

ASSESSING THE READINESS OF FLEXIBLE WORKING SYSTEMS AND EMPLOYEE ENGAGEMENT : THE SIGNIFICANCE OF TRANSFORMATIONAL LEADERSHIP IN MILLENNIAL AND GENERATION Z AT THE DJKN SECRETARIAT

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ABSTRACT

The need for bureaucratic reform, digital transformation, and the COVID-19 pandemic encourage the Ministry of Finance to implement a flexible working system in accordance with Minister of Finance Regulation (KMK) No. 416 of 2023. This study focuses on employees in the Secretariat of DJKN, particularly Millennials and Generation Z. This research employs mixed method that involves quantitative and qualitative aspects. The quantitative component used structured questionnaires to collect numerical data on the flexible working system, transformational leadership, and their impact on employee engagement. The qualitative component involved in-depth interviews with key organizational figures. The research utilized moderation regression analysis (MRA) for quantitative data analysis to explore the correlation between employee engagement and the flexible working system, and how this correlation is influenced by transformational leadership. According to the study's results, the flexible working system notably boosts employee engagement, particularly among Millennials and Generation Z. Furthermore, transformational leadership significantly amplifies the effectiveness of the flexible working system by inspiring and motivating team members.

Keywords : Bureaucratic Reform; Flexible Working System; Transformational Leadership; Employee Engagement

ABSTRAK

Kebutuhan akan reformasi birokrasi, transformasi digital, dan pandemi COVID-19 mendorong Kementerian Keuangan untuk menerapkan sistem kerja fleksibel sesuai dengan Peraturan Menteri Keuangan (KMK) No. 416 Tahun 2023. Penelitian ini berfokus pada karyawan di Sekretariat DJKN, khususnya Generasi Milenial dan Z. Penelitian ini menggunakan kombinasi metode kuantitatif dan kualitatif. Komponen kuantitatif menggunakan kuesioner terstruktur untuk mengumpulkan data numerik tentang sistem kerja fleksibel, kepemimpinan transformasional, dan dampaknya terhadap keterikatan karyawan. Komponen kualitatif melibatkan wawancara mendalam dengan tokoh-tokoh kunci organisasi. Analisis data kuantitatif menggunakan analisis regresi moderasi (MRA) untuk memeriksa hubungan antara sistem kerja fleksibel dan keterikatan karyawan serta bagaimana kepemimpinan transformasional memoderasi hubungan ini. Hasil penelitian menunjukkan bahwa sistem kerja fleksibel memiliki pengaruh positif signifikan terhadap keterikatan karyawan, terutama di kalangan Generasi Milenial dan Z. Selain itu, kepemimpinan transformasional secara signifikan meningkatkan efektivitas sistem kerja fleksibel. Pemimpin yang menginspirasi dan

memotivasi anggota tim mereka mampu memperkuat efek positif dari pengaturan kerja fleksibel terhadap keterikatan karyawan.

Kata Kunci : Reformasi Birokrasi; Sistem Kerja Fleksibel; Kepemimpinan Transformasional; Keterikatan Pegawai

INTRODUCTION

The need to enhance the effectiveness, responsibility, and receptiveness of government organizations has made bureaucratic reform increasingly crucial in recent times. According to Newman et. al. (2022), bureaucracies often face criticism for their inflexibility, inefficiency, insufficient procedures, inadequate level of openness and reliability, and intentional hindrances to the democracy. Given such critiques, it seems that there is a growing call for public agencies evolve into more adaptable and transparent. This transition necessitates a departure from rigidity in favor of more flexible institution. An adaptive government institution can more effectively align their actions with the changing requirements of the public, allowing the efficient and effective delivery of public services.

The COVID-19 pandemic unexpectedly became a crucial factor in driving these bureaucratic changes. The sudden shift in work setups caused by the pandemic necessitated swift adaptation (Gašić & Berber, 2021). It underscored the importance of bureaucratic restructuring in government organizations, especially in the realm of digital bureaucracy, which can enhance transparency, responsibility, efficiency, and efficacy in governmental operations (Abdou, 2021). Through the digitization of records, automation of processes, and the use of digital communication tools, government agencies can function with greater efficiency and responsiveness. This transformation can resolve the pressing issues caused by the epidemic and lay the framework for government institutions to become more adaptable and innovative.

The transition to flexible work systems in the government sector is part of a larger program stated in the Presidential Decree Number 21 in 2023, which establishes groundwork towards modern, adaptable, and productive work setups in public organizations. This rule outlines concepts and procedures for establishing flexible work schedules that focusing on time and place of work. This adjustment is part of attempt to reform bureaucratic processes and adapt to the digital age. It will improve government operations by increasing effectiveness, transparency, and responsiveness to public needs. The regulation also highlights utilization of online tools for interaction and

collaboration to facilitate the new systems implementation, along with strict safety protocols for the digital security.

As a government agency, the Ministry of Finance adopted a flexible work approach to help address the shifting needs of a contemporary public organization. The transformation is being carried out to create a more responsive and robust public sector that is capable of handling regular tasks and unforeseen difficulties. Minister Decree in KMK Number 416 of 2023 codifies such transition by setting out the rules and structure for the implementation of a flexible working system within the ministerial. The regulation issuance aims to maintain productivity and continuity in government activities even in the face of disruptions like the COVID-19 pandemic and lessen the impact of unanticipated circumstances.

KMK Number 416 of 2023 signifies a noteworthy advancement in reforming organizational processes and fulfilling the growing demands of employees. It involves all institutions under the Ministry of Finance. The regulation covers the flexibility in terms of work location and time. It is allowing individuals to work from home or from the office as well as collaborative working facilities. The flexibility in terms of timing, including shift schedule, shortened work weeks, and staggered hours. Effective business processes are maintained by establishing particular requirements for determining the proportion of employees who are permitted to work from home. The implementation of new policies requires a thorough assessment of job practices, human resources management strategies, and the workplace environment to assure that the change goes smoothly.

Organizational official performance report for 2022 indicates that DJKN has a total workforce of 3894 employees. The workforce consists of about 13.47% Generation Z employees and approximately 42.80% Millennials. The adoption of flexible working practices is an essential requirement and a chance to leverage the complete capabilities of the younger and more technologically proficient workforce. Understanding the inherent beliefs of the younger people, as well as the shifting demands of government institutions, may assist organizations in cultivating leaders with the traits required to successfully face emerging difficulties.

Fundamental to this change is the idea of transformational leadership that brings about significant change. Leaders in the Ministry of Finance have a key role in

effectively putting into action the adaptable working system described in KMK 416/2023. They must carefully oversee and assess their teams' performance to ensure that the flexibility in work arrangements doesn't cause a decrease in productivity or service quality. This entails establishing clear performance measures, offering regular feedback, and carrying out thorough assessments to monitor progress and handle any issues promptly. In addition, it's important for leaders to provide their teams with the essential resources they need for successful remote or flexible work, including suitable digital tools, training, and infrastructure. By nurturing an environment of trust and responsibility, leaders can enable their employees to work autonomously while upholding strong standards of performance and ethics.

LITERATURE REVIEW

Flexible Working System

The modern workplace has seen the rise of flexible working systems in response to technological advancements, evolving workforce expectations, and an increased focus on achieving a better balance in their lives. Unconventional work arrangements known as flexible work systems have been designed to fulfill the demands of employee, notably in helping them balance their work and personal life. This is accomplished by giving people the ability to pick when and where they work (Austin-Egole et al. 2023). The described system encompasses different setups, including telecommuting, flexible working hours, and shared office spaces, to grant employees more independence. Soga et. al. (2002) created a model that categorizes the different terms used to describe flexible working methods into four main groups. This model is useful for understanding the various forms of flexible work arrangements. Flexible work systems enable employees to have greater autonomy in choosing when and where they complete their job duties (Wang & Xie, 2023).

The Flexible Working System described in KMK Number 416 of 2023 presents a structured method for implementing flexible work arrangements. This includes the flexibility to work from different locations and adjust working hours. Employees may choose to be in the office for a minimum of three days each week, utilize collaborating facilities, as well as execute specific duties at specified locations. They can also choose regular remote employment, and those in remote areas can work from their home base. Employees have the choice of flexible working hours, with a 90-minute of flex time

allowance prior to regular hour, as well as the possibility to work in shift or follow a specific schedule with a weekly minimum of 42 hours and 45 minutes of work. This way of working tries to increase productivity and improve employee's wellbeing by giving them greater flexibility yet preserving effectiveness.

Transformational Leadership

According to Moradi Korejan & Shahbazi (2016), The essence of transformational leadership lies in placing emphasis on inspiring and motivating individuals to reach their maximum potential, while simultaneously nurturing an environment of creativity and growth within a company. Through charismatic and exemplary conduct, leaders encourage their followers to collaborate towards a shared objective, driving change. Transformational leaders demonstrate their capacity to inspire their team through their behavior, acknowledge accountability for both achievements and setbacks, and offer valuable and encouraging input to their subordinate. (Givens, 2008).

These are main elements that characterize this leadership style: setting an example to be followed, providing motivation, stimulating critical thinking, and showing consideration for individuals (Bass and Riggio, 2005). The leader sets an example by serving as a role model for their subordinates, showcasing established organizational principles, and leading through their own actions. Motivating others involves the leader enthusiastically communicating an appealing vision of the future, motivating individuals to take action, and encouraging them to persevere in working towards the ultimate objective. Empowering individuals to reach their maximum ability through learning, development, and growth is a key component in stimulating critical thinking. Working with people, showing interest for the development of others, and serving like a mentor are all parts of individual consideration.

Employee Engagement

The concept of employee engagement is intricate and has garnered considerable interest in various sectors. The concept is widely recognized as having multiple dimensions and can be interpreted in various ways. Mental and affective components that represent employees' feelings about their work and their emotional connection towards it are frequently considered in employee engagement. Employee engagement refer to the whole-self commitment of an employee to their work duties (Whittington et

al., 2017). Satata (2021) suggest that employee engagement influences both employee job performance and achieve organization's objectives. Employee engagement has correlation with various aspects include organizational achievements, job satisfaction, financial success, and customer contentment has been established (Moura et al., 2014). Engaged employees are inclined to have a strong emotional bond with their organization, resulting in increased employee retention and a readiness to exceed expectations in their roles (Sehunoe et al., 2015).

The concept of employee engagement is described as a multidimensional construct encompassing vigour, dedication, and absorption (Schaufeli, 2000). According to Sun & Bunchapattanasakda (2019), this construct highlights the psychological and motivational aspects of engagement, stressing the value of workers' emotional commitment to their work duties. While working, vigor is characterized as possessing an excessive amount of enthusiasm and cognitive toughness. Dedication is described as fully committed to one's work and know its meaning. Absorption is defined as becoming fully concentrated and immersed in the task at hand.

Conceptual Framework

The relationship between employee engagement and flexible working arrangements is visually depicted in the conceptual framework, with transformational leadership serving as a moderating variable. Conceptual framework for this study is illustrated at Figure 1.

Hypothesis

Potential impact from flexible working systems on employee engagement can be either enhanced or diminished by the presence of transformative leadership in the work environment. Transformative leaders have the capability to increase the advantages of flexible work system with proactively assist their team members, supply the required resources, and synchronize of both individual and the organizational objective. The following hypotheses are presented in this study:

H1: Flexible working systems is positively impacting employee engagement.

H2: Transformational leadership has a favorable moderating effect on the relationship between employee engagement and flexible working systems.

RESEARCH METHOD

Method is a method of work that can be used to obtain something. While the research method can be interpreted as a work procedure in the research process, both in searching for data or disclosing existing phenomena (Zulkarnaen, W., et al., 2020:229). This research employs combination of two approaches in evaluating flexible work systems readiness and its influence on millennial and Generation Z employee engagement, while considering the moderating role of transformational leadership. A questionnaire survey (refer to table 1) was carried out to obtain numerical information from a set of samples. The information gathered is subsequently examined using a variety of approaches, including descriptive statistics, reliability and validity checks, and moderate regression analysis. All the procedures are conducted to ensure the reliability of the data and comprehensive examination of variables, it is in accordance with Jaccard and Jacoby's (2010) framework for examining causation between variables. The target population comprises Millennial and Gen Z employee at Secretariat of DJKN. The survey was meant to be distributed to 103 employees within the unit. The survey achieved a 90.29% response rate with 93 participants completing it.

In addition to quantitative methods, such as surveys, qualitative methods like interviews offer a greater comprehension of the nature and intricacies of flexible work settings and how they affect employees in the millennial and Z generations. To get comprehensive data from important organizational figures, this study uses interviews with individuals related. The purpose of these individual interviews is to explore the participants' perspectives and experiences in more detail, with the researcher interviewing each person individually. The interviewees for this study were carefully and strategically selected, with an emphasis on secretarial division heads who interaction frequently with millennials as well as those of generation Z.

RESULT AND DISCUSSION

Respondent Demographic

There are roughly equal numbers of men (53.76%) and women (46.24%) among the responders. Maintaining this balance is essential to ensuring that any initiatives produced are equal and comprehensive by appropriately gathering and representing the viewpoints and perspectives from all employees. In terms of educational background, the respondents exhibit a variety of academic qualifications. A majority have completed

a D4/S1 degree (65.59%), followed by those with a D3 degree (16.13%), S2 degree (11.83%), and D1 degree (6.45%). This range indicates differing levels of professional readiness and skills, which may impact their expectations from and engagement with flexible working arrangements and different leadership approaches. Furthermore, the tenure distribution among the respondents highlights a mix of both newer and more experienced staff, suggesting varying degrees of openness to and comfort with new working systems and levels of engagement.

Moderated Regression Analysis

In moderated regression analysis, the focus is on understanding how the predictor variable (FWS) and outcome variable (ENG) relationship is influenced by a third variable (TRANS). This type of analysis assesses the individual impacts of the predictor (FWS) and the moderator (TRANS) along with their combined effect on the outcome (ENG). The first model in this study investigates how employee engagement (ENG) is affected by the Flexible Working System (FWS). Table 2 gives this model's equation regression.

$$ENG = 30.024 + 0.784 FWS$$

The equation suggests that ENG is significantly and positively influenced by FWS. An increase of one unit in FWS corresponds to a 0.784 unit increase in ENG. It is suggested that FWS is a significant predictor of ENG given the low p-value that below 0.001. The ENG baseline level at zero FWS is represented by the constant term (30.024). Regarding the relationship between FWS and ENG, the second model takes into account the moderating influence of Transformational Leadership (TRANS). Table 3 displays the regression equation for this model.

$$ENG = 69.719 - 0.926 FWS - 0.605 TRANS + 0.031 FWS_TRANS$$

The interaction between FWS and TRANS has a considerable positive impact on ENG in this model, even though their individual impacts on ENG do not seem significant. This implies that the degree of transformative leadership affects the link between FWS and ENG. When TRANS is considered, FWS has a negative coefficient that highlights the complexity of this relationship. It implies that the effectiveness of FWS on ENG depends on how well transformational leadership is aligned with the flexible working system. If TRANS emphasizes behaviors that conflict with FWS, it might reduce FWS's positive impact on ENG until both are properly aligned.

The Coefficient of Determination (R²)

According to Table 3, the R² value of Model 1 is 0.349, meaning that the Flexible Working System (FWS) on its own accounts for 34.9% of the variance in Employee Engagement (ENG). This suggests that while FWS is a substantial indicator of ENG, it has an adequate amount of predictive power, and other variables account for 65.1% of the variation in employee engagement. Regarding Model 2, 66.4% of the variance in dependent variable can be attributed to this model, with the remaining 33.6% attributed to factors that were not included in the framework. The inclusion of Transformational Leadership (TRANS) and the interaction between variables appears to greatly improve the model's explanatory power, as evidenced by the rise in the coefficient value of R² when compared to the initial model.

t-Statistic Test

The results of the t statistical analysis for Model 1 show that Flexible Working System (FWS) significantly and favorable affects Employee Engagement (ENG). It is apparent that FWS is a powerful predictor of ENG on its own with a t-value of 6.979, which significantly outperforms the t-table value of 1.986, and a p-value below 0.001. The direct advantages of flexibility are the reason for the significant beneficial influence of FWS on ENG in Model 1. The benefits including increased autonomy and better work-life balance, which directly contribute to improved employee engagement. The FWS (-1.588) and TRANS (-1.131) t-values in Model 2 (see table 3) have the p-value of 0.116 for FWS and 0.261 for TRANS, which are both smaller than the t-table value of 1.986. It is evident from this that FWS and TRANS by themselves do not significantly predict ENG according to this model. On the other hand, the interaction variable FWS_TRANS get the p-value of 0.025 and has a t-value of 2.274. This t value is higher than the value in the t table of 1.986 and suggests that one important predictor of ENG is the relationship between FWS and TRANS. Although FWS and TRANS by themselves do not substantially affect ENG in this model, their combination does.

F-Statistic Test

The F-test findings for the first model (see table 5) indicate that the p-value is under the significance level of 0.01, hence the statistical value of F is 48.705, far greater than the distribution table's value for F of 2.710. As a result, it can be concluded that FWS is a reliable indicator of employee engagement because it alone has a notable

effect on ENG. A p-value less than 0.001 and an F-statistic score of 58.730 are presented in Table 6 for the second model's F-test outcomes. As the F-distribution table shows, this number is higher than the critical F-value of 2.710. The increased F-statistic as compared to Model 1 indicates that the inclusion of the TRANS and its interaction seem to strengthen the explanation power of the model and reliability in predicting employee engagement.

Hypothesis Result

Employee engagement is believed to be enhanced by a flexible work environment, according to Hypothesis 1 (H1). Considering the outcomes of the regression analysis for Model 1, this hypothesis is supported by significant quantitative data, resulting in H1 being accepted. The flexible working system was examined as an independent variable with a p-value below 0.001 and it is significantly influencing employee engagement. The positive parameter coefficient indicates that this variable has favorable impacts on employee engagement. This discovery is in line with the objectives outlined in second article of KMK Number 416 of 2023 that introduces the goals of the Flexible Working System (FWS) implementation. The objectives are including reinforcing business procedures, establishing a modern and flexible organization, guaranteeing the continuity of roles and responsibilities within the Ministry, raising performance and productivity, encouraging employee engagement, and improving the welfare of employees.

In Hypothesis 2 (H2), it is suggested that the relationship between employee engagement and flexible working systems is enhanced by transformative leadership. Acceptance of H2 derives from the moderated regression analysis results for Model 2 that validating this hypothesis. The study shows a significant interaction term of FWS_TRANS with p-value = 0.025. A p-value of less than 0.05 indicates that the combination of flexible working practices and transformative leadership has a significant impact on employee engagement. The interaction term's positive coefficient indicates that transformational leader can reinforces the favorable influence of flexible working practices on employee engagement. The findings are in line with KMK 416/2023's Article 14. The importance that leadership plays in the successful implementation and running of the FWS is covered in this article. According to Article 14, those in managerial positions are in charge of keeping an eye on and assessing

workers' performance in accordance with the FWS as well as giving them continual guidance and oversight to keep them motivated and productive.

Interview Examination

The interviews held with the division heads at the DJKN Secretariat provide a comprehensive insight into how the Flexible Working System (FWS) is being implemented and its efficacy. KMK 416/2023 outlines detailed guidelines and provisions for introducing the Flexible Working System (FWS) within the DJKN Secretariat. All three divisions indicated that employees are well-prepared for the FWS, backed by the required infrastructure and rules. As per the interviews conducted at the DJKN Secretariat, employees are generally poised to embrace the Flexible Working System (FWS). This readiness is largely credited to the organization's extensive support, encompassing necessary facilities, infrastructure, operational procedures, and guidelines. Given that they have the necessary equipment, like dependable network connections and laptops or computers, the employee can carry out their tasks even while they are working remotely.

"In terms of employee readiness, they are well-prepared due to the office's facilities, infrastructure, business processes, and regulations. Employees can effectively fulfil their duties under the FWS, as they are provided with essential resources like laptops and network access."

"Regarding readiness, approximately 90-100% of employees are equipped with laptop computers, enabling them to work from anywhere."

During their interviews, division heads emphasized the many advantages that have come from the DJKN Secretariat's adoption system. The ability to work remotely or from other flexible places has significantly enhanced employee happiness by enabling people to better balance their personal and professional life.

"Working from home is pleasant for employees and increases their satisfaction. The opportunity to work flexibly increases efficiency and lowers commute costs."

Despite the benefits, several challenges have been discovered. Maintaining efficient communication and coordination was a common concern across all divisions. The transition to remote work added complexity to certain roles that depend on prompt replies, causing setbacks in obtaining necessary information from employees working off-site.

"Many of our jobs require immediate response. When the person in charge is on fws, it may be difficult to reach them, resulting in delays."

The division head also pointed out the challenges of having instant access to data and communicating directly, which are more straightforward in conventional work settings. This illustrates a problem with the Flexible Working System (FWS) in ensuring smooth communication and quick feedback when employees are working remotely.

All the heads of divisions concurred that it is imperative for leaders to set an example through showing positive working habits under this system include adhering to the deadlines, sustaining performance, and remaining accessible to offer guidance and assistance to staff members.

"I expect leaders in structural roles to serve as role models for their subordinates. When it comes to time management, we must set an example for our employees. If we are late, we should be willing to stay longer to make up for it. We must adhere to these principles to encourage our employees to do the same."

"At the very least, we must be role models, particularly in discipline. When implementing FWS, we need to lead by example while maintaining productivity. Every employee, whether staff or supervisor, should have a work plan for FWS."

The interviewee also underlined the significance of leaders to setting an example, especially in terms of managing time and showing commitment. Leaders should also uphold high productivity levels while making sure that all employees, regardless of their position, have a defined work schedule for flexible work systems. They should demonstrate the expected conduct and professional values, emphasizing the significance of responsibility and disciplined work habits in a fast-paced environment.

CONCLUSION

The DJKN Secretariat's adoption of the Flexible Working System (FWS), as outlined in Ministerial Regulation (KMK) No. 416 of 2023, marks a notable advancement in updating organizational procedures to align with the evolving requirements of the workforce, especially the preferences of Millennials and Generation Z. These younger generations, who place an emphasis on flexibility, autonomy, and a healthy work-life balance, are well supported by the FWS that provides flexible work hours and locations. The positive impact of FWS on employee engagement is

highlighted in this research, with solid statistical evidence (H1) providing support for this assertion. By providing key resources such as laptops and reliable network connections, the FWS encourages a flexible and adaptable work environment, thus improving employee satisfaction, efficiency, and work-life balance. This finding is aligned with the article 2 of KMK No. 416/2023 that outlined the objectives of FWS.

In addition, the research supports Hypothesis 2 (H2) by demonstrating that transformative leaders significantly enhance the positive impact of flexible work system on employee engagement. Transformational leaders that known for their ability to inspire, motivate, and connect with their team members are important to effectively integrating FWS into the organization culture. This leadership style is particularly effective in environments like the DJKN Secretariat as transformational leaders can manage the challenges of transformation while making team members feel valued, understood, and involved. Leaders that actively assist their teams and align flexible working systems with organizational objectives can considerably boost employee motivation and productivity. The above statement aligns with Article 14 of KMK 416/2023. This article emphasizes the importance of leaders in overseeing, assessing, and offering ongoing direction to maintain increased levels of involvement and efficiency.

Interviews with division heads also suggest that the DJKN Secretariat is ready for FWS, with most employees having the tools they need to operate remotely. The implementation of FWS has led to increased employee satisfaction and decreased travel costs, but it is important to address challenges such as maintaining effective communication and providing timely responses in remote situations. To tackle these issues, it is crucial for supervisors to lead by example, demonstrating proper work practices while upholding high productivity expectations. The successful introduction of flexible work schedules at the DJKN Secretariat, supported by KMK 416/2023, illustrates how adaptable work arrangements can enhance operational efficiency, employee involvement, and overall contentment. This set of regulations establishes thorough criteria to uphold the continuity and resilience of government functions, enabling the Ministry of Finance to effectively handle routine responsibilities as well as unexpected obstacles. The organization may leverage FWS's advantages to develop

public sector organization that more agile and ready for the future by fostering a culture of integrity, adaptability, and accountability.

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FIGURES, GRAPHICS AND TABLES

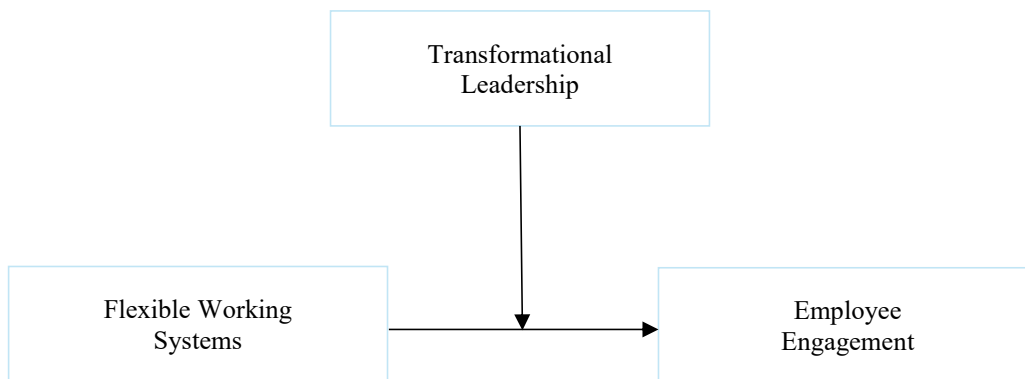


Figure 1. Conceptual Framework

Table 1. Regression Analysis Model 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	30.024	4.537		6.617	.000
	FWS	.784	.112	.590	6.979	.000

a. Dependent Variable: ENG

Table 2. Moderated Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	69.719	22.229		3.136	.002
	FWS	-.926	.583	-.698	-1.588	.116
	TRANS	-.605	.535	-.625	-1.131	.261
	FWS TRANS	.031	.014	1.935	2.274	.025

a. Dependent Variable: ENG

Table 3. The Coefficient of Determination (R²)

Model	R Square (R ²)
1 (FWS → ENG)	0,349
2 (FWS, TRANS, FWS_TRANS → ENG)	0,664

Table 4. F-Statistic Test Model 1

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	829.394	1	829.394	48.705	.000 ^b
Residual	1549.638	91	17.029		
Total	2379.032	92			

- a. Dependent Variable: ENG
 b. Predictors: (Constant), FWS

Table 5. F-Statistic Test Model 2

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1580.605	3	526.868	58.730	.000 ^b
Residual	798.427	89	8.971		
Total	2379.032	92			

- a. Dependent Variable: ENG
 b. Predictors: (Constant), FWS_TRANS, FWS, TRANS