

## **ABSTRACT**

*Flexible work arrangements (FWA) are work practices that give employees flexibility in carrying out their work. Flexible work arrangement (FWA) practices offer employees freedom to control over when and where they work. Flexible work arrangements (FWA) are considered to have an influence, both directly and indirectly, on employee performance. This study aims to analyze the relationship through the mediation of job satisfaction.*

*This research focuses on studying the implementation of flexible work arrangements (FWA) on professional services sector workers, namely auditor employees who work in at Big Four Accounting Firms in Indonesia. A total of 97 respondents used as a sample were collected using the purposive sampling method. Research data was analyzed quantitatively using the Structural Equation Model-Partial Least Square (SEM-PLS) method with the SmartPLS 4.0 statistical application.*

*The results of analysis show that flexible work arrangements (FWA) are proven to have a positive direct influence on employee performance. This influence is also proven to further improve employee performance if it is mediated by job satisfaction. Flexible work arrangements (FWA) can increase job satisfaction that felt by employees, then employees will be encouraged to conduce high perform.*

*Keyword: Flexible work arrangement; employee performance; job satisfaction*