

Implementation of Flexible Working Time and Its Impact on Employee Performance at the Denpasar Customs Office

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ABSTRACT

Flexible Working Time (FWT) is a work system that provides flexibility for employees in managing their working hours to increase productivity and welfare. The implementation of this system at the Denpasar Customs and Excise Office aims to increase work efficiency and employee life balance, despite facing challenges in coordination and supervision. This research seeks to analyze the impact of FWT on employee performance and provide recommendations for increasing the effectiveness of flexible work policies in government environments. This research uses a qualitative method with a case study approach to analyze implementation Flexible Working Time (FWT) at the Denpasar Customs Office. The main data was obtained through in-depth interviews with various informants, including employees as policy users and direct superiors as assessors or evaluators. Data analysis was carried out using thematic analysis techniques, which included five stages, namely understanding the data, initial coding, determining themes, examining and defining themes, and compiling a report. The research conclusion shows that implementation Flexible Working Time (FWT) at the Denpasar Customs and Excise Office has the potential to improve employee performance by providing flexibility in working hours, which supports work and personal life balance. This contributes to increased employee satisfaction and productivity. However, challenges such as team coordination and technical obstacles need to be managed well. To ensure its effectiveness, strict supervision, regular evaluation, a reliable attendance system and good communication between employees are needed.

Keywords: Customs, flexible working time, employee performance

INTRODUCTION

In the digital era and rapid technological developments, many organizations are adopting flexible work systems or *Flexible Working Time* (FWT) as part of a strategy to increase employee productivity and welfare (Susanto et al., 2023). This system allows employees to determine their working hours according to their needs, as long as they meet the number of working hours set by the organization (Xu et al., 2024). In the government environment, especially at the Denpasar Customs and Excise Office, the implementation of FWT has become an innovation in the work system which aims to increase efficiency and balance between employees' work and personal lives.

The implementation of FWT at the Denpasar Customs and Excise Office aims to adapt work patterns to the increasingly dynamic demands of the times, especially in providing services to the community and the business world. With flexibility in working hours, it is hoped that employees can optimize their working time according to their respective productivity rhythms (Salman et al., 2024). Apart from that, this system also has the potential to reduce stress levels due to high workloads and increase employee job satisfaction. However, implementing FWT in government environments also faces challenges, such as performance monitoring, coordination between employees, and meeting optimal public service standards (Franken et al., 2021).

The impact of FWT implementation on employee performance is an aspect that needs to be studied in depth. Flexibility in working hours can increase employee motivation and loyalty because they feel they have greater control over their working time (Hidayat et al., 2025). However, on the other hand, if not managed properly, FWT can cause ineffectiveness in task coordination, decreased work discipline, and difficulties in managing personnel administration (Chatterjee et al., 2022). Therefore, regular evaluation is needed to ensure that this policy provides maximum benefits for employees and the organization.

Several previous studies such as that conducted by Sawitri (2024) show that implementing FWT can improve the balance between work and personal life, which ultimately contributes to increasing employee productivity and job satisfaction. Another study conducted by Budiwibowo & Komariyah (2023) found that flexibility in working hours has a positive impact on employee motivation and loyalty, especially in organizations that implement a target-based work system. However, challenges in implementing FWT, such as difficulties in team coordination and performance monitoring are more complex. Although many studies have discussed the impact of FWT, research that specifically explores its application in government environments, especially in the customs sector, is still limited.

This research is novel in the context of implementing FWT at the Denpasar Customs Office, which is a government agency with the main task of customs services and monitoring goods traffic. In contrast to previous research which focused more on the private sector, this research highlights how flexibility in working hours can influence employee performance in a bureaucratic environment that has strict regulations. The main aim of this research is to analyze how the implementation of FWT at the Denpasar Customs and Excise Office affects employee performance, both in terms of productivity, work effectiveness and work-life balance. In addition, this research aims to identify challenges and provide policy recommendations that can increase the effectiveness of flexible work systems in the government sector.

RESEARCH METHODS

This research uses a qualitative method with a case study approach to analyze implementation *Flexible Working Time* (FWT) and its impact on employee performance at the Denpasar Customs and Excise Office is an Indonesian Customs Agency which is currently located on Jln. Raya Tukad Badung, Renon, Denpasar. The main data was obtained through in-depth interviews with office heads, supervisory officials, functional officials and employees who were directly involved in implementing the FWT policy. The data in this research are primary data and secondary data. Primary data is data collected/taken directly by researchers using interview techniques using in-depth interview guidelines with informants from the perspective of users (customs employees) and assessors/evaluators (direct superiors). Meanwhile, secondary data is data that has been collected and processed by other parties, such as statistical data, research reports, or official documents such as performance documents (Abdussamad, 2021).

This research is divided into several types of informants, namely informants from users (customs office employees). Service user informants are divided into two, namely public service employees and non-public service employees with considerations for selecting informants based on

variations in the treasury section, enforcement and investigation section, customs and excise service section, counseling and information service section, internal compliance section, data processing and document administration section, as well as functional position groups (Ministry of Finance, 2024). Meanwhile, for assessor/evaluator informants (immediate superiors), namely the superiors of each section in the form of the head of the treasury section, the head of the enforcement and investigation section, the head of the customs and excise services section, the head of the counseling and information services section, the head of the internal compliance section, the head of the data processing and document administration section, and the head of the office.

Information from in-depth interviews was analyzed using thematic analysis techniques to develop a typology of Flexible Working Time user experiences. Thematic analysis is a method for identifying and analyzing patterns or themes with data that has been collected (Braun et al., 2017). In this research, the analysis was carried out through five stages, namely (1) understanding the data; (2) initial coding; (3) looking for/determining a theme; (4) examining and define themes; (5) make a report (Windu, 2023).

RESULT AND DISCUSSION

The implementation of Flexible Working Time (FWT) at the Denpasar Customs Office reflects a growing trend in various modern organizations to provide flexibility for employees. FWT provides flexibility for employees to determine their working hours within certain limits and arrangements, with the main aim of improving work-life balance and employee performance (Susanto & Bangun, 2023).

Based on interviews with various employees at the Denpasar Customs and Excise Office, there are several main reasons behind the use of the FWT scheme. The majority of respondents stated that the main factor in using work time flexibility is the distance between where they live and the office. On the way to the office, employees often face obstacles such as traffic jams or short errands that must be done on the way, for example stopping at an ATM or gas station. Being a few minutes late due to this situation is a fairly common reason for employees to take advantage of the flexibility of working time provided. Apart from that, another reason that is often stated is family needs which sometimes require adjustments in working hours so that employees can fulfill their personal and professional responsibilities in a balanced manner.

The implementation of Flexible Working Time (FWT) at the Denpasar Customs and Excise Office provides the opportunity for employees to adjust arrival and return times within predetermined limits. Employees are given flexibility of up to 90 minutes from a predetermined schedule. If the specified entry time is 07.30, employees can take attendance before or after that time within the flexibility provided. However, if an employee is late, for example 15 minutes after the deadline, then the delay must be compensated by adjusting the return time. In this example, if the normal leaving time is 17.00, then employees who are 15 minutes late must make a return attendance after 17.15.

However, the implementation of FWT in several parts of the Denpasar Customs office requires adjustments so as not to disrupt the public services provided to service users. One example is in the counseling and information services section, where the operational hours of the Denpasar Customs and Excise service start at exactly 08.00 am to 16.30 pm. Considering that there are service users who often queue up since 08.00, the implementation of FWT cannot apply absolutely. To overcome this challenge, the office implements a guard system for employees on duty at service counters. Employees who are scheduled to be on duty on a certain day must be present on time, namely before 08.00, to make preparations before the service begins. With this mechanism, the balance between work flexibility and the smooth running of public services can be maintained.

The impact of FWT implementation on employee performance shows positive results. Several studies reveal that working time flexibility has a significant effect on improving employee performance

(Musinga et al., 2020; Mwebi & Kadaga, 2015; Wulandari & Liestiawati, 2016). FWT provides benefits especially for employees who have family responsibilities, such as taking children to school, preparing meals, or taking care of household needs before going to work. Flexibility in FWT helps employees to manage their time more effectively, so that work-life balance can be achieved (Triyanto et al., 2024).

Apart from that, respondents also stated that FWT also provides peace of mind for employees while traveling to the office. Because of this policy, employees do not need to rush or feel anxious if there are obstacles on the road, such as traffic jams or sudden needs. This condition will have an impact on increasing work comfort and efficiency because employees can start the work day in a calmer and more prepared condition. In terms of work, this system ensures that all tasks can still be completed even though there are adjustments in working hours (Mufassara et al., 2021). If there is work that is delayed in the morning due to lateness, the employee can replace it according to the work hours that have been compensated. Thus, time management becomes better, and work completion remains optimal. This means that FWT allows employees to remain productive by providing flexibility in managing their working time without reducing responsibility for work and the organization.

Another impact of implementing Flexible Working Time (FWT) at the Denpasar Customs and Excise Office is to help employees balance work and family responsibilities. Many employees, especially those with families, have a morning routine that involves various household tasks, such as preparing breakfast for the children or taking them to school. Since most schools start around 07.30, employees can only go to the office after dropping off their children. The FWT policy provides flexibility for employees to adjust their journey to the office without having to feel rushed or worry about unintentional delays.

Apart from helping in the balance between personal and work life, FWT also contributes to increasing employee job satisfaction. According to the Head of the Denpasar Customs Office, this policy provides a feeling of comfort for employees and allows them to work more optimally. Because, by providing flexibility in working hours, the organization shows that it respects and understands employee needs (Vera et al., 2022). When employees feel cared for and given rights that help them manage their time better, their work motivation increases. They feel they are an important part of the organization and are more motivated to provide optimal contributions (Mujiasih, 2015).

Implementing FWT also gives employees a greater sense of autonomy and control over working time. The time flexibility provided makes employees feel more valued and trusted by the organization, which ultimately increases employee involvement in work. This sense of appreciation creates a more positive work environment, where employees not only work out of obligation, but also because they feel they have a recognized role in the organization (Sundari et al., 2024). Thus, it has an impact on increasing motivation and productivity, encouraging work to be completed more effectively without sacrificing the balance of employees' personal lives.

Then, employees implementing Flexible Working Time (FWT) at the Denpasar Customs and Excise Office admitted that this system not only helped them manage their working time more flexibly, but also played a role in increasing productivity. One of the benefits felt is the ability of employees to work more calmly and focused. When employees don't have to rush in the morning, for example because they have to take care of their family or complete personal needs first, they come to the office in a more prepared condition mentally and physically. As a result of a calmer mind, employees can work more efficiently, complete tasks more quickly, and produce work of better quality.

Apart from that, this flexibility in working hours also helps employees maintain a balance between personal and work life. When someone has enough time to take care of their family before work, they can concentrate more on tasks at the office without being distracted by unresolved personal worries (Sembiring, 2021). The balance created encourages employees to work more productively, because they can minimize stress and fatigue which often hinder optimal task completion. This means

that FWT also has a positive impact on employee mental health. When someone does not feel pressured by tight time demands, employees can work more comfortably and focused. In some cases, employees who face stress from family issues or other responsibilities often carry that burden into the workplace, which can ultimately impact their performance. Flexibility in working hours has an impact on employees' ability to complete personal responsibilities first before starting work, so that they can carry out their duties in the office without excessive emotional disturbance. So, in terms of performance achievement, implementing FWT is proven to support better productivity. Because, with increased focus and calm at work, employees can complete tasks more thoroughly and reduce the risk of errors. So overall, this flexibility provides benefits not only for employees, but also for the organization because it allows performance targets to be achieved well.

However, even though the implementation of Flexible Working Time (FWT) brings many benefits as previously explained, there are several challenges that need to be overcome so that this system runs optimally. The majority of employees at the Denpasar Customs and Excise Office revealed that one of the main obstacles that often occurs is technical problems in the attendance system. Even though employee attendance generally runs smoothly, there are times when the attendance application experiences problems or errors. For example, when an employee arrives late and wants to immediately fill in attendance, but the application experiences technical problems, this actually slows down the attendance recording process even more.

Apart from that, the attendance system currently used, namely MyCeisa, still has limitations compared to the One Ministry of Finance system. Some employees feel that Satu Kemenkeu is more comfortable to use because it has an automatic reminder feature for filling in attendance. With this feature, employees receive notifications before the deadline for filling in, thereby reducing the possibility of forgetting absences. Meanwhile, MyCeisa does not have this reminder feature, so some employees sometimes forget to fill in attendance until they are already outside the office. As a result, they have to return to the office or fill out attendance while traveling, which can be an obstacle in itself.

Apart from technical challenges, implementing FWT also affects coordination within the team. Because each employee has flexible working hours, there are differences in check-in and check-out times between employees. This can have an impact on the smooth implementation of tasks, especially if there is work that requires the presence of several people at once. For example, if there is an important agenda that needs to be carried out in the morning, but several colleagues only come in after nine o'clock, then the work must wait until all parties involved are present. This delayed coordination can hinder work efficiency and reduce productivity in some situations.

For employees who work in the front office or who have duties that require employees to be present on time, working time flexibility can be an obstacle. Services that require employee attendance at certain hours must continue to run, so that not everyone can fully enjoy freedom in choosing their working hours. From an administrative perspective, implementing FWT also requires a more complex recording system to ensure that attendance standards are adhered to. Without a good system, there is the possibility of abuse of working time flexibility by some employees, which can affect the overall performance of the organization.

Another challenge is from a managerial perspective, especially for section heads or managers who are responsible for overseeing team performance. With a flexible system, they have to make extra efforts to ensure that each employee is actually present and working according to the time they have chosen. Apart from that, when there are employees who choose to work longer hours in the afternoon, managers also need to ensure that this time is actually used to complete work, not just to fulfill the specified work duration.

Another impact that is a challenge felt from implementing FWT is reduced interaction between employees. Due to varied work schedules, there is less time to meet and communicate directly compared

to conventional work systems. This more limited interaction can impact teamwork and limit the exchange of ideas and collaboration that typically occurs in an office environment. If not managed well, this condition can have an impact on work culture and reduce the sense of togetherness among employees.

One step that can be taken to overcome challenges in implementing FWT is to implement a picket mechanism or standby system for teams that handle technical services. For example, in services at Denpasar Customs and Excise, service operational hours start at 08.00, while the working time flexibility policy allows employees to come in until 09.00. So that there are no gaps in service to service users, it is important to arrange work schedules systematically so that there are still employees ready to serve from the start of operational hours. Thus, flexibility in working hours does not interfere with the smooth running of services and user needs can still be met properly.

However, at Denpasar Customs and Excise, most of the employees live near the office, so working time flexibility is not an urgent need. For employees who have longer distances, around 10 to 20 kilometers, this policy is certainly more useful. However, based on work experience at Denpasar Customs and Excise, the absence of FWT will not have a significant impact on the smooth operation of the office. Many employees feel that they can continue to carry out their duties well even without flexibility in working hours.

On the other hand, the FWT policy was initially designed to accommodate employees who had problems arriving on time due to certain conditions, such as traffic jams or urgent needs in the morning. In big cities like Jakarta, where traffic is very congested, this policy has greater urgency. In contrast to conditions in Denpasar, where traffic conditions are relatively smoother and employees do not live too far from the office, the need for FWT does not feel as crucial as in other areas. However, because this policy has been implemented nationally by the Ministry of Finance, as long as it is still in effect, employees can still use it according to their needs.

So that the implementation of FWT provides optimal benefits, it is important to carry out regular monitoring and evaluation. Through good supervision, this policy can continue to run effectively without causing a negative impact on organizational performance. If implemented in the right settings, working time flexibility can have a positive impact in increasing employee productivity, as well as helping employees to balance personal and professional needs better.

Based on the research results, the implementation of Flexible Working Time (FWT) at the Denpasar Customs and Excise Office has the opportunity to make a positive contribution to employee performance. Appropriate policies and optimal use of technology help flexible work systems increase employee satisfaction, encourage productivity, and strengthen employee loyalty to the organization. However, so that these benefits can be felt maximally, the challenges that arise in its implementation must be managed well. Obstacles such as technical problems in the attendance system and coordination between employees with varying working hours need special attention. Through the right strategy, it is hoped that implementing FWT will not only create a more flexible work environment but also ensure that office operations continue to run effectively and efficiently.

CONCLUSION

The conclusion of this research confirms that the implementation of Flexible Working Time (FWT) at the Denpasar Customs and Excise Office has the potential to improve employee performance by providing flexibility in setting working hours. Because with flexibility in setting working hours, employees can more easily balance professional responsibilities and personal needs. Thus contributing to increased job satisfaction, which in turn can have a positive impact on employee productivity and retention. However, challenges such as team coordination and technical obstacles need to be managed well so that implementation runs optimally. As a suggestion, the implementation of FWT should be

accompanied by a strict monitoring mechanism and regular evaluation to ensure the effectiveness of this policy. Apart from that, there is a need for a reliable attendance system and good communication strategies between employees to avoid disruptions in work coordination. Through these steps, FWT can be a solution that supports a more adaptive, efficient and balanced work environment for employees.

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