

The Effect of Work from Home (WFH) and Work Discipline on Employee Performance Through Work-Life Balance (WLB) in the Covid-19 Pandemic: Explanatory Study at BPKAD Office, Bondowoso Regency

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ABSTRACT

This study aims to empirically examine the effect of work from home and work discipline on employee performance through work-life balances during the COVID-19 pandemic. The population of this study was all employees of the Bondowoso Regency BPKAD. Collecting data using a questionnaire. The results showed an effect of work from home on employee performance. There is an influence of work discipline on employee performance. There is an effect of work from home on work-life balance. There is a disciplinary effect on work-life balance. There is an effect of work-life balance on employee performance. There is an effect of work from home and work discipline on employee performance through work-life balance.

Keywords: Work from Home, Work discipline, Employee Performance, Work-Life Balance, COVID-19 pandemic.



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INTRODUCTION

At the end of 2019, the world was shocked by the outbreak of a deadly virus, namely Severe Acute Respiratory Syndrome Coronavirus 2 (SAR-CoV-2), better known as the coronavirus. This viral infection was named by the World Health Organization (World Health Organization) as Covid-19 and was first discovered in Wuhan, China. Coronaviruses are a large family of viruses that cause illnesses ranging from mild to severe symptoms. The COVID-19 pandemic has changed human life by implementing health protocols, such as using masks, washing hands with soap and running water, maintaining distance, staying away from crowds, and limiting mobilization and interaction (5M). Due to the COVID-19 pandemic, all work systems and procedures have shifted from face-to-face meetings in the office to online meetings at each employee's home.

Many private and public organizations are not prepared to make this change. This is due to the limitations and lack of readiness of facilities and infrastructure to do work online. Some organizations even temporarily suspended operational activities at the beginning of the outbreak of the COVID-19 pandemic. Since mid-2020, which is a new era of average, organizations have adapted to carry out operational activities through work from home. Organizations have begun to equip work facilities and infrastructure to carry out work from home as well as possible.

The implementation of work from home does not necessarily run smoothly. Many employees still have deficiencies in mastering digital literacy and a lack of mastery of communication technology. Another obstacle that occurs when working from home is the availability of internet media that employees have not fully accessed. Another effect that is felt during this covid pandemic is the inability to use technology, so organizations must identify the abilities and knowledge of employees about the use of communication technology. Another obstacle experienced when working from home is the work discipline of employees to work on time from home. Completing work that must be submitted to the head of the work unit often encounters obstacles, including not being on time, impacting employee performance.

The government's policy to implement a work-from-home system has drawn various reactions from workers, some reacting positively and some doubting whether this work system can be implemented effectively or not, especially regarding employee performance. Following up on the President's directive, the PANRB Ministry issued a national policy to adjust the ASN work system during the outbreak of the Covid-19 case as a guide for government agencies. This policy is contained in the Circular Letter of the Minister of PANRB Number 19 of 2020 concerning Adjustment of the Covid-19 Prevention Work Procedure in Government Agencies. This policy is intended as a guideline for government agencies in carrying out their official duties by working at home (WFH) for ASN to minimize the spread of Covid-19. However, it must be ensured that there are still two highest structural officials working in the office in its implementation.

Within the scope of local government, the implementation of WFH is technically guided by the Instruction of the Minister of Home Affairs Number 3 of 2021 dated February 5, 2021, concerning the Implementation of Micro PPKM and the Establishment of the Corona Handling Command Post. Virus Disease 2019. One of the points regulated in the instructions of the Minister of Home Affairs is to limit the workplace/office by implementing Work from Home (WFH) by 50% (fifty percent) and Work from Office (WFO) by 50%. (fifty percent) by enforcing health protocols more.

Work From Home (WFH) is not a new term in work; According to Griffin & Moorhead (2013), WFH is a work arrangement where employees spend most of their time outside, usually at home. Meanwhile, Mungkasa (2020) stated that WFH is a way of working initiated by an organization carried out wholly or partly outside the conventional office with the help of telecommunication media. Previous research stated that several previous researchers had carried out the influence of Work from Home on employee performance. Soelistyoningrum (2020) analyzed the effect of working from home on employee loyalty and performance. His research shows that working from home significantly affects employee loyalty and performance. This is in line with the results of Suranto's research (2020) that work from home has a positive and significant effect on employee performance.

The opposite result obtained from Lippe and Lippényi (2019) research shows that coworkers who work from home have a negative impact on employee performance (individual-ed). In addition, team performance is worse when more coworkers are working from home. Likewise, the results of Busyra & Sani's (2020) research show that the average teacher performance in teaching using the work from the home system only reaches 50%. Working from home certainly has the same consequences and responsibilities as working from the office. In the process, WFH can bring both advantages and disadvantages to employees. Hope et al. (2020) states that the advantage of working from home is that it can create a safer, more comfortable, and conducive atmosphere. Work can be done anywhere from home, from the living room, bedroom, dining room, terrace, and so on. In addition, by working from home, workers do not have to spend money to pay for transportation or gas costs and avoid traffic jams that can trigger stress. The many benefits of working remotely are not without challenges and problems. For workers, some of the problems include workers who are accustomed to a conventional office atmosphere, find it challenging to coordinate with colleagues, do not see clear boundaries between office and home and tend to look unemployed, and have an impact on relationships with neighbors and family (Mungkasa, 2020). The success of working from home is very dependent on various determining and motivating factors, one of which is that employees must have good work discipline. Self-work discipline to be able to control new activities at home and work is very important to do to perform optimally.

Rivai (2018) states that managers use work discipline to communicate with employees. They. They are willing to change behavior and increase their awareness and willingness to comply with all company regulations. Hasibuan (2014) states that work discipline is awareness and willingness to obey all company regulations and applicable social norms. The better the employee work discipline, the higher the work performance that can be achieved. It is difficult for organizations to achieve optimal results without good employee work discipline. Work discipline is very influential on employee performance. In working at the desk, employees need to be self-work discipline d so that tasks can be completed on time and ultimately affect employee performance. Abidin (2021), in his research, seeks to determine the effect of work discipline and work motivation on employee performance. The results showed that work discipline had a positive and significant effect on employee performance. In line with that, Kartikawaty et al. (2001) research shows that work discipline affects employee productivity partially and simultaneously. Meanwhile, the research results by Arzia and Faridah (2021) show that partial work discipline has no positive and significant effect on employee performance during the COVID-19 pandemic. The same result was obtained by Af Ida (2021), who analyzed the extent of the influence of work discipline on employee performance during the WFH

period. The results of this study indicate that work discipline does not affect employee performance.

Work-life balance is the ability of an employee to balance the use of time for work and time for personal life (Abioro, 2018). Work-life balance carried out by an employee demonstrates the ability to maintain a balance of personal life and engage with a healthy and supportive work environment so that employees have a balance between work and personal responsibilities. The work-life balance that an employee can appropriately manage will improve employee performance (Delecta, 2011); Dhas & Karthikeyan, (2015). Mendis & Weerakkody (2018) stated the strong influence of work-life balance on employee performance. Another finding that shows the difference is Thamrin & Riyanto (2020), which shows that work-life balance has no significant effect on employee performance.

Bondowoso Regency BPKAD is one of the regional agencies within the Bondowoso Regency Government which carries out Work from Home (WFH) by 50% (fifty percent) and Work from Office (WFO) by 50% (fifty percent) while maintaining the existence of two levels the highest structural officer works in the office. During the implementation of WFH, BPKAD is required to continue to achieve performance targets according to the Performance Plan (Renja), which is set at the beginning of each fiscal year. The 2020 BPKAD Annual Performance Plan (RKT) is a guideline and controller for regional development in the financial sector or to achieve the BPKAD Strategic Plan (Rienstra), which has a time dimension of 5 years. The BPKAD work plan is a guideline in implementing programs and activities carried out by all employees at BPKAD for one year. The following is the realization of the 2020 BPKAD Performance Achievement:

Table 1. Recapitulation of Work Achievement Values of BPKAD Employees 2020

No	Work unit	Σ Employee	Σ Achievement	Achievement Average
1	Secretariat	14	1.164,19	83,16
2	Budget Division	9	756,90	84,10
3	Treasury Division	10	859,75	85,98
4	Asset Management Division	19	1.568,32	82,54
5	Accounting & Reporting Sector	8	676,30	84,54
Amount		60	5025,46	83,76

Source: BPKAD Bondowoso Regency (2021)

The achievement of SKP is one of the benchmarks for assessing employee performance. The value of employee performance is determined based on the Employee Work Target (SKP) and the value of work behavior. The level of achievement of employee performance scores in each work unit at BPKAD in 2020 is in the range of 82.54 to 85.98. The average work performance value of BPKAD employees is 83.76, which is included in the excellent category. Based on the phenomenon of employee performance at BPKAD, Bondowoso Regency and the differences in the results of previous research (research gaps) prompted researchers to research with the title: "The Effect Of Work From Home (WFH) And Work Discipline On Employee Performance Through Work-Life Balance (WLB) In The Covid-19 Pandemic: Explanatory Study At BPKAD Office, Bondowoso Regency."

LITERATURE REVIEW

Theory of Planned Behavior

The theory of planned behavior is based on the assumption that humans are rational beings and systematically use possible information (Ajzen, 2020). People think about the implications of their actions before they decide whether to perform a particular behavior or not. Behavioral determinants result from assessing an individual's beliefs, either as positive or negative. A person can act on his intentions or intentions only if he has control over his behavior. This theory emphasizes the rationality of human behavior and the belief that the target behavior is under the conscious control of the individual or that behavior depends not only on one's attention but also on other factors not under the control of the individual (Ajzen, 2020).

Work From Home

Working from home is intended to work in organizations that are carried out wholly or partly outside the conventional office with the help of telecommunications and information services DeRossette, (2016). The definition of work from home involves at least four things Mungkasa, (2020), namely:

1. Choice of the workplace, which refers to physical distance;
2. Replacement of part or all of daily commuters;
3. Intensity of remote work activities, frequency, and length of time;
4. Availability of communication and information technology.

Work discipline

According to Hasibuan (2014), work discipline is awareness and willingness to obey all company regulations and applicable social norms. On the other hand, awareness voluntarily complies with all regulations and is aware of their duties and responsibilities. Meanwhile, willingness is a person's attitude, behavior, and actions according to company regulations, whether written or not.

Work-Life Balance

Stevan and Shiva (2013) define work-life balance as an individual's ability to carry out demands at work and fulfill commitments in family and social activities. Razak et al. (2016) and Norfadzilah et al. (2016) mention work-life balance as an employee's sense of balance towards their work, family, and life to maintain high-quality and healthy performance and family. Meanwhile, according to Jarrod et al. (2014), work-life balance is an approach centered on the point of view that considers work-life balance a holistic and unique concept for everyone, depending on values, priorities, and goals in life.

Employee Performance

According to Bangun (2012), performance is the work achieved by a person based on job requirements. According to Kasmir (2016), performance is the result of work and work behavior that has been achieved in completing the tasks and responsibilities given within a specific time. Meanwhile, Mangkunegara (2017) argues that performance results from work in quality and quantity achieved by an employee in carrying out his duties following the responsibilities given to him.

Empirical Overview

This study is based on several previous research findings that examined the effect of work from home on employee performance. Purwanto et al. (2020) shows that WFH can have a positive impact; Teachers can create a safer, more comfortable, and conducive atmosphere to improve their performance while working at home. Soelistyoningrum (2020) WFH affects employee loyalty and performance. Suranto (2020) variable WFH has a positive and significant effect on employee performance. Based on the results of previous studies, hypothesis 1: There is an effect of work from home on employee performance.

Work discipline is needed to achieve employee performance during a pandemic. This is because every employee works from home and is not in the same office space, which will impact the work discipline and performance produced by the employee. Kartikawati et al. (2021) showed that work discipline affects employee performance during the covid pandemic. Abidin (2001) shows a positive and significant influence of work discipline on employee performance. So, hypothesis 2 is stated: Work discipline affects employee performance.

Irawanto et al. (2021) showed that working from home was positively related to work-life balance. Chung & van der Lippe (2020) state working flexibly at home can help enable a better work-life balance. Palumbo and Rosalba (2021) state the negative implications of work from home on work-life balance. So, hypothesis 3 is stated: Work from home affects work-life balance.

Work discipline s are created to achieve organizational goals further. Trust and employees' acceptance of it will bring the organization to achieve its goals. Work discipline has a positive impact on work-life balance (Razmjooei et al., 2018) and (Amiriazadeh et al., 2018). Haryono & Pamungkas (2021) show that the effect of work discipline on work-life balance is positive and significant. So, hypothesis 4 is stated: Work discipline affects work-life balance.

Work-life balance or balance between life and work is a psychological need that is a concern in managing human resources in a company. The right motivation and balance can help employees be productive in their personal lives and improve professional performance. The results of Thamrin and Setyo's research show that work-life balance affects employee performance. So, hypothesis 5 is stated: Work-life balance affects employee performance.

Employee work-life balance is one of the main aspects that organizations must address to preserve human resources (Au and Ahmed, 2014). Bataineh (2019) shows that work-life balance has a positive and significant effect on employee performance. Irawanto et al. (2021) showed that working from home was positively related to work-life balance. Work-life benefits can improve employee quality of life and employee performance. So, hypothesis 6 is stated: Work from home affects employee performance through work-life balance.

Work discipline is the action of management to enforce organizational standards. Work discipline has an impact on work-life balance. Work-life balance is about a person's ability to successfully combine work and household responsibilities regardless of age or gender. Work-life balance is the achievement of expectations regarding the roles exchanged and shared between people and partners regarding their roles in the work

and family arenas. Optimal employee performance can be achieved if employees have high work discipline (Kartikawaty et al., 2021). Strong work discipline will be able to improve work-life balance and employee performance. So, hypothesis 7 is stated: Work discipline affects employee performance through work-life balance.

RESEARCH METHOD

Research design

This study was designed using a quantitative descriptive research approach, the type of explanatory research that tests the truth of the hypothesis and tests one variable related to another variable. The type of research used in this research is explanatory research, which takes data directly by using questionnaires to respondents to obtain the required data.

Population and Sample

The population of this study were all employees of the Regional Financial and Asset Management Agency (BPKAD) of the Bondowoso Regency. The total population is 60 employees of the Bondowoso Regency BPKAD. The sampling technique uses a census, where all population members are selected to be the research sample.

Operational Definitions of Research Variables

Operational definitions of research variables are shown in table 1 below:

Table 1. Operational definitions of research variables

No	Variable	Definitions Of Variable	Indicator
1.	<i>Work From Home (WFH)</i>	Work From Home (WFH) is a work arrangement where employees spend most of their time working away from work, usually at home. (Griffin & Moorhead, 2013)	Space (Gadecki, et al, 2018)
			Time (Gadecki, et al, 2018)
			Social Role (Gadecki, et, al, 2018)
2.	Work Discipline	Work discipline is a tool used by managers to communicate with employees so that they are willing to change a behavior as well as an effort to increase one's awareness and willingness to obey all company regulations and social norms. (Rivai, 2018)	Time Obedience (Afandi, 2021)
			Work responsibility (Afandi, 2021)
3.	Work Life Balance	Work-life balance is an individual's ability to carry out demands at work and meet commitments in family and social activities. (Stevan dan Shiva (2013)	Personal Characteristics (Jarrod et al. 2014)
			Family Characteristics (Jarrod et al. 2014)
			Job Characteristics (Jarrod et al. 2014)
			Attitude (Jarrod et al. 2014)

No	Variable	Definitions Of Variable	Indicator
4.	Employee Performance	Employee performance is the result of a process that refers and is measured over a certain period of time based on pre-determined provisions or agreements. (Edison,2017)	Quality (Busro and Sani,2020)
			Quantity (Busro and Sani,2020)
			Timeline (Busro and Sani,2020)
			Benefit (Busro and Sani,2020)
			Outcome (Busro and Sani,2020)

Data Analysis Techniques

The data analysis technique of this research is path analysis using Structural Equation Modeling (SEM) as an analytical tool that identifies the dimensions of the concept as a combination of factor analysis and multiple regression. The measurement model determines the relationship between latent constructs, namely the relationship between X1 and X2 variables Z and Y variables, and determines the relationship between latent constructs and their indicators. This analysis also performs hypothesis testing that examines the direct effect, indirect effect, and the total effect of the independent variable on the dependent variable through the intervening variable. Monecke and Leisch (2012), in the structural model, all related latent variables are based on the theory of substance (inner model). Latent variables are divided into two, namely exogenous and endogenous. Exogenous latent variables are causal variables or variables without being preceded by other variables with arrows pointing to other variables (endogenous latent variables). The external model refers to the measurement model (Yamin and Heri, 2012). There are three ways to establish between indicators and latent variables: reflective relationships, productive relationships, and MIMIC (Multi-Effect Indicators for Multiple Causes). In a reflective relationship, indicators reflect or manifest latent variables; indicator Xjk is assumed to be a linear function of the latent variable j.

$$X_{jk} = o_{jk} + \lambda_{jk} j + \epsilon_{jk},$$

where λ_{jk} is the loading coefficient, and ϵ_{jk} is the residue.

In the formative relationship, the change in the construct of the latent variable is caused by a change in the indicator. The latent variable j is assumed to be a linear function of the indicator Xjk.

$$j = o_j + \sum X_{jk} + \epsilon_j$$

MIMIC (Multiple Effect Indicators for Multiple Cases) combines reflective and formative models. Index h is used for an indicator of reflective relationship, while l is used for an indicator of formative relationship and $h+l=k$.

$$X_{jh} = o_{jh} + \lambda_{jh} j + \epsilon_{jh}$$

$$j = o_j + \sum X_{jl} + \epsilon_j$$

The weight relationship is used to estimate the value of the latent variable with the formula where λ_{jk} is the weight. Using indeterminate factor weighting relationships, problems in covariance-based structural models can be avoided in PLS.

RESULTS

Validity test

The validity test aims to test the correctness and feasibility of the research instrument. The validity test of the research instrument shows that all questions that represent valid variable indicators with a value of more than 0.5 (Ghozali, 2014), which are shown in the table:

Table 2. Validity Test

Variable	Indicator	Normalizes Structure loading	Standar	Criteria
Work From Home (X1)	X21	0.542	0.500	Valid
	X22	0.820	0.500	Valid
	X23	0.827	0.500	Valid
	X24	0.842	0.500	Valid
Work Discipline (X2)	X21	0.869	0.500	Valid
	X22	0.887	0.500	Valid
	X23	0.808	0.500	Valid
	X24	0.895	0.500	Valid
	X25	0.698	0.500	Valid
Work Life Balance (Z)	Z1	0.623	0.500	Valid
	Z2	0.884	0.500	Valid
	Z3	0.642	0.500	Valid
	Z4	0.801	0.500	Valid
Employee Performance (Y)	Y1	0.787	0.500	Valid
	Y2	0.767	0.500	Valid
	Y3	0.901	0.500	Valid
	Y4	0.852	0.500	Valid
	Y5	0.871	0.500	Valid

Source: Data Processed by Warp PLS 7.0

Reliability Test

The reliability test is used to measure the robustness of the research instrument with the provision that the reliability value is above 0.600 (Ghozali, 2014), which is shown in the following table:

Table 3. Reliability Test

Test	Variable	Result	Standar	Criteria
Composite reliability coefficients	Work From Home	0,875	0,600	Reliabel
	Work Discipline	0,904	0,600	Reliabel
	Work Life Balance	0,830	0,600	Reliabel
	Employee Performance	0,921	0,600	Reliabel
Cronbach alpha coefficients	Work From Home	0,817	0,600	Reliabel
	Work Discipline	0,856	0,600	Reliabel
	Work Life Balance	0,724	0,600	Reliabel

	Employee Performance	0,892	0,600	Reliabel
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Source: Data Processed by Warp PLS 7.0

Path Analysis

Path analysis test is intended to test the magnitude of the direct and indirect effects of the research model. The following is an explanation of the model of fit analysis test:

Table 4. Model of Fit

Criteria	Result
Average path coefficient	APC = 0.356, $P < 0.001$
Average R-squared	ARS = 0.572, $P < 0.001$
Average adjusted R-squared	AARS = 0.562, $P < 0.001$
Average block VIF	AVIF = 1.491, acceptable if ≤ 5 , ideally ≤ 3.3
Average full collinearity VIF	AFVIF = 2.356, acceptable if ≤ 5 , ideally ≤ 3.3
Tenenhaus GoF	(GoF)=0.604, small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36
Sympson's paradox ratio	(SPR)=1.000, acceptable if ≥ 0.7 , ideally = 1
R-squared contribution ratio	(RSCR)=1.000, acceptable if ≥ 0.9 , ideally = 1
Statistical suppression ratio	(SSR)=1.000, acceptable if ≥ 0.7
Nonlinear bivariate causality direction ratio	(NLBCDR)=1.000, acceptable if ≥ 0.7

Source: Data processed by Warp PLS 7.0

The model fit test evaluates the structural model in path analysis. A test states that the structural model is statistically feasible based on the fit criteria model. Based on the path analysis model test results, it shows that the coefficient of variance (R^2) of work-life balance is 0.36, which is influenced by work from home and work discipline. At the same time, the coefficient of variance (R^2) is 0.79, which is influenced by work from home, work discipline, and work-life balance.

The coefficient of work from home on work-life balance is 0.35 and has a significant value of $p < 0.01$. The coefficient of the effect of work discipline on work-life balance is 0.33 and has a significance value of $p < 0.01$. The coefficient of work from home on employee performance is 0.28 and has a significance value of $p < 0.01$. The coefficient of the effect of work discipline on employee performance is 0.30 and has a significance value of $p < 0.01$. The coefficient of the effect of work-life balance on employee performance is 0.51 and has a significance value of $p < 0.01$.

Table 5. The Calculation of Direct Effect

Description	Variable	WFH	DSPN	WLB	KNRJ
Path coefficients	WFH				
	DSPN				
	WLB	0,332	0,355		
	KNRJ	0,300	0,285	0,509	
P Value	WFH				
	DSPN				
	WLB	<0,001	<0,001		

	KNRJ	<0,001	<0,001	<0.001	
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Source: Data processed by Warp PLS 7.0

The following is a path analysis calculation consisting of the calculation of direct influence, indirect effect, and total effect:

Table 6. The Calculation of Direct Effect

Description	Variable	WFH	DSPN	WLB	KNRJ
Path coefficients	WFH				
	DSPN				
	WLB	0,332	0,355		
	KNRJ	0,300	0,285	0,509	
P Value	WFH				
	DSPN				
	WLB	<0,001	<0,001		
	KNRJ	<0,001	<0,001	<0.001	

Source: Data processed by Warp PLS 7.0

Table 7. The Calculation of Indirect Effect

Variable	Indirect Effect	WFH	DSPN
KNRJ	Path Analysis	0,270	0,069
	P value	<0,001	0,162

Source: Data processed by Warp PLS 7.0

Table 8. The Calculation of Total Effect

Variable	Total Effect	WFH	DSPN
KNRJ	Path Analysis	0,461	0,117
	P value	<0,001	0,114

Source: Data processed by Warp PLS 7.0

Based on the results of these calculations can be analyzed as follows:

The direct effect analysis shows that the coefficient of the effect of the work from home variable on the work-life balance is 0.302, and the p-value is <0.001 significant. The value of the coefficient of work influence on employee performance is 0.300, and a significant value of p-value <0.001. The coefficient value of the influence of the work discipline variable on the work-life balance is 0.355, and the significance value is p-value <0.001. The coefficient value of the influence of work discipline on employee performance is 0.285 and a significant value of p-value <0.001. The coefficient value of the effect of work-life balance on performance is 0.509 and a significant value of p-value <0.001.

The indirect effect analysis shows that work from home on employee performance through work-life balance is 0.270 and a significant value <0.001. The coefficient value of the influence of work discipline on employee performance through work-life balance is 0.069, and a significant p-value is 0.162.

The total effect analysis shows the effect of work from home on organizational performance through a work-life balance of 0.461 and a significant value of p-value

<0.001. The total influence of the work discipline variable on employee performance through work-life balance is 0.117, and a significant p-value is 0.114.

DISCUSSION

The test of the effect of the work from home variable on employee performance is 0.300, and the p-value <0.001 shows a positive and significant effect because the p-value is smaller than 0.05. This shows that work from home carried out during the 2021 covid pandemic can improve the performance of Bondowoso Regency BPKAD employees. These results support Suranto's research (2020); Purwanto (2020); Soelistyoningrum (2020), who agrees that work from home has a positive effect on employee performance. The effect of work discipline on employee performance is 0.509 with $p < 0.001$. The effect of work discipline on employee performance shows a positive and significant coefficient because the p-value is smaller than 0.05. This shows that work discipline makes a significant contribution to the achievement of employee performance. These results align with the results of the Kartikawaty (2021) and Abidin (2021) tests which state that work discipline has a positive and significant effect on employee performance.

The coefficient of work from home on work-life balance is 0.332 with a p-value < 0.01. This effect shows a positive and significant coefficient because the p-value is smaller than 0.05. So that work from home that is appropriately implemented will improve work-life balance. This finding is in line with the findings of Irawanto (2021); Chung and Lippe (2020), and Palumbo & Rosalba (2021). The effect of work discipline on work-life balance is 0.355 with a p-value < 0.001. This shows that the more vital the enforcement of employee work discipline, the more balanced work life. This finding supports the findings of Razmjooei, et, al (2018) and Haryono & pamungkas (2021).

The indirect effect of the work from home variable on employee performance through work-life balance is 0.270 with a p-value <0.001. These results indicate that work from home affects employee performance and is reinforced by work-life balance. The role of work-life balance mediates the relationship between work from home and employee performance. This result is in line with the findings of Au and Ahmed (2014) and Irawanto et al. (2021).

The coefficient value of the indirect influence of work discipline on organizational performance through work-life balance is 0.069, and the significance value is 0.162. This result shows a positive but not significant effect because the p-value is greater than 0.05. This means that work-life balance cannot strengthen the relationship between work discipline and employee performance. Work-life balance cannot mediate the effect of work discipline on employee performance during the covid pandemic. Many employees feel that work balance does not strengthen work discipline during this covid pandemic. The results of this study are not in line with the findings of Kartikawaty (2021) and Thamrin & Setyo (2020), which state that work discipline affects work-life balance and employee performance.

CONCLUSION

The study was conducted to analyze the effect of implementing work from home, work discipline, and work-life balance on the performance of BPKAD employees in the Bondowoso Regency during the COVID-19 pandemic in 2021. The conclusions that can be conveyed are:

1. Work from home has a positive and significant effect on employee performance. These results indicate the application of work from home has a significant contribution to employee performance.
2. Work discipline has a positive and significant effect on employee performance. These results indicate that work discipline has a significant contribution to employee performance.
3. Work from home has a positive and significant effect on work-life balance. These results indicate that working from home significantly contributes to work-life balance.
4. Work discipline has a positive and significant effect on work-life balance. These results indicate that work discipline makes a significant contribution to work-life balance.
5. Work-life balance has a positive and significant effect on employee performance. These results show a significant contribution to employee performance.
6. Work from home has a positive and significant effect on employee performance through work-life balance. These results indicate that the role of work-life balance significantly strengthens the implementation of work from home, increasing employee performance.
7. Work discipline has a positive and significant effect on employee performance through work-life balance. These results indicate that the role of work-life balance significantly strengthens the effect of work discipline on employee performance.

LIMITATIONS

This study has several weaknesses; namely, this research has a limited scope in local government agencies with a small number of respondents, so this study has limitations in generalizing the study results. In addition, this study uses a data collection technique using a questionnaire with closed questions which restricts respondents from providing a review of answers so that respondents tend to answer carelessly.

The research implications are:

1. The Bondowoso Regency BPKAD implements a combined work system, namely working from home and working in the office during the COVID-19 pandemic, to achieve employee performance targets while maintaining health protocols. Bondowoso Regency BPKAD needs to provide facilities and infrastructure to work from home to balance work for employees and improve employee performance.
2. Different research approaches can be used, such as case studies or mixed methods approaches to produce research results supported by comprehensive respondents' answers related to similar research themes.

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