

ABSTRACT

The purpose of this study was to analyze and obtain empirical evidence about the role of Work From Home on the relationship between organizational culture, information technology, and human capital with BPS financial performance. Following this objective, this study examined BPS financial performance as the dependent variable; organizational culture, information technology, and human capital as independent variables; and Work From Home as a moderating variable. BPS financial performance was measured by output and efficiency, while organizational culture, information technology, human capital, and work from home were measured by several indicators on a Likert scale.

This research was a cross-sectional study using secondary and primary data. The secondary data in this study was SMART budget performance data of the BPS work unit in 2020, especially output and efficiency. The primary data collected were respondents' responses to statements about organizational culture, information technology, human capital, and work from home that were implemented or owned by the BPS work unit in 2020. Primary data was collected by distributing questionnaires in the Google Form to the respondent's email or WhatsApp number. The population in this study was 517 BPS work units. The sample selection was carried out randomly using systematic random sampling and 258 satker were selected so that 258 questionnaires were sent. The returned questionnaire was 254 but there was 1 questionnaire that was incomplete so that the questionnaires were processed as many as 253. The collected data was then analyzed using the Structural Equation Model-Partial Least Squares (SEM-PLS) with the SmartPLS version 3.2.9 program.

The results of the study showed that information technology had a positive effect on BPS financial performance. Meanwhile, organizational culture and human capital do not affect BPS financial performance. Work from home has been proven to strengthen the relationship between information technology and BPS financial performance. Work From Home has also been proven to significantly change the direction of the relationship between human capital and BPS financial performance. However, Work From Home cannot moderate the relationship between organizational culture and BPS financial performance. This study provided empirical evidence for policy makers at BPS regarding the importance of increasing the quantity and quality of information technology at BPS because it was proven to improve financial performance.

Key words: financial performance, organizational culture, information technology, human capital, work from home.