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## STRATEGIC PLANNING OF HYBRID WORKPLACE IMPLEMENTATION AT KAP XYZ

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# ANALYSIS OF HYBRID WORKPLACE IMPLEMENTATION PLAN AT KAP JTT

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## ABSTRACT

Human Resources are a significant asset of the Public Accounting profession. Public Accounting Firms (KAP) are facing substantial challenges in terms of generally poor employee retention. Hybrid workplace implementation is intended to provide flexibility at work, achieve work-life balance, and reduce employee turnover at the JTT Accounting Firm (KAP JTT). This study analyzes the implementation plan of a hybrid workplace at KAP JTT. This research was conducted using a case study method through the acquisition of stakeholder perceptions from the results of questionnaires and interviews. Respondents of this study include management and employees of KAP JTT. The analysis was carried out using the job-demand resource theory. The results of this study found that KAP JTT still has several weaknesses, including limited access to office facilities, lack of supporting facilities, lack of detailed policies that regulate details of the implementation of a hybrid workplace, uncontrollable disruption of working at home, insufficient manager supervision, the risk of confidential data leaks, and the mental health of affected employees. Therefore, this study recommends a plan for implementing a hybrid workplace, such as implementing a satellite office, providing supporting facilities, and developing clear policies for its implementation.

**Keywords:** accounting firm, hybrid workplace, job demand resource theory, work-life balance

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## 1. INTRODUCTION

Maintaining productivity is a challenge in the current labor market (Kluve et al., 2019). The workforce has asked for more flexible working cultures by increasing heterogeneity, diversity, and changing dynamics in organizational processes and structures (Brozovic, 2018; Hornung & Hoge, 2019; Smith & Besharov, 2019). Flexibility is now considered a "new quality of work" (Allan et al., 1999; Kubicek & Korunka, 2017) and a tool for achieving work-life balance (Noda, 2020).

Currently, KAP JTT is facing a high employee turnover and low retention rate. Even the issues faced by KAP JTT also occur in other KAPs worldwide, with a retention of only 13.7% in 2019 (Nelson & Duxbury, 2021). One of the important assets of KAP JTT is its employees. In addition, based on interviews with partners of KAP JTT, it is known that the direct costs (salaries and benefits) and indirect costs (productivity, customer service, and employee morale) from high employee turnover are also quite significant. On the other hand, finding employees with the right qualifications to fill vacant positions is also challenging. Therefore, maintaining employee motivation and satisfaction so that it can have an impact on productivity and company outcomes is important for KAP JTT.

The nature of audit work at KAP JTT is possible for employees to be able to work outside the KAP office premises, for example in the client's office. Auditors do not always need regular physical meetings or daily interactions with clients or teams. Various audit work can be done by employees using the facilities that KAP JTT has provided. Scheduled meetings can be held both offline and online to report progress and if there is a need for important discussions for decision-making. However, it cannot be denied that face-to-face interaction will make it easier to discuss. Therefore, implementing a hybrid workplace can be applied to KAP JTT in the short term. But management needs to analyze the challenges and benefits of this implementation to gain an implementation plan suitable to their conditions and needs.

Therefore, this study aims to recommend KAP JTT in planning the hybrid workplace implementation. Overall, this study contributes in several ways. First, it provides an in-depth and comprehensive analysis of a hybrid workplace implementation plan that is reviewed from various perspectives and is suitable for KAP JTT. Other accounting firms can consider this analysis if they want to implement a hybrid workplace. Second, it provides proposed solutions for regulators in developing rules regarding applying hybrid workplaces in the work environment, especially to stop the COVID-19 pandemic. Finally, for

academists, it can provide an analysis of various supporting theories in explaining the most appropriate hybrid workplace strategic plan.

## **2. LITERATURE REVIEW**

### **2.1. Hybrid Workplace**

The hybrid workplace can be defined as employees' ability to determine when, where, and how long to work (Hill et al., 2008; Yang et al., 2021). According to Hill et al. (2008), hybrid workplaces can be seen from two perspectives: companies and employees. From the company's perspective, it can be defined as the ability to determine the level of flexibility of the organization to adapt to the surrounding environment (Dasmalchian & Blyton, 2001). Meanwhile, from the employee's perspective, it is the employee's ability to determine and manage important aspects of his professional life, such as where, when, and how long he wants to work (Hill et al., 2008). However, in its implementation, it is still a debate whether it is true that the hybrid workplace can provide positive benefits for the organization. Some argue that this flexibility can produce positive outcomes for employees and employers (Yang et al., 2021).

In practice, human resource management in a company must determine the company's orientation, whether employee- or employer-oriented (Hornung & Hoge, 2019). In conventional practice, risks and losses in the labor market are more borne by employees than companies (Moscone et al., 2016). It shows an imbalance of power between the two parties (Hornung & Hoge, 2019). Therefore, it is necessary to examine the perceptions of all related parties, in this case, namely the employer represented by the KAP partner and the employee who is the KAP JTT employee.

### **2.2. Job-demand resource theory**

A hybrid workplace or workplace flexibility can be defined as an employee's ability to determine when, where, and how long working time they want to spend (Hill et al., 2008; Yang et al., 2021). However, in its implementation, it is still debated whether a hybrid workplace can provide positive benefits for the organization. Some argue that this flexibility can produce positive outcomes for employees and companies (Yang et al., 2021). It can be explained through the Job-demand resource theory, which considers job demands and resources. Concerning this research, the flexibility provided by the hybrid workplace will increase job resources and reduce job demands. Thus,

the intended outcome for KAP JTT is to achieve increased productivity, decreased employee turnover, and cost-efficiency.

### **2.3. Cost Budget in Accounting Management**

Budgets are intended to assist management in making short-term (resource allocation) and long-term (performance evaluation) decisions (Klook & Schiller, 1997). Until now, the budget is still used as a corporate control and planning tool and is an important part of financial management (Kenno et al., 2021). Concerning implementing a hybrid workplace, KAP JTT can prepare a budget, including infrastructure costs, rental costs, salary costs, costs for procurement of supporting equipment, and so on. The budget that has been prepared can be compared with the budget before implementing the hybrid workplace so that the cost efficiency value of the KAP JTT can be obtained. Furthermore, it can also provide the costs needed to meet stakeholder expectations so that, in the end, it becomes a cost-efficiency analysis that can be used as a basis for management decision-making.

### **2.4. SWOT Analysis**

According to the study, resources owned by the company contribute to forming a competitive advantage (Costa et al., 2018). According to Jogiyanto (2005) in Amping et al. (2019), a SWOT analysis is needed to understand the internal and external environments of the business by identifying the strengths, weaknesses, opportunities, and threats the organization faces. SWOT analysis can formulate the most appropriate corporate strategy (Millaningtyas et al., 2021) because strategic decision-making is always related to developing the company's mission, goals, strategies, and policies.

### **2.5. Previous Studies**

Most companies have recently implemented hybrid workplaces due to the Covid-19 pandemic in the world. Most studies discuss the relationship between a hybrid workplace and work-life balance, productivity, and employee satisfaction. Yang et al. (2021), who studied hybrid workplace implementation in the United States, found a positive relationship between these various aspects. Irawanto et al. (2021) also found similar results using 472 respondents in Indonesia. Meanwhile, studies regarding implementation strategies are still limited. Li et al. (2022) and Amping et al. (2019) examine business transformation carried out by the company. However, they don't study the

implementation's stakeholder perceptions and cost-benefit analysis. Until now, research on cost-benefit analysis in the COVID-19 pandemic has been mostly discussed on other topics, such as the economic costs associated with gross domestic products compared to the health benefits obtained (Miles et al., 2020).

## 2.6. Conceptual framework

Figure 1 describes the conceptual framework used in this study. The recommendations given to KAP JTT need to be considered from various perspectives to obtain the most appropriate decision. First, from stakeholders' perception regarding the hybrid workplace. Stakeholders in this study are the company or employer and employees. These perceptions are studied with the Job Demand Resource theory. Second, we perform an interview with the finance division to gather information regarding cost efficiency in pandemics. Finally, the implementation plan is carried out based on a SWOT analysis.

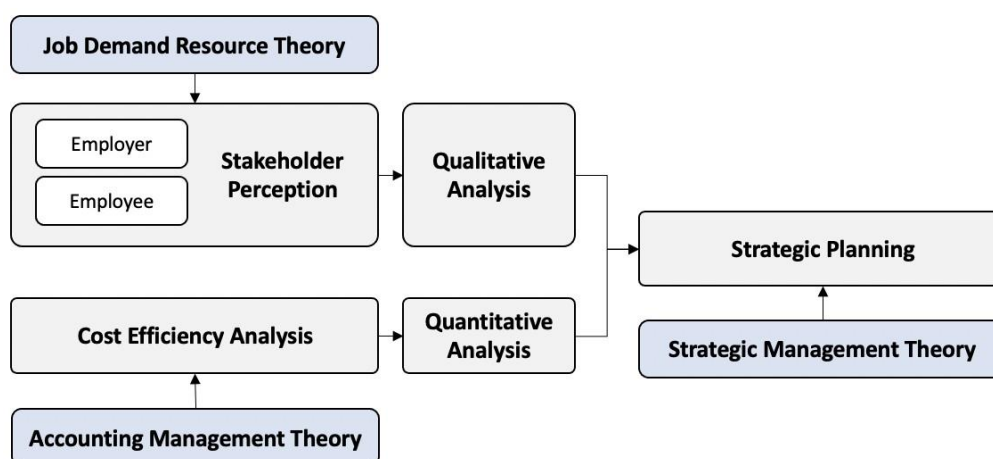


Figure 1. Conceptual Framework

## 3. RESEARCH METHOD

This study uses a case study approach. The data obtained in this study is primary data which refers to information obtained directly through interviews and questionnaires. We used an online web questionnaire to make it easier to collect data. We used the purposive sampling method to select respondents for the interview. We consider people who have the duties and functions as decision-makers or top management because they can represent the owner in formulating policies, especially regarding implementing the hybrid workplace.

This study uses several data analysis techniques adapted to the various data types that have been obtained, as shown in Figure 2. Thus, the proposed decision given to KAP JTT can be obtained through in-depth analysis.

Table 1 describes the various activities in this study to obtain the most suitable recommendation for KAP JTT, starting from the preparation of a research proposal that was carried out for two months. Then before distributing the questionnaires, a pilot test was conducted on 10 respondents in February 2022. Data from questionnaires and interviews were analyzed to obtain perceptions from employers and employees. Furthermore, a cost efficiency analysis was carried out together with the finance division. Ultimately, we developed a conclusion and implementation plan recommendation for KAP JTT.

**Table 1. Research Steps**

No	Activities	Parties Involved
1	Prepare research proposal	-
2	Develop interview questions and questionnaires	-
3	Perform pilot test	Employee
4	Distribute questionnaire based on the results of the pilot test to obtain employee perceptions	Employee
5	Analyze the results of the questionnaire	-
6	Perform interviews to obtain employers perception	Partner
7	Perform interviews for budget efficiency analysis	Finance division
8	Analyze the results of interviews	-
9	Develop strategic planning	-
10	Develop conclusion and implementation plan recommendation to KAP JTT	-

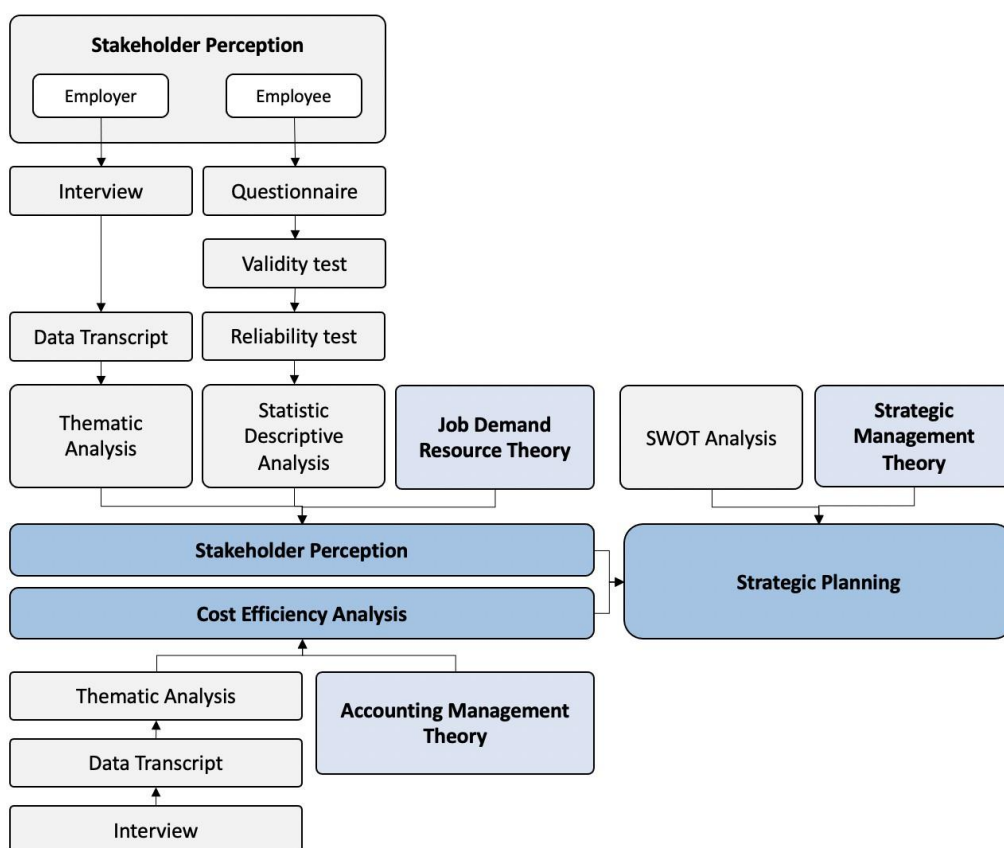


Figure 2. Research Method

## 4. ORGANIZATION PROFILE

### 4.1. Profile KAP JTT

KAP JTT is a company that focuses on providing audit services and is a member of one of the largest accounting firms in the world. Currently, globally, JTT Global Limited has approximately 231,000 employees spread across 150 countries. In Indonesia alone, KAP JTT has around 1,800 employees. Currently, KAP JTT has clients across various industrial sectors, such as automotive and transportation, banking and non-bank financial institutions, health, mining, energy, oil and gas, retail and manufacturing, technology and telecommunications, and the public and government sectors. In addition to audit services, KAP JTT also provides forensic auditing services, consulting and bookkeeping, accounting, and consulting in the climate change and sustainability field.

KAP JTT has two main functions: the assurance practice function and the support function. The support function employees carry out routine work related to office administration, such as finance, payroll, HR, IT, and so on. Meanwhile,



employees in the assurance practice function carry out the main work of KAP JTT, namely those who directly provide services covered by assurance services to clients. There is cost efficiency while employees work at home during the pandemic.

#### 4.2. Employment Conditions and Policies at KAP JTT

Since early 2020, in fulfilling the government's appeal to overcome the spread of the Covid-19 virus, KAP JTT has required all of its employees to work from home. Then in 2021, by complying with the government's appeal and implementing a strict Health protocol, KAP JTT provides leeway by allowing employees to come to the office if needed. In the end, back in line with the relaxation of PPKM according to the government's recommendation, from 2022 until now, KAP JTT has provided more flexibility for its employees to determine their work location. Employees can work from home, the office, or at the client's premises. The decision regarding this work location needs to be approved by the partner/team manager. It is because there are no clear policies and guidelines for implementing the hybrid workplace in the company. KAP JTT currently has several policies to regulate employees' work patterns, including policies to maintain information security standards, employee work location policies, policies for monitoring and evaluating employee work, and policies for work schedules and hours.

### 5. RESULTS AND DISCUSSION

#### 5.1. Stakeholder Perception

*Employer perceptions are obtained through interviews with five partners. The main points of their responses refer in Table 2. Partners have understood the various challenges to be faced and factors to consider in implementing a hybrid workplace. In accordance with job demand resource theory, companies will try to provide various support in the form of job resources to motivate employees (Bakker & Demerouti, 2007). It needs to be done considering that work flexibility is one of the job demands that employees want, especially millennial employees. Therefore, to increase productivity and company outcomes, KAP JTT feels it is necessary to consider various factors, as shown in Table 2.*

**Table 2. Interview Results with Employer**

Question	Interview Results
What are the challenges faced by KAP JTT regarding hybrid workplace implementation, especially during the pandemic?	<ol style="list-style-type: none"> <li>1. Employee performance cannot be monitored directly, including the risk that new employees cannot develop the interpersonal skills that are expected and needed.</li> <li>2. Distraction at home due to the absence of a separate room for work</li> <li>3. There is a risk of leakage of confidential and important data if employees work in public places, such as restaurants or cafes</li> </ol>

Question	Interview Results
	<ol style="list-style-type: none"> <li>4. The mental health of employees will be affected as a result of working from home continuously</li> </ol>
What things need to be considered and paid attention to by the company if KAP JTT implements a hybrid workplace?	<ol style="list-style-type: none"> <li>1. Supervision of employee performance remains the responsibility of the manager. If the employee wants to work outside the office, it is allowed with the manager's approval. When making decisions, managers need to assess and determine whether the employee needs more interaction in the office and with clients. If the employee needs to work out of town, it is allowed with permission from the partner in charge.</li> <li>2. Distractions from working at home can be avoided using the satellite office established by KAP JTT in several strategic locations in Jakarta. It can minimize the travel time required by employees to go to the office to use office facilities.</li> <li>3. The risk of critical data leakage can be mitigated through the use of screen protectors for each employee and (or) the use of the nearest satellite office. Employees need to be reminded of their obligations to maintain data confidentiality.</li> <li>4. The company can provide online mental health support for employees who feel they need a professional to solve their mental health issues.</li> </ol>

Furthermore, employee perceptions are also reviewed and understood through the delivery of questionnaires. The demographic profile of the respondents representing KAP JTT employees is shown in Table 3. It can be understood that there is an increase in job satisfaction, which is caused by employees being able to stay at home 24 hours. Most people are worried about meeting and interacting with others during the pandemic (Burtscher et al., 2020; Usher et al., 2020; Zhang et al., 2020). Furthermore, there is an increase in work-life balance due to the flexibility KAP JTT to employees, both in terms of work schedules, length of working hours, personal and family responsibilities, and work location.

Meanwhile, performance and productivity tend to remain or only slightly increase. Employees are capable of controlling environmental conditions while working at home (Almarzooqi & Alaamer, 2020; Yang et al., 2021), even though the physical boundaries between employees and their families are decreased because around 83% of employees do not live alone and 70% of employees have to share their workspace with other people. According to Yang et al. (2021), by working from home, employees can determine work schedules and hours adapted to home conditions. Yang et al. (2021) also found the same results: flexibility increased employee job satisfaction, productivity, and work-life balance. Therefore it can be concluded that the quality outcome of employees increased during the pandemic.

Table 5 shows a more in-depth analysis of the comparison of outcomes between managers and staff at KAP JTT based on a survey that has been conducted. According to the table, both managerial and staff-level employees have increased productivity, work-life balance, and job satisfaction during the

pandemic. Meanwhile, employees' performance has various results. For all employees, both at managerial and staff levels, there is a decrease in performance for several components, including the ability to have important and confidential discussions, communicate both via teleconference and telephone, and the opportunity to take a rest. However, other components have increased performance.

In addition, employees' mental and physical health also tends to be positive. These various things show that KAP JTT can implement a hybrid workplace well without high employee resistance. Moreover, let's look at the questionnaire results regarding future expectations. It is known that around 92% of employees agree to be given flexibility in determining work locations, and 83% of employees agree to be given flexibility in arranging and determining working hours. This work flexibility can support employees to spend longer time with their families and better help their family's various needs (Collins et al., 2020). In addition, employees can also determine the most optimal time for them to work and be productive (Illegems et al., 2001; Yang et al., 2021). The various matters described above follow the job demand resource theory, where the flexibility provided by the company will increase job resources and employee motivation so that, ultimately, organizational outcomes in the form of productivity and performance will also increase (Bakker & Demerouti, 2007).

**Table 3. Demographic Profile of Respondents**

Item		Number of Respondents	Percentage
Gender	Male	102	44,9 %
	Female	125	55,1 %
	<b>Total</b>	<b>227</b>	<b>100 %</b>
Age	18-24 years	30	13,2 %
	25-34 years	115	50,7 %
	35-44 years	60	26,4 %
	45-54 years	18	7,9 %
	> 54 years	4	1,8%
	<b>Total</b>	<b>227</b>	<b>100 %</b>
Job position	Assistant/Associate	44	19,4 %
	Senior Assistant/Associate	52	22,9 %
	Manager	71	31,3 %
	Senior Manager	60	26,4 %
	<b>Total</b>	<b>227</b>	<b>100 %</b>
Service Line	Assurance	167	73,6 %
	Support	60	26,4 %
	<b>Total</b>	<b>227</b>	<b>100 %</b>

However, several things need to be considered by KAP JTT in implementing a hybrid workplace if we look at employee perceptions. First, the supporting facilities have not been fully provided. Supporting facilities can increase employee satisfaction (E. Baker et al., 2007; Baruch, 2001; Yang et al., 2021). Some of these facilities include:

- Instructions and guides on patterns and how to work from home

- Mental health support
- Financial support
- The existence of supporting furniture, both chairs, and tables, that are ergonomic for work. These chairs and tables are important, considering that during the pandemic, there was an increase in pain or discomfort in the neck, shoulders, elbows, wrists, back, and hips (Majumdar et al., 2020). Ergonomic furniture can also support an increase in employee productivity (Chau et al., 2016).

Second, according to Table 4, four performance indicators decrease while working at home, such as conducting formal and planned meetings, joint work meetings with colleagues, socializing with colleagues, and training. KAP JTT must consider these four performance indicators to support employees at the office and at home. Third, more than 50% of employees do not have a separate room to work. These three factors must be considered under the job demand resource theory, where fulfilling employee needs in the form of job demands can reduce employees' pressure and ultimately improve company outcomes (Bakker & Demerouti, 2007).

**Table 4. Questionnaire Results**

Description	Before Pandemic	Pandemic	Note
<b>General Information</b>			
Work duration			
Not at all	56,4 %	0%	Decrease
1-3 days per week	13,2 %	12,8 %	Decrease
> 1-3 days per week	30,4 %	87,2 %	Increase
<b>Employee perception</b>			
<b>Flexibility (Likert-5 scale)</b>			
Work schedule	1,66	4,54	Increase
Work hours	2,02	3,13	Increase
Personal and family responsibilities	2,89	3,30	Increase
Worksite location	2,19	3,81	Increase
<b>Home environment to work (Likert-5 scale)</b>			
Ability to concentrate at work		4,03	
Freedom from distraction		3,71	
Overall privacy		4,14	
Overall noise level		3,89	
Ergonomic quality of furniture		3,61	
Internet quality		3,90	
<b>Work location at home</b>			
Having a separate room for work			
Yes		47 %	
No		53 %	
Place to work			
Living room		13 %	
Bedroom		45 %	
Separate workspace		32 %	

Description	Before Pandemic	Pandemic	Note
Kitchen		5 %	
Family room		4 %	
Terrace		0 %	
Sharing a workspace			
Yes		30 %	
No		70 %	
<b>Support from the company</b>			
Technology		92 %	
Financial support		6 %	
Instruction for workplace setup		52 %	
Instruction for workplace pattern		52 %	
Mental health management		15 %	
Ergonomic chair and equipment		5 %	
None		4%	
Others		1 %	
<b>Family situation</b>			
Live by themselves		17 %	
Husband/wife		41 %	
Parents		40 %	
Children		21 %	
Another family		13 %	
Friends		3 %	
<b>Perceived productivity (Likert-5 scale)</b>			
Overall productivity	3,69	3,90	Increase
Productivity of focused individual work	3,67	3,95	Increase
Productivity of a two-person online meeting	3,64	3,81	Increase
Productivity of an online meeting with 3–8 people	3,60	3,66	Increase
Productivity of an online meeting with 9 or more people	3,44	3,47	Increase
<b>Satisfaction with working from home (Likert-5 scale)</b>	3,43	3,67	Increase
<b>Work-life balance (Likert-5 scale)</b>	2,76	3,12	Increase
<b>Performance</b>			
Have important and (or) confidential discussions with coworkers	3,53	3,76	Increase
Conduct formal and planned meetings	3,78	3,70	Decrease
Conduct work meetings together with coworkers	3,80	3,67	Decrease
Socialize with coworkers	3,86	3,81	Decrease
Communicate via teleconferencing with coworkers (voice only)	3,44	3,87	Increase
Communicate via teleconferencing with coworkers (voice and video)	3,22	3,63	Increase
Receive and make phone calls	3,59	3,80	Increase
Work with focus	3,75	3,76	Increase
Training	3,67	3,59	Decrease
Take a rest, such as eat, drink, and relax	3,06	3,56	Increase
<b>Mental and physical health</b>			
Mental health			
Negative		8 %	
Neutral		36 %	
Positive		56 %	
Physical health			
Negative		13 %	
Neutral		45 %	
Positive		41 %	

**Table 5. The difference in Managerial and Staff's Outcome**

Description	Managerial			Staff		
	Before Pandemic	Pandemic	Note	Before Pandemic	Pandemic	Note
<b>Perceived productivity (Likert-5 scale)</b>						
Overall productivity	3,72	3,80	Increase	3,65	4,04	Increase
Productivity of focused individual work	3,66	3,85	Increase	3,68	4,09	Increase
Productivity of a two-person online meeting	3,64	3,70	Increase	3,65	3,96	Increase
Productivity of an online meeting with 3–8 people	3,61	3,57	Decrease	3,58	3,79	Increase
Productivity of an online meeting with 9 or more people	3,49	3,39	Decrease	3,39	3,78	Increase
<b>Satisfaction with working from home (Likert-5 scale)</b>	3,45	3,60	Increase	3,39	3,78	Increase
<b>Work-life balance (Likert-5 scale)</b>	2,77	3,05	Increase	2,77	3,24	Increase
<b>Performance</b>						
Have important and (or) confidential discussions with coworkers	3,66	3,53	Decrease	3,92	3,54	Decrease
Conduct formal and planned meetings	3,58	3,71	Increase	3,89	3,89	No Diff
Conduct work meetings together with coworkers	3,52	3,72	Increase	3,89	3,92	Increase
Socialize with coworkers	2,73	3,84	Increase	2,93	3,90	Increase
Communicate via teleconferencing with coworkers (voice only)	3,82	3,42	Decrease	3,96	3,47	Decrease
Communicate via teleconferencing with coworkers (voice and video)	3,53	3,27	Decrease	3,77	3,16	Decrease
Receive and make phone calls	3,74	3,61	Decrease	3,89	3,56	Decrease
Work with focus	3,67	3,71	Increase	3,88	3,79	Decrease
Training	3,44	3,66	Increase	3,79	3,67	Decrease
Take a rest, such as eat, drink, and relax	3,49	2,98	Decrease	3,66	3,17	Decrease

## 5.2. Cost Efficiency Analysis

This analysis used data from interviews with four persons of the Finance and Operation division at KAP JTT regarding cost efficiency during the pandemic, as shown in Table 6. According to Table 6, seven cost components have decreased. Therefore it can be concluded that a hybrid workplace benefits KAP JTT, especially cost-efficiency. It should be noted that other cost components may also decrease, such as rent expense, but would increase the cost of procuring satellite offices in various locations. However, at this time, KAP JTT is bound by a long-term contract with a third party covering the office rental. In addition, the finance and operations team from KAP JTT has not been

able to adequately calculate how much cost reduction can be obtained from the rent expense and the costs that must be incurred to provide "satellite office" facilities. It is because KAP JTT does not provide one chair for one employee but tables and chairs fewer than the number of existing employees on the premise that employees generally work at client offices when conducting audits. Therefore, further research is needed for the finance and operations team to calculate adequately and accurately how much office space can be reduced if a hybrid workplace is implemented. Therefore in this study, office rent cost is not included in Table 6. If the office area rented by KAP JTT is reduced, it will also certainly have an impact on electricity and water costs, as well as cleaning costs, which so far are variable in terms of office area and employee working hours.

Previous studies supported this analysis, which found that from the company's perspective, cost efficiency was achieved due to working from home (Faulds, 2021; Parker, 2020; Rachmawati et al., 2021). Even the efficiency of travel costs is felt from the employee's perspective, considering that many activities outside have been replaced by technology (Rachmawati et al., 2021). For companies, employees who work from home have an impact on reducing the use of office space, insurance, electricity, and other indirect costs (Parker, 2020). Even today, the hybrid workplace is considered an operational standard that companies can adopt to survive in today's global economic conditions (Mousa & Abdelgaffar, 2021).

**Table 6. Cost Efficiency in KAP JTT**

No	Cost Component	Cost Efficiency (%)
1	Electricity and water	Decrease 28%
2	Telephone	Decrease 65%
3	Paper	Decrease 38%
4	Water	Decrease 92%
5	Polly cup	Decrease 84%
6	In-person training	Decrease 100%
7	Travel	Decrease 91%

### 5.3. Hybrid Workplace Implementation Plan

Previous studies have found that external auditors who work at home during a pandemic can increase employee motivation and affect employee performance (Gilbert, 2020; Jannah et al., 2021). While working at home, the auditor can continue to carry out audit work with technology support (Jannah et al., 2021). It is also supported by interviews with partners who said that a technology-based audit process had been performed for the last few years at

KAP JTT. Implementing a hybrid workplace will certainly not decrease the performance and productivity of employees.

Based on interviews with partners, it is known that the company is very supportive of implementing a hybrid workplace in the short term. This implementation plan is prepared using SWOT analysis, as shown in Figure 4. To know the strengths, weaknesses, opportunities, and threats of implementing the hybrid workplace for KAP JTT. The stakeholder perceptions are also used as the basis for the analysis.

Internal	<p><b>STRENGTHS</b></p> <ol style="list-style-type: none"> <li>1. KAP JTT has established policies to maintain Information Security Standards</li> <li>2. KAP JTT has implemented a web-based application system with integrated workflows between team members in producing working papers ("web base integrated workflow working papers"), and the system application has been configured in accordance with established policies</li> <li>3. Has a strong support team to support the formulation of appropriate policies</li> <li>4. Always provides training regularly to maintain work integrity and professionalism.</li> <li>5. KAP JTT employees have a high understanding of technology</li> <li>6. Has satellite offices in several locations in Jakarta</li> <li>7. KAP JTT is one of the companies targeted by graduates from the best universities</li> <li>8. There is cost efficiency while employees work at home during the pandemic</li> </ol>	<p><b>WEAKNESSES</b></p> <ol style="list-style-type: none"> <li>1. Employees have limited access to office facilities</li> <li>2. Lack of supporting facilities to work from home</li> <li>3. There are no company policies and regulations for implementing a hybrid workplace.</li> <li>4. Uncontrollable distractions at home</li> <li>5. Insufficient manager supervision over employee performance</li> <li>6. The risk of confidential data leakage due to work locations that cannot be controlled</li> <li>7. Employees' mental health will be affected as a result of working from home continuously.</li> <li>8. High employee turnover leads to a low employee retention rate.</li> </ol>
	<p><b>OPPORTUNITIES</b></p> <ol style="list-style-type: none"> <li>1. Many prospective employees with good skills but located far from the office of KAP JTT</li> </ol>	<p><b>THREATS</b></p> <ol style="list-style-type: none"> <li>1. There is a new policy from the government that prohibits KAP from working at home</li> <li>2. The preference of clients who want auditors that can always meet face-to-face with them</li> <li>3. Other KAPs have started implementing a hybrid workplace earlier, so potential employees first chose to work at the other KAPs</li> </ol>
External	Positive	Negative

Figure 4. SWOT analysis

According to the SWOT analysis described in Figure 4, several recommendations are proposed to KAP JTT in implementing a hybrid workplace, including:

1. Use of satellite office

KAP JTT has provided satellite offices in several strategic locations in Jakarta. To maximize the use of the satellite office, KAP JTT can provide regular instructions and notifications to employees regarding the presence of satellite offices in several strategic locations, including guidelines on how to utilize these facilities and the working hours at each satellite office.



In addition, KAP JTT periodically evaluates to find out whether it is necessary to add or reduce satellite office locations according to the needs of employees.

2. Provide adequate supporting facilities
  - Supporting technology, such as laptops with adequate protective screens to maintain data confidentiality, supporting applications for doing work from home, and available technical support to help solve problems encountered at work.
  - Currently, KAP JTT already uses a web-based application system with integrated workflows between team members in producing working papers ("web base integrated workflow working papers"). They can also access the application using "logical access". However, the monitoring and reviewing process of employee performance needs to be done regularly so that there is no accumulation of work at the endpoint.
  - Determine what types of work can be done from home and provide a time limit for how long the work results must be reported for review.
  - Provide instructions and guidance on patterns and how to work from home, including the facilities and policies in KAP JTT. These instructions can be given as training to employees at all levels.
  - Mental health support for employees. It can be provided online or offline according to the needs of employees. The study found that the policy of working from home during the pandemic affected mental health conditions. Working from home was more stressful (Prabowo et al., 2021).
  - Financial support for employees, for example, in the form of allowances, bonuses, or additional basic salary. The amount of financial support can be adjusted according to the needs of employees at every level.
  - It provides access to supporting furniture, chairs, and tables that are ergonomic for work. It can be considered to be given in full to all employees or given in the form of a rental to employees who already have permission to work from home so that employees are responsible for returning the furniture when it is not used again.
3. Develop policies for implementing a hybrid workplace
  - Policy for employees to always prioritize clients' needs when deciding work location.

- Approval mechanisms for employees who work outside the office, including the reasons and length of time proposed work outside the office.
  - Supervision mechanism for employees working outside the office  
KAP JTT can use key performance indicators or KPI to supervise their employee's performance.
  - Clear work schedules and hours for both employees and the company, including:
    - a. Working hours at the office and satellite office, considering that employees need to comply with the applicable working hours regulations at the location of the office building or satellite office
    - b. They are working hours outside the office so that there are clear rules for employees to start and end their working hours. If the employee feels the need to work outside the regulated working hours, the employee can ask the manager for permission first.
  - Rules for dressing both face-to-face and online
  - Mechanisms for conducting online meetings, including whether employees need to always turn on the camera during meetings, dress appropriately, and so on
  - Rules for maintaining good manners, ethics, and professionalism at work even though not working in the office, especially in maintaining the confidentiality of company data and ways of communicating and interacting with colleagues and clients
4. Provide explanations to all employees regarding the principles and keys to the successful implementation of the hybrid workplace, including:
- There must be good communication, openness, and trust between senior and junior
  - We need to prioritize the interests of the company and clients
  - We need to prioritize a safe work environment, including maintaining confidentiality and data leakage
  - Always pay attention to existing company regulations and policies
  - Always ready if needed to come to the office or clients
  - Managers must always consider employees' workload, especially outside the office, because they cannot directly supervise employees' work. It can reduce the mental stress faced by employees.
5. Data security and confidentiality
- For many years, a data security system has become a priority of KAP. KAP JTT also cooperates with data security and confidentiality services to ensure that the company has the latest security system and that KAP JTT

always complies with regulations. Therefore, if a hybrid workplace is implemented, data security and confidentiality evaluations need to be performed more frequently and periodically. It is necessary to consider the increasing threat to data security.

If those recommendations can be implemented, the following benefits will be generated:

1. Employees and companies are flexible (according to the research findings of D. Baker (2021) and Yang et al. (2021))
2. Obtaining cost efficiency (according to the research findings of Timsal & Awais (2016))
3. Increase employee satisfaction and work-life balance while maintaining employee productivity (according to the research findings of Timsal & Awais (2016) and Yang et al. (2021))
4. Improve the reputation and branding of KAP JTT, especially because it has a corporate culture that is adaptive to the needs of employees (according to the research findings of Srivastava et al. (2021))
5. Can recruit the best employees even though the employee's domicile location is not close to KAP JTT (according to the research findings of (Timsal & Awais (2016))
6. Reducing employee turnover (according to the research findings of Ahmed et al. (2020), Timsal & Awais (2016), and Yang et al. (2021))

## **6. CONCLUSION**

Flexibility can be a competitive advantage for companies to attract, retain, and motivate employees because they can adapt their work to their personal needs (Hornung & Hoge, 2019). The flexibility that KAP JTT can provide is the implementation of a hybrid workplace. The results show that KAP JTT still has many weaknesses in implementing a hybrid workplace. Therefore, various recommendations for improvement are needed to overcome these weaknesses, some of which are using satellite offices, providing complete support facilities to enable employees to work at home, and developing clear policies for implementing a hybrid workplace. If the hybrid workplace is implemented properly, it is hoped that there will be several benefits for KAP JTT, including flexibility for employees and the company, cost efficiency, increased satisfaction, and employee work-life balance while maintaining employee productivity, enhancing the reputation and branding of KAP JTT, ability to

attract and recruit the best employees even though the employees' domicile is not the same as KAP JTT's office location, and reducing employee turnover.

This study has several limitations, firstly, the number of respondents interviewed in this study is limited, so it is still possible that there is a variety of other information that is not yet known in-depth. Further research may cover a higher number of respondents, especially by conducting interviews at the Talent division to understand the conditions and impacts of implementing a hybrid workplace in solving the main KAP issue, which is employee turnover, and the IT division to understand the technology needed to support the implementation of a hybrid workplace. Secondly, the scope of the research is limited to implementing the hybrid workplace at KAP JTT. Further research can carry out strategic analysis and evaluation of the implementation of the hybrid workplace in other KAPs or industrial companies.

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