FROM WORK-FROM-HOME TO FLEXIBLE WORKING ARRANGEMENTS: ANALYZING PT TELKOM INDONESIA (PERSERO) TBK'S SUSTAINABILITY REPORTS, 2020–2025

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Abstract

The COVID-19 pandemic pushed organizations to move from Work From Home (WFH) toward Flexible Working Arrangement (FWA), including bureaucratic organizations such as PT Telkom Indonesia (Persero) Tbk. This study analyzes how Telkom made this transition between 2020 and 2025 using qualitative document analysis. The data come from the company's Sustainability Reports, which were examined through skimming, reading, coding, categorization, and theme interpretation. The results show that the transition happened gradually: from WFH as a pandemic response, to FWA through WFH, WFO, and hybrid schemes, and then to a model strengthened by digital systems such as Diarium, HC Super Apps, and KPI-OKR-based performance evaluation. By 2023–2025, FWA had become part of a new ways of working strategy that supports flexibility, productivity, and human resource management. The study concludes that the shift from WFH to FWA shows how bureaucratic organizations adapt through digital technology and stronger governance of flexible work.

Keywords: Work From Home; Flexible Working Arrangement; Document Analysis; Digital Transformation; Human Resource Management

INTRODUCTION

The COVID-19 pandemic, which has affected almost every country since early 2020, forced organizations around the world, including those in Indonesia, to fundamentally rethink how they work. The International Labour Organization reported that roughly 81 percent of the global workforce, or nearly 2.7 billion workers, lived in countries with full or partial workplace closures during the pandemic (International Labour Organization, 2020). In Indonesia, the Ministry of Administrative and Bureaucratic Reform issued Circular Letter of the Minister of PANRB Number 19 of 2020, which required civil servants to adopt a work-from-home (WFH) system starting on March 16, 2020, as a direct consequence of the government's social restriction policies (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi, 2020). This time-sensitive situation pushed many organizations to redesign their work systems quickly in order to keep operations running.

Work From Home (WFH), a working arrangement that lets employees complete their tasks outside the traditional office with the help of digital technology, became one of the most widely adopted organizational responses. As the pandemic eased, many organizations did not fully return to conventional work patterns. Instead, they began developing more flexible and adaptive working arrangements. This trend is consistent with the flexible firm concept, which stresses an organization's ability to respond quickly to changes in its environment (Atkinson, 1984).

However, flexible working policies have not been implemented uniformly across organizations in Indonesia, including State-Owned Enterprises (SOEs). Because SOEs are formal entities with structured governance systems and established procedures, they face particular challenges in adjusting their employment policies. Weber (1947) explains that bureaucratic organizations are characterized by clear task specialization, formal written regulations, and structured coordination mechanisms. Given these characteristics, policy changes within SOEs require careful planning so that they remain aligned with organizational objectives and applicable governance principles.

PT Telkom Indonesia (Persero) Tbk is one of the SOEs that adapted its working system in response to the changes brought by the pandemic. According to the company's Sustainability Reports for 2020–2025, the WFH policy, which began as an emergency response to the pandemic, gradually evolved into a Flexible Working Arrangement (FWA). In 2021, FWA was officially implemented through three working schemes: Work from Home (WFH), Work from Office (WFO), and Hybrid Working. The scheme was supported by the Diarium application, a super application designed to facilitate collaboration and to monitor FWA compliance based on employee location (PT Telkom Indonesia (Persero) Tbk., 2021).

In 2022, the FWA policy was formally strengthened through the Collective Labor Agreement (Perjanjian Kerja Bersama/PKB), complemented by the HC Super Apps monitoring system and a hybrid performance evaluation mechanism based on KPI-OKR (Key Performance Indicators–Objectives and Key Results) (PT Telkom Indonesia (Persero) Tbk., 2022). In 2023, a significant conceptual shift occurred when the term WFH was replaced by Working from Anywhere (WFA), an arrangement that allows employees to work from locations approved by their supervisors within a maximum radius of 50 kilometers from the office (PT Telkom Indonesia (Persero) Tbk., 2023). During 2024–2025, FWA was positioned as part of Telkom's new ways of working strategy, with an emphasis on employee well-being and productivity and with implementation adjusted to job functions and prevailing organizational conditions (PT Telkom Indonesia (Persero) Tbk., 2025). These developments

indicate that Telkom's changes to its work arrangements were not merely a temporary response to the pandemic but had become an integral part of the company's human resource management strategy in the digital era.

REVIEW OF LITERATURE

Previous studies have extensively examined remote working arrangements, flexible working policies, and human resource management transformation after the COVID-19 pandemic. These studies offer important insights into how flexible work arrangements are implemented, how effective they are, and what challenges they face. However, most of this research has focused on measuring employee outcomes rather than tracing how organizational policies evolve over time through documentary analysis.

Sumarno et al. (2024) conducted a systematic review of work-from-home implementation and post-pandemic productivity. The study found that long-term telecommuting has both positive and negative consequences. The positive impacts include greater time flexibility and work efficiency, while the negative ones include social isolation, technostress, and limited communication. The study recommends hybrid work arrangements as a more adaptive approach for organizations responding to post-pandemic workplace changes.

Several quantitative studies have investigated the relationship between Flexible Working Arrangement (FWA) and employee performance. Ratono et al. (2024) found that FWA positively influences employee productivity when supported by adequate job satisfaction and appropriate working conditions. This finding supports the relevance of the flexible firm concept developed by Atkinson (1984), which emphasizes an organization's ability to adjust its work systems to environmental changes.

Similarly, Kartika et al. (2021) examined the effectiveness of outcome-based WFH programs during the COVID-19 pandemic using a quantitative approach. The study identified five significant factors affecting WFH effectiveness: job suitability, productive working time, home workplace suitability, time efficiency, and team support. Among these, home workplace suitability had the strongest influence. These findings show that successful remote work depends not only on policy decisions but also on organizational and technological readiness.

Febriani et al. (2023), through a systematic literature review and bibliometric analysis, examined the relationship between WFH and employee productivity. Drawing on 161 articles selected from 547 publications, the study concluded that WFH improves productivity through flexibility and time efficiency. However, the effectiveness of WFH also depends on work-life balance and technological support. This study offers a theoretical foundation for understanding what determines the success of flexible work implementation.

Other studies have highlighted the importance of supporting organizational factors in implementing remote work policies. Uhai et al. (2024) demonstrated that work environment, work discipline, and compensation significantly influence employee performance during WFH implementation, with compensation emerging as the strongest predictor among the variables examined. These findings indicate that technological infrastructure alone is not enough; organizational support systems are also essential to sustain flexible working arrangements.

Research on the relationship between FWA and employee performance has produced mixed findings. Harjanti et al. (2025) found that FWA did not significantly influence

employee performance directly, but did so indirectly through the mediating role of work-life balance. Similarly, Primandaru & Prawitasari (2022) revealed that FWA had a positive but insignificant direct effect on employee performance, while innovative work behavior fully mediated the relationship between FWA and performance. These findings suggest that flexible working arrangements are not merely operational policies but strategic human resource practices whose effectiveness depends on employee adaptation and organizational support.

Pratama & Raharjo (2023) examined the influence of Work From Anywhere (WFA) on employee productivity and found that workplace comfort significantly affects productivity. Shorter commuting time was identified as an important contributor to employee efficiency. These findings are relevant for understanding WFA as an extension of flexible working practices in the post-pandemic period.

Furthermore, Witriaryani et al. (2022) investigated the relationship between work-life balance, FWA, employee engagement, and job performance. The study found that work-life balance directly influences job performance, while FWA affects performance through employee engagement. Likewise, Nauval et al. (2022) demonstrated that WFH, motivation, and work environment positively influence employee performance, with job satisfaction acting as a mediating variable. These studies show that successful flexible working involves psychological, social, and organizational dimensions that go beyond physical workplace flexibility.

RESEARCH METHOD

This study employs a qualitative approach with document analysis as the main research method. This approach was chosen because the research focuses on official company documents that describe how work policies developed over time and in context. The research data consist of PT Telkom Indonesia (Persero) Tbk's Sustainability Reports for 2020–2025, which are analyzed to understand the transition from the Work From Home (WFH) policy to the Flexible Working Arrangement (FWA). Sugiyono (2022) explains that a qualitative approach aims to understand social phenomena in their natural conditions through the interpretation of collected data. Following Bowen (2009), document analysis is a qualitative method that systematically examines documents to identify patterns, meanings, and contexts in the phenomenon under study. This research applies a descriptive-analytical design, describing and interpreting changes in flexible work policies within the context of human resource management at PT Telkom Indonesia (Persero) Tbk.

The researcher acts as the main instrument (human instrument), determining data sources, collecting and analyzing documents, interpreting findings, and formulating conclusions (Sugiyono, 2022). The analysis is supported by document identification sheets, coding sheets, and categorization matrices, which help maintain consistency and transparency throughout the research process. These instruments serve to organize and document the analysis rather than to measure anything quantitatively.

The research object consists of official documents published by PT Telkom Indonesia (Persero) Tbk, particularly the Sustainability Reports for 2020–2025. This study is categorized as desk research because it does not involve direct field observation or primary data collection. The documents were selected for their relevance to the research focus, namely the development of WFH and FWA policies, changes in work schemes, digital support systems, and human resource management strategies. Sustainability Reports were

chosen because they contain information on employee policies, digital transformation initiatives, flexible working systems, and organizational responses to post-pandemic workplace changes.

Data collection was conducted through a review of PT Telkom Indonesia's Sustainability Reports from 2020 to 2025. The process began with identifying publicly available documents from official company sources, followed by an assessment of each document's completeness and relevance. The documents were then examined for information related to the WFH-to-FWA policy transformation, working arrangements, digital support systems, and human resource management mechanisms. Data analysis followed the framework of Bowen (2009). The first stage was skimming to gain an initial understanding of the content. The second was reading, in which relevant information was examined in detail. The third was coding, in which codes were assigned to information related to the research themes. The coded data were then grouped into several themes, including WFH policy, FWA implementation, digital support systems, and changes in working mechanisms. The final stage was interpretation, in which the findings from the documents were linked to the theory of work flexibility by Atkinson (1984) and the bureaucratic theory of Weber (1947) to understand organizational adaptation at PT Telkom Indonesia.

Data validity was maintained through source triangulation, carried out by comparing information across PT Telkom Indonesia's Sustainability Reports from 2020 to 2025 to ensure consistency in identifying how the WFH and FWA policies developed. Theoretical triangulation was carried out by relating the document analysis findings to the concept of organizational flexibility by Atkinson (1984), the bureaucratic theory of Weber (1947), and the document analysis approach of Bowen (2009). The analysis process was documented through coding records and categorization matrices, which served as an audit trail to maintain transparency and traceability.

RESULTS AND DISCUSSION

Results

The document analysis of PT Telkom Indonesia (Persero) Tbk's Sustainability Reports for 2020–2025 shows that the company's work patterns changed through a gradual transformation, from Work From Home (WFH) as a response to the COVID-19 pandemic to Flexible Working Arrangement (FWA) as part of its human resource management strategy. These changes involved more than a shift in work location. They also reflected changes in the company's management mechanisms, performance control, use of digital technology, and human capital development strategies.

The analysis shows that each period had its own characteristics. In 2020, the company was in an initial adaptation phase, when WFH was implemented as an operational solution to restrictions on work activities. The following year, flexible policies were formalized through the implementation of FWA. Later developments saw FWA integrated into the corporate governance system and become part of the new ways of working strategy.

Table 1. Development of PT Telkom Indonesia's WFH and FWA Policy for the 2020–2025 Period

Year	Transformation Stage	Work Policy	Support Systems	Key Findings
2020	WFH as an Emergency	Widespread implementation of	Digital platforms, digital dashboards,	WFH is the initial strategy to maintain the company's

	Adaptation	WFH in response to the COVID-19 pandemic	and online collaboration systems	operational continuity in crisis conditions
2021	Early FWA	Implementation of FWA through WFH, WFO, and Hybrid schemes	Diarium as super apps, FWA dashboard, location-based monitoring	FWA began to be developed as a more structured flexible working system
2022	Formal FWA	FWA confirmed through a Collective Labor Agreement (PKB), with a maximum of 8 working hours per day	HC Super Apps, hybrid KPI-OKR, 360-degree CBA	FWA is part of the organization's governance and performance measurement system
2023	Strategic FWA	Development of WFA (Working From Anywhere) as part of FWA	HC Super Apps, productivity monitoring, performance-based remuneration system	Work flexibility is evolving into a human resource management strategy
2024–2025	Sustainable FWA	FWA is part of new ways of working that support employee productivity and well-being	Information technology (IT) infrastructure, digital collaboration systems, daycare facilities, and lactation rooms.	The implementation of FWA has evolved into a defining feature of Telkom's digital organizational identity, as reflected in its high Employee Well-being and Employee Engagement scores (PT Telkom Indonesia (Persero) Tbk., 2025).

Source: Processed from the Sustainability Report of PT Telkom Indonesia (Persero) Tbk for the period 2020–2025.

Table 1 shows that PT Telkom Indonesia's work policy changed gradually. In 2020, WFH was introduced as an adjustment to pandemic conditions. In 2021, the company moved toward a flexible work system by implementing FWA with several work patterns. In 2022 and 2023, these policies were strengthened through internal regulations, digital systems, and performance management mechanisms. In 2024–2025, FWA was sustained through technological support and flexible work policies.

In 2020, PT Telkom Indonesia's Sustainability Report showed that the company adjusted its work system by implementing WFH to maintain operational continuity during the COVID-19 pandemic. During this period, the company also strengthened its use of digital technology for communication and work coordination (PT Telkom Indonesia (Persero) Tbk., 2020).

The policy began to take shape in 2021, when Telkom implemented FWA through a combination of WFH, WFO, and Hybrid schemes. The Diarium application supported this implementation by facilitating collaboration, managing work activities, and monitoring FWA implementation (PT Telkom Indonesia (Persero) Tbk., 2021). These findings show a move from an emergency work pattern to a work system with a more structured management mechanism.

In 2022, FWA was strengthened through integration with the company's internal policies. Telkom's Sustainability Report shows that FWA was linked to the Collective Labor Agreement (PKB), the use of HC Super Apps, and a KPI-OKR-based performance measurement system (PT Telkom Indonesia (Persero) Tbk., 2022). This shows that flexible

work was starting to be tied into the organization's management system.

In 2023, Telkom developed the concept of WFA (Working From Anywhere) as part of FWA. It offered a range of work location options while still taking organizational needs and the company's digital system into account (PT Telkom Indonesia (Persero) Tbk., 2023). In 2024–2025, FWA was sustained through stronger technology infrastructure and work policies that support flexible work patterns (PT Telkom Indonesia (Persero) Tbk., 2025).

Besides tracing policy developments, the coding process also produced categories from the key information found in the Sustainability Reports.

Table 2. Coding Results and Document Analysis Theme Formation

Code	Categories	Main Themes	Interpretation
K1	WFH-Pandemic	Pandemic as a catalyst for work transformation	WFH is implemented as an initial adaptation strategy to maintain the continuity of the company's operations
K2	FWA-Beginning	Development of flexible working systems	Telkom began building a flexible framework with the support of digital technology
K3	FWA-Formal	Institutionalization of work policies	FWA is incorporated into the company's formal rules through PKB and performance evaluation system
K4	FWA-Strategic	Flexibility as a human capital strategy	FWA is developing into a part of digital-based HR management
K5	FWA-Sustainability	Sustainable digital organization	FWA is directed to support organizational productivity, wellbeing, and sustainability

Source: Results of analysis of research documents.

The coding results in Table 2 show a consistent pattern of gradual change, moving from pandemic response toward well-being and sustainability. These changes occurred not only in the technical aspects of how work is carried out but also in the organizational paradigm for managing the workforce. WFH was the starting point of this change, while FWA is a more mature form of organizational adaptation.

Discussion

The results show that PT Telkom Indonesia's shift from WFH to FWA was a gradual process of organizational change. It involved more than moving work from the office to more flexible locations; it also changed how the organization manages, controls, and develops its human resources. These findings answer the research question about how the transition of work policy unfolded during 2020–2025.

Bureaucratic theory, as formulated by Weber (1947), helps explain that work flexibility at Telkom does not erase the bureaucratic character of the organization but instead produces a form of bureaucracy that adapts through digital technology. Bureaucratic organizations generally have formal rules, a hierarchy of authority, and clear control mechanisms. The findings show that these characteristics are maintained through the PKB, working hour provisions, monitoring mechanisms, and digital-based performance evaluation systems. The use of HC Super Apps and KPI-OKR shows that organizational control has shifted from direct supervision to supervision through digital systems.

These findings reinforce the view of Rahmadi & Rusmiati (2025) that digitizing human resource management can help bureaucratic organizations adapt without losing their control function. This study differs from previous research in its focus. Earlier research mostly

discussed the digitalization of human resources in general, whereas this study shows how digitalization becomes the main instrument for maintaining organizational effectiveness when the work system changes.

Seen through the flexible firm theory of Atkinson (1984), the shift from WFH to FWA shows that Telkom applies several dimensions of organizational flexibility. Temporal flexibility appears in more adaptive working-time arrangements. Functional flexibility appears in the use of different work patterns, such as WFH, WFO, and WFA, adjusted to job needs. Financial flexibility appears in the performance-based remuneration system, while numerical flexibility is reflected in how labor needs are regulated according to the organization's operational conditions.

These findings are in line with the study by Ratono et al. (2024), which showed that FWA can increase productivity when supported by adequate job satisfaction and working conditions. They also support the argument that the effect of FWA on performance is not direct but depends on supporting factors such as work-life balance (Harjanti et al., 2025). In the context of Telkom, FWA developed not only as a flexible work policy but also as a strategy for managing employees' work experience.

The results also show that digital transformation is the main factor enabling the successful implementation of FWA. The use of Diarium, HC Super Apps, and the KPI-OKR system shows that work flexibility requires supportive organizational infrastructure. This extends the findings of Febriani et al. (2023) and Sumarno et al. (2024), which show that the success of remote work depends on the readiness of technology and organizational systems.

The main contribution of this research lies in explaining how work policies change in large bureaucratic organizations. Most previous studies have measured the influence of WFH or FWA on productivity and performance using quantitative approaches (Kartika et al., 2021; Nauval et al., 2022; Witriaryani et al., 2022). This research offers a different perspective: through document analysis, it describes how the policy was formed, formalized, and developed into an organizational strategy.

This research has a limitation: it relies only on official company documents as its data source, so it does not capture employees' direct experience of implementing FWA. Further research could extend the study through interviews or surveys with employees to understand how policy users perceive FWA. This would give a more comprehensive picture of FWA's effectiveness, not only from the organization's perspective but also from the experience of the people who work under it.

CONCLUSION

Based on the document analysis of PT Telkom Indonesia (Persero) Tbk's Sustainability Reports for 2020–2025, this study shows that the shift in work policy from Work From Home (WFH) to Flexible Working Arrangement (FWA) happened gradually, beginning as an emergency response to the pandemic and becoming part of the new ways of working strategy. This shift was supported by stronger digital infrastructure, such as Diarium, HC Super Apps, and digital-based performance management systems. The results show that FWA is more than a form of workplace flexibility; it has developed into a human resource management strategy that integrates flexibility, productivity, and organizational governance. These findings show that bureaucratic organizations can adapt to change through technology and more flexible work policies.

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