

ABSTRACT

Human resources are an asset and the most important part for an organization or company because of their role as the subject of the company's operational activities and the subject of implementing policies or as a driver for the company (Poluan, 2018: 87). The COVID-19 pandemic has spread to almost every country including Indonesia. And the performance of the employees of the Internal Audit Department also tends to decrease In connection with this phenomenon, Department Internal Audit PT Telkom, Tbk Bandung implements a Flexible Working Arrangement and Work life balance system for each of its employees. The purpose of this study was to determine how the influence of flexible working arrangements and work life balance on the performance of employees of the Internal Audit Department of PT. Telkom Indonesia, Tbk Bandung

The type of research used by the author is descriptive quantitative method. In this study, the independent variables are flexible working arrangements and work life balance, while the dependent variable is employee performance. The population studied were employees of the Internal Audit Department of PT. Telkom Indonesia, Tbk Bandung totals 30 employees.

Sampling was done by using saturated sampling technique in non-probability sampling, which consisted of 30 employees as respondents.

Data collection techniques through questionnaires, interviews, and literature study. The analysis technique used is through validity and reliability testing, descriptive analysis techniques, hypothesis testing simultaneously (f test) and partial (t test). The results showed that, 1) the flexible working arrangement (X1) variable had a significant effect on employee performance (Y) either partially or simultaneously at the Internal Audit Department of PT Telkom Indonesia, Tbk Bandung, and 2) the work life balance variable (X2). has a significant influence on employee performance (Y) either partially or simultaneously at the Internal Audit Department of PT Telkom Indonesia, Tbk Bandung.

Keywords: Flexible Working Arrangement, Work Life Balance, Employee Performance.