The Implementation of Flexible Working Arrangements and the Policy Effects of Decoupling: Focusing on Organizational Performance

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ABSTRACT

This study aims to empirically examine the policy effects of implementing flexible work arrangements and decoupling, focusing on organizational performance. Utilizing a firm panel, the independent variables were introduced to flexible work arrangements and decoupling. In contrast, the dependent variables of organizational performance were financial indicators such as sales per employee and operating profit per employee. The variables controlled for included the presence of a union, welfare benefits per employee, industry classification, firm age, and firm size. The empirical analysis revealed that introducing flexible work arrangements and decoupling did not significantly impact growth indicators such as log sales per employee and operating profit per employee. Second, control variables such as the presence of a union, industry (manufacturing, construction, transportation), firm size (less than 99 employees, 100 to less than 300 employees, 300 to less than 500 employees), and welfare benefits per employee were found to influence sales per employee, while industry (transportation), firm age (less than 9 years), firm size (less than 99 employees, 300 to less than 500 employees), and welfare benefits significantly impacted operating profit per employee. Based on the results of the empirical analysis, policy implications for the future of flexible work arrangements and decoupling are presented.

Keywords: Flexible work arrangements, decoupling, organizational performance, fixed effects model.

1. INTRODUCTION

The spread of COVID-19 and social distancing measures have significantly changed organizational work environments, both large and small(Anatan & Nur, 2021). Notably, flexible work arrangements have expanded to formalize the flexibility of time and space. According to the "2020 Status of Flexible Work Arrangements Survey," 36.3% of companies, or 342 businesses, were implementing flexible work arrangements. This is an increase of 14.3 percentage points from 20% between the initial implementation of the 52-hour work week in 2017 and 2019, indicating a recent rise in adopting flexible work arrangements. Despite the high interest in flexible work arrangements, accumulated

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research is only limited to the academic field. Discussions on the policy effects of flexible work arrangements have been limited to individuals' perceptions and attitudes. Research has mainly focused on how flexible work arrangements can increase job engagement and job satisfaction among organizational members, enhance psychological and physical health, and decrease intentions to leave (Halpern, 2005; Shifrin & Michel, 2021).

On the other hand, the need for research on flexible work arrangements as a work-life balance system has been raised, leading to subsequent studies. While some studies have examined the effects of flexible work arrangements at the organizational level, they face certain limitations. Firstly, particularly in domestic research, there is a tendency to focus on qualitative analysis of the status of flexible work arrangements without incorporating empirical discussions (Jung Jae-woo, 2017). Secondly, most studies focus on the impact on the economic performance of organizations (Kotey & Sharma, 2019; Kotey & Koomson, 2021). However, since flexible work arrangements are intended to solve company problems and reduce the turnover rate of skilled workers, empirical research is needed to understand their impact on organizational performance (Edralin., 2021).

Moreover, distinguishing between the adoption and non-adoption of the system does not easily allow for the identification of decoupling in the use of the system. This study examines the relationship between introducing flexible work arrangements, decoupling, and organizational performance. Decoupling refers to the discrepancy when an organization formally adopts a system but does not actually utilize it, operating it symbolically instead (Meyer & Rowan, 1977). It is an organizational strategy to minimize conflicts with the institutional environment and increase survival rates (Boxenbaum & Jonsson, 2008). It is a buffer to protect the organization from systems that do not guarantee actual performance (Meyer & Rowan, 1977). However, decoupling is also considered a pathological phenomenon that can offset or even inhibit the positive effects of a system, negatively affecting the organization (Oliver, 1991). It has been argued that when decoupling occurs, separating the introduction and utilization of a system, it is difficult for the system to change the organization's structure or members' behaviors (Scott, 1995). Previous studies have mainly analyzed the introduction of flexible work arrangements and the effects of system adoption. However, according to institutional organizational theory, organizations can adopt a decoupling strategy for systems like flexible work arrangements, which have high levels of social support but do not guarantee tangible results (Meyer & Rowan, 1977).

The purpose of this study is to empirically examine the effects of the introduction of flexible work arrangements and decoupling on organizational performance. Consequently, the research questions are as follows: First, what impact do the introduction and decoupling of flexible work arrangements have on organizational performance (log of sales per employee, log of operating profit per employee)? Second, what impact do control variables such as the presence of a union, organizational age, organizational size, and welfare benefits have on organizational performance? To address these research questions, this study conducted a panel fixed effects analysis using firm panel surveys from 2015, 2017, and 2019. Through this, the study aims to derive policy implications for enhancing organizational members' performance and provide insights on the flexible

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work arrangements and decoupling within organizations.

2. REVIEW OF LITERATURE

2.1 Flexible Working Hours and Organizational Performance

Heiland and Macpherson (2005) utilized the prominent Australian business survey, AWIRS95, to analyze the impact of family-friendly policies, controlling for the influence of organizational culture and HR practices. Their empirical findings demonstrated no negative relationship between organizational performance and family-friendly policies. Consistent with prior research, family-friendly policies, including flexible work arrangements, have positively impacted organizational performance. Ngo, Foley, and Loi (2009) analyzed the relationship between family-friendly policies and organizational performance in Hong Kong-based multinational companies, providing empirical evidence of a positive relationship. Similarly, Konrad and Mangel (2000) empirically demonstrated a positive correlation between organizational performance and family-friendly policies. Dex, Smith, and Winter (2001) utilized data from the Workplace Employee Relations Survey conducted in the UK in 1998 to empirically demonstrate the relationship between financial performance and family-friendly policies, using family-friendly policies and conventional variables as explanatory variables, confirming the positive impact of family-friendly policies. Bloom, Kretschmer, and Reenen (2006) analyzed the relationship between management quality and family-friendly policies in 700 companies in the United States and Europe, demonstrating that work-life balance policies positively impact organizational productivity when specific variables related to management quality are absent. However, when variables related to management quality are added, the productivity increase resulting from work-life balance measures is insignificant.

Research on organizational performance and flexible work arrangements began in Korea using the Korean Labor Institute's business panel survey data. Yoo & Kim (2006) presented empirical research results showing that productivity per capita increases by KRW 1,030,000 annually with the addition of 14 maternal protection programs. However, there is a research limitation in that there needs to be more effort to control for selective convenience between heterogeneity and endogeneity. Lee & Hong(2011) presented positive results on the relationship between per capita sales and family-friendly policies, but they also needed to correct the possibility of selective convenience. As in previous research on family-friendly policies and flexible work arrangements, there is still debate regarding the perspective that specific policies improve organizational performance. However, when attempting to resolve organizational conflicts through specific institutions, members perceive that the organization recognizes their values and treats them specially, leading them to voluntarily strive for the organization's success. Based on the symbolic action perspective (Pfeffer, 1981), this study assumes that flexible working hours will positively impact financial performance (per capita sales and operating profit).

2.2 Decoupling and Organizational Performance

Why does decoupling occur? Since securing legitimacy is crucial for organizations

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operating within an institutional environment and continuously interacting with it, organizations adopt socially accepted norms to achieve this. However, when organizations adopt institutions based on external environmental demands rather than rational internal decision-making, there is a high likelihood of conflict between the institution and the organization's existing structure and practices. This undermines organizational performance. Moreover, in the case of institutions such as flexible work arrangements where tangible performance is uncertain, adopting the institution may directly threaten organizational survival.

For this reason, organizations adopt a decoupling strategy from a protective perspective. For example, flexible work arrangements can improve work-life balance, job satisfaction, and organizational commitment, reduce turnover rates, and increase workforce utilization efficiency (Ministry of Employment and Labor, 2017). However, despite these potential benefits, many organizations still operate it restrictively because the tangible performance of flexible work arrangements is uncertain and because flexible work arrangements may conflict with the organization's existing structure and practices. This is a buffering strategy to protect organizations from institutions with uncertain tangible performance (Boxenbaum & Jonsson, 2008) and is understood to protect organizations from institutions that lack substantial performance (Meyer & Rowan, 1977). However, on the other hand, decoupling is sometimes considered a pathological phenomenon that offsets the positive impact of institutions or even hinders organizational performance (Oliver, 1991). It has been argued that evasive behaviors like decoupling make organizations lose trust and make it difficult to obtain resources, legitimacy, and social support in the long run. Oliver (1991) warned of the potential risks of decoupling.

We can infer the following when applying the above discussion to the case of flexible work arrangements. Many studies on the effectiveness of flexible work arrangements have assumed that flexible work arrangements contribute to organizational performance when operated appropriately within organizations. Based on this, decoupling the introduction of flexible work arrangements and organizational performance will not yield positive effects. Therefore, this study hypothesized that organizations decoupling flexible work arrangements will have higher organizational performance than those that do not. Considering the increasing discourse on work-life balance in society and the enactment of legislation, the spread of flexible work arrangements can be seen as a process of Isomorphism (DiMaggio & Powell, 1983). From this perspective, the value of decoupling as an organizational efficiency protection strategy must be addressed. According to the results of Jung et al. (2011), analyzing the relationship between decoupling work-life balance policies and organizational performance, it was found that when additional recommended institutions were introduced and decoupled without legal coercion, there was a relatively positive effect on organizational performance. In other words, when organizations introduce institutions at a higher level, even if they symbolically operate them, they have fewer adverse effects on organizations. This is understood as organizations securing a high level of legitimacy by introducing institutions beyond the level required by law and then loosely operating them without incurring execution costs (Jung et al., 2011). Although it is difficult to apply the same discussion to flexible work

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arrangements as there are no legally mandated institutions, it can be inferred that organizations decoupling flexible work arrangements after introducing them at a higher level will experience more positive effects of decoupling than organizations that introduce and decouple them at a lower level. Therefore, this study hypothesized that decoupling organizations that introduce flexible work arrangements more and decouple them less would experience enhanced adverse effects of decoupling. Furthermore, this study aims to examine the policy effects of flexible work arrangements and decoupling from the perspective of organizational performance.

3. RESEARCH METHOD

3.1. Research Data

This study aims to empirically elucidate the impact of introducing flexible work arrangements and decoupling on organizational performance. The study analyzed a panel fixed-effects model using firm panel survey data from 2015, 2017, and 2019 to achieve this objective. The firm panel survey is a nationally recognized statistical survey conducted biennially by the Korea Labor Institute. It systematically captures and provides longitudinal data on the characteristics of firms. This study categorizes flexible work arrangements into three main types: flexibility in working hours, diversification of work locations, and flexibility in work continuity. Although various systems exist within each category, the firm panel data from 2015, 2017, and 2019 only surveyed five systems: three related to the flexibility of working hours (discretionary work system, concentrated work hours system, work hours banking system), one related to the flexibility of work location (telecommuting and remote work system), and one related to flexibility in work continuity (educational leave system). Therefore, the analysis in this study is conducted solely on these systems.

3.2. Variables

In this study, the independent variable, flexible work arrangements, was coded as 1 for each of the five flexible work arrangements if workers reported utilizing them, and the sum was taken. Decoupling was coded as 1 for each of the five flexible work arrangements if the system was in place, but no workers were reported to be utilizing it, and the sum was taken. The dependent variable, organizational performance, was examined regarding the effects on sales per employee (log) and operating profit per employee (log). Control variables included the presence of a union, industry classification, firm tenure, firm size, and welfare benefits per employee, which were utilized in analyzing the research model.

3.3. Analysis Method

This study utilized a panel fixed effects model to analyze the relationship between introducing flexible work arrangements and decoupling and organizational performance. Fixed effects and random effects analyses are representative types of panel analysis. The fixed effects model can control for potential endogeneity issues that arise in cross-

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sectional analysis. Furthermore, it assumes a correlation between independent variables and the error term, making it preferred over the random effects model, which assumes the homogeneity of independent variables, especially in firm-level panel analysis (Cameron & Trivedi, 2009; Angrist & Pischke, 2009). However, the fixed effects model, aimed at eliminating individual effects rather than analyzing the effects of interest, needs help to capture the impacts of variables such as industry (Wooldridge, 2010). Nevertheless, the choice of the fixed effects model was based on the appropriateness of the Hausman test results.

4. RESULTS

4.1. Descriptive Statistics

In this study, the sales per employee, as shown in <Table 1>, had means of (6.100/6.353/6.259) and standard deviations of (1.694/1.761/1.845). Operating profit per employee had means of (3.182/3.534/3.506) and standard deviations of (2.113/2.142/2.163). The independent variable, flexible work arrangements, had means of (.155/.174/.283) and standard deviations of (.659/.657/.811). Decoupling had means of (.246/.401/.415) and standard deviations of (.888/1.161/1.145). The descriptive statistics for the explanatory variables expected to influence organizational performance (log of sales per employee, log of operating profit per employee) are shown in Table 1. Additionally, the variance inflation factor (VIF) among the variables was 1.21, indicating that multicollinearity was absent.

Table 1. Analysis of Results

Classification	Variable	2015			2017			2019		
		N	Mean	Std	N	Mean	Std	N	Mean	Std
Dependent Variable	Sales per Employee	392	6.109	1.694	405	6.353	1.761	436	6.269	1.845
	O. P per Employee	307	3.182	2.113	311	3.534	2.142	308	3.506	2.163
Independent Variable	F. W Arrangements	516	.155	.659	516	.174	.657	516	.283	.811
	Decoupling	516	.246	.888	516	.401	1.161	516	.415	1.145
Control Variable	Presence of a Union	516	.484	.500	516	.498	.500	516	.506	.500
	Manufacturing	516			516	.384	.487	516	.384	.487
	Construction Industry	516			516	.048	.215	516	.048	.215
	under 9 years	516	.004	.062	516	.004	.062	516	.004	.062
	under 10 -50 Years	516	.878	.328	516	.851	.357	516	.822	.383
	under 50-100 Years	516	.114	.319	516	.141	.349	516	.171	.376
	Less than 100 employees	516	.393	.489	516	.391	.489	516	.380	.486
	Less than 100-300	516	.264	.441	516	.277	.448	516	.289	.454

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	employees									
	Less than 300-500 employees	516	.157	.364	516	.130	.336	516	.116	.321
	per capita fringe benefits	516	1.432	1.293	516	1.617	1.50	516	1.578	1.443

4.2. Results

The study empirically examined the relationship between flexible working arrangements, decoupling, and organizational performance (per capita sales, per capita operating profit) through OLS, fixed effects, and random effects models and compared the three models. Examining the results of the F-test and Breusch-Pagan, the suitability of the fixed effects model was confirmed (Prob>F=.000). Looking at the Breusch-Pagan results to compare OLS and random effects, the suitability of the random effects model was confirmed (Prob> chi2=.000). The Hausman test result indicated the suitability of the fixed effects model (Prob>chi2=.001).

Examining the results of the fixed effects model analysis in this study, it was found that the presence of unions, industries (manufacturing, construction, transportation), company size (less than 99 employees, 100-300 employees, 300-500 employees), and per capita welfare expenses have an impact on organizational performance variables such as per capita sales. In terms of per capita operating profit, it was found that the industry (transportation), company age (less than 9 years), company size (less than 99 employees, 300-500 employees), and welfare expenses have an impact. However, flexible working arrangements and decoupling were found to have no significant impact on the relationship with organizational performance (log per capita sales, log per capita operating profit).

Table 2. Analysis of Results

Measured variable		OLS		FE		RE	
		Coef.	Se	Coef.	Se	Coef.	Se
flexible working arrangements	→ Sales per Employee	.036	.032	.032	.031	.037	.032
	→ O. P per Employee	.043	.070	.018	.071	.043	.070
decoupling	→ Sales per Employee	-.012	.019	-.017	.018	-.012	.019
	→ O. P per Employee	-.006	.041	-.016	.041	-.006	.041
labor union	→ Sales per Employee	.155(*)	.078	.199(*)	.089	.155(*)	.078
	→ O. P per Employee	.031	.148	-.325	.217	.031	.148
manufacturing	→ Sales per Employee	.079(*)	.040	.084(*)	.039	.079(*)	.040
	→ O. P per Employee	-.030	.087	-.002	.088	-.030	.087
construction	→ Sales per Employee	.215(*)	.101	.204(*)	.098	.215(*)	.101

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	→ O. P per Employee	.332	.213	.257	.216	.332	.213
transportation	→ Sales per Employee	.073	.071	.156(*)	.069	.073	.071
	→ O. P per Employee	.164	.188	.396(*)	.191	.164	.188
under 9 years	→ Sales per Employee	.710	1.495	-.367	.101	.710	1.495
	→ O. P per Employee	-.093	.209	-.256(*)	.227	-.093	.209
under 10-50 years	→ Sales per Employee	1.002	1.494	-.028	.075	1.002	1.494
	→ O. P per Employee	.025	.157	-.052	.173	.025	.157
less than 99 employees	→ Sales per Employee	.684(***)	.092	.908(***)	.101	.684(***)	.092
	→ O. P per Employee	.412(*)	.178	.693(**)	.230	.412(*)	.178
less than 100-300 employees	→ Sales per Employee	.397(***)	.081	.527(***)	.085	.397(*)	.081
	→ O. P per Employee	.166	.159	.198	.190	.166	.159
less than 300-500 employees	→ Sales per Employee	.157(*)	.069	.219(***)	.069	.157(***)	.069
	→ O. P per Employee	.092	.144	.113	.157	.092	.144
per capita fringe benefits	→ Sales per Employee	.427(***)	.019	.366(***)	.021	.427(***)	.019
	→ O. P per Employee	.428(***)	.039	.244(***)	.051	.428(***)	.039
Intercept	→ Sales per Employee	3.930	1.496	4.824	.106	3.930	1.496
	→ O. P per Employee	2.253	.233	2.607	.244	2.253	.233
R^2	→ Sales per Employee	.330		.282		.330	
	→ O. P per Employee	.265		.115		.265	
Sample Size	→ Sales per Employee	1,667		1,667		1,667	
	→ O. P per Employee	1,294		1,294		1,294	

* p<.1, ** p<.05, *** p<.001

The coefficient of determination (R^2) test evaluates the influence of independent variables on the dependent variable. The R^2 value for the fixed effects model (FE) is 0.282 for sales per employee and 0.115 for operating profit per employee, indicating that the independent variables, namely the introduction of flexible working arrangements and decoupling policies, explain 28.2% of the variance in sales per employee and 11.5% of the variance in operating profit per employee.

5. CONCLUSION

This study analyzed the policy effects of flexible working hours and decoupling on organizational performance (per capita revenue, per capita operating profit) using business panel data from 2015, 2017, and 2019. First, it was found that flexible working hours and decoupling do not influence organizational performance (per capita revenue, per capita operating profit). This suggests that when introducing new policies, they may

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be perceived by most employers as costly to implement or difficult to apply in practice rather than beneficial. There may also be concerns among workers that such policies could reduce efficiency in work due to issues such as collaboration or communication. Therefore, the government needs to promote and support flexible working hours actively. Additionally, the occurrence of decoupling may be seen as a means to preserve efficiency within the organization or as a strategic choice to adopt or ignore policies preferred for the survival of the organization in diverse and heterogeneous domains, as suggested in previous studies (Ruef & Scott, 1998; Heimer, 1999; George et al., 2006). In summary, even if organizations adopt many policies, if their motivation is not substantive but rather aimed at securing external legitimacy, there is a high likelihood of decoupling, which can pose a risk of offsetting the positive effects of the policies (Lim So-yeon, 2023).

Secondly, it was observed that control variables such as the presence of a labor union, industry (manufacturing, construction, transportation), company size (less than 99 employees, 100-300 employees, 300-500 employees), and per capita welfare expenses influence per capita revenue. Furthermore, industry (transportation), company age (less than 9 years), company size (less than 99 employees, 300-500 employees), and welfare expenses were found to affect per capita operating profit.

This study examines the effectiveness of flexible working arrangements centered on organizational performance in the era of intense talent acquisition and retention amidst the talent war and the rapidly changing work environment in the post-COVID era. It also sheds light on the severity of using flexible working arrangements in domestic organizations through decoupling and attempts to verify the relationship between decoupling, flexible working arrangements, and organizational performance, thus contributing to theoretical expansion. Particularly noteworthy is the integration of the relationship between organizational performance and decoupling from the perspective of institutional organizational theory, which has been discussed individually until now.

Policy Implications First, tax incentives and financial support must be enhanced to promote the adoption of flexible working arrangements. Second, campaigns must be conducted to highlight their benefits and necessity. Lastly, the study suggests flexible working arrangements can be particularly effective in specific industries (e.g., transportation). Therefore, developing industry-specific guidelines for implementing flexible working arrangements is essential.

Practical Implications First, effective implementation strategies require developing and applying customized, flexible working models for each team. Second, to prevent decoupling, it is necessary to communicate the purpose and importance of flexible working arrangements and improve organizational culture. Lastly, strategies that integrate flexible working arrangements with performance management systems reflecting their utilization are needed.

However, this study had limitations. Firstly, it did not consider the conditions of organizations that cannot implement flexible working arrangements due to quantitative data limitations and analytical constraints, nor did it consider the distinctiveness between

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public and private organizations. Future research may require comparative analyses between public and private enterprises and differential analyses based on company size.

Secondly, the study needed more rigorous analysis and comprehensive discussion regarding the decoupling of flexible working arrangements. Although attempts were made to measure and analyze the extent of decoupling of flexible working arrangements within organizations to some extent, measurement methods need to be refined for future research. Additionally, subsequent studies should further develop discussions on decoupling institutional arrangements and conduct in-depth discussions based on situational contexts.

Thirdly, due to data limitations, this study did not reflect discussions after the end of the COVID-19 pandemic. There is a need to examine the patterns of adoption and utilization of flexible working arrangements in domestic organizations before and after the spread of the coronavirus and the relationship between qualitative performance variables associated with flexible working arrangements and organizational culture.

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ISSN: 2304-1013 (Online); 2304-1269 (CDROM); 2414-6722 (Print)

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