjust their schedules to collaborate with colleagues without having to be tied to conventional working hours. This flexibility also allows teams to be more responsive to customer needs, especially in the telecommunications industry that demands fast and quality service.

The implementation of flexible working hours at PT Telkom Indonesia Witel Jambi provides a wide range of benefits, both for employees and the company. With improved employee welfare, higher work motivation, and better work efficiency, companies can achieve more optimal performance. In addition, this flexibility can also be a company's strategy in attracting and retaining the best talent in the telecommunications industry. Therefore, the policy of flexible working hours can be one of the important factors in increasing the competitiveness of companies in the midst of increasingly fierce business competition.

The results of this study are in line with Abadi & Taufiqurrahman, (2023), Hamdani & Saleh, (2024) which states that there is a positive and significant influence between flexibility of working hours on employee performance.

The Effect of Workload on Employee Performance With Flexibility of Working Hours as an Intervening Variable

These results show that Working Hours Flexibility as an intervening variable is able to mediate a positive and significant influence between Workload on Employee Performance at PT Telkom Indonesia Witel Jambi. Based on the Original Sample (O) value of 0.376, it can be concluded that the Work Environment has a positive influence on Work Productivity through Work Discipline. With a P-value of 0.007 and a T-Statistics of 2.702, this result is in accordance with the rule of thumb where P-Values < 0.05 and T-Statistics > 1.96. Thus, it can be stated that Workload has a positive and significant effect on

Employee Performance with Flexibility of Working Hours as an intervening variable.

A well-managed workload can affect employee performance at PT Telkom Indonesia Witel Jambi through the flexibility of working hours implemented. When an employee's workload is less strenuous and adjustable, they have the opportunity to manage their working hours more flexibly. This flexibility allows employees to work at the time they consider most productive, thereby improving work quality and efficiency. Thus, good workload management is a key factor in creating conditions that support flexible working hours that have a positive impact on performance.

In the context of PT Telkom Indonesia Witel Jambi, this positive influence can be seen from the increase in employee productivity who are given the freedom to manage their working hours. With a less stressful workload and flexibility in choosing working hours, employees can make better use of their time, which leads to improved overall company performance. In addition, this flexibility policy also has the potential to increase employee loyalty, as they feel valued and given the space to work in the way that works best for them. Therefore, good workload management and the right flexibility of working hours can be an effective strategy to improve employee performance at PT Telkom Indonesia Witel Jambi.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the analysis and discussion, it can be concluded that the performance of PT Telkom Indonesia Witel Jambi production employees is in the very high category with an average score of 172.5, the workload is classified as very small with an average score of 169.1, and the flexibility of working hours in the very flexible category with an average score of 172.4. Workload (X) has a positive and significant influence on employee performance (Y) with P-values of 0.034, and T-Statistics of 2.123. In addition, workload also has a positive and significant effect on the flexibility of working hours (Z), P-values of 0.000, and T-Statistics of 9.197. The flexibility of working hours (Z) also had a positive and significant influence on employee performance (Y), with a P-value of 0.003, and a T-Statistics of 3.011. In addition, the flexibility of working hours (Z) acts as an intervening variable that mediates the influence of workload (X) on performance (Y). This indirect influence is positive and significant with a P-value of 0.007, and T-Statistics of 2.702, so that the work environment significantly affects work productivity through improving work discipline.

Based on the results of the analysis and discussion, the researcher provided several suggestions for improvement. First, on the variable of employee performance, it is suggested that companies improve the training and skill development of employees is needed so that they are more effective in completing tasks with better quality. Periodic evaluations also need to be carried out to improve employees' understanding of their duties. Second, in the workload variable, the company is advised to evaluate the workload given if the workload given is too high, it can reduce employee performance so that it cannot complete the work optimally. Companies need to develop a more equitable

system of task division and adjust work targets to employee capacity to reduce the risk of burnout. Third, on the variable of flexible working hours, companies are advised to consider a broader flexible working hour policy so that employees have the opportunity to manage working hours according to their personal productivity. Conduct a periodic monitoring and evaluation system on the flexible working hours policy to ensure that this flexibility of working hours remains supportive in improving performance and does not reduce operational efficiency in the company.

ADVANCED RESEARCH

For the next researcher, it is recommended to add other variables that are not examined in this study, so that it can provide more in-depth insight into the factors that affect employee performance.

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