

## Analisis Rencana Penerapan Hybrid Workplace pada KAP JTT = "Analysis of Hybrid Workplace Implementation Plan at KAP JTT"

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### Abstrak

Sumber Daya Manusia (SDM) adalah aset yang sangat penting dalam profesi Kantor Akuntan Publik (KAP). Saat ini KAP menghadapi tantangan besar dalam hal tingkat retensi karyawan yang secara umum rendah. Implementasi hybrid workplace mampu memberikan fleksibilitas dalam bekerja, mencapai work-life balance, dan mengurangi perputaran karyawan di KAP JTT. Namun, persepsi terhadap rencana penerapan ini masih menimbulkan pro dan kontra dari karyawan dan perusahaan. Penelitian ini bertujuan untuk melakukan analisis mendalam terkait rencana penerapan hybrid workplace di KAP JTT. Penelitian ini merupakan penelitian studi kasus dengan perolehan data menggunakan kuesioner dan wawancara.

Responden penelitian mencakup manajemen dan karyawan KAP JTT. Analisis hasil penelitian dilakukan dengan menggunakan kerangka teori job-demand resource. Hasil penelitian ini menemukan bahwa untuk menerapkan hybrid workplace, KAP JTT masih memiliki beberapa kendala antara lain keterbatasan akses karyawan pada fasilitas kantor, kurangnya fasilitas pendukung untuk dapat bekerja di rumah, belum adanya kebijakan yang mengatur secara rinci mengenai penerapan hybrid workplace, gangguan bekerja di rumah yang tidak dapat dikendalikan, kurangnya pengawasan manajer atas kinerja karyawan, adanya risiko kebocoran data rahasia akibat lokasi bekerja yang tidak bisa dikendalikan, dan kesehatan mental dari karyawan yang terpengaruh. Oleh karena itu, penelitian ini merekomendasikan rencana penerapan hybrid workplace berupa penerapan satellite office, penyediaan fasilitas pendukung untuk bekerja dari rumah, dan pengembangan kebijakan yang jelas dalam implementasinya.

.....Human Resources are a very important asset of the Public Accounting profession. Currently, Public Accounting Firms (KAP) are facing substantial challenges in terms of generally poor employee retention. Hybrid workplace implementation is intended to provide flexibility at work, achieve work-life balance, and reduce employee turnover at the JTT Accounting Firm (KAP JTT). However, perceptions regarding this implementation plan have prompted a debate on the relative pros and cons of hybrid working from both employees and employers. This study aims to analyze the implementation plan of a hybrid workplace arrangement at KAP JTT. This research was conducted using a case study method through the acquisition of stakeholder perceptions from the results of questionnaires and interviews. Respondents of this study include management and employee of KAP JTT. The analysis was carried out using the job-demand resource theoretical framework. The results of this study found that to successfully implement a hybrid workplace, KAP JTT still has several obstacles to overcome including limited employee access to office facilities, lack of supporting facilities to be able to work at home, lack of detailed policies that regulate details of the implementation of a hybrid workplace, uncontrollable disruption of working at home, insufficient manager supervision over employee performance, the risk of confidential data leaks due to uncontrollable work locations, and the mental health of affected employees. Therefore, this study recommends a strategy for implementing a hybrid workplace in the form of implementing a satellite office, providing supporting facilities for working from home, and developing clear policies in its implementation.