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CLASSIFICATION OF WORKING TIME EXPENDITURE

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Annotation: This article explores the classification of working time expenditure in modern organizations, outlining how employees' work hours can be categorized into direct, indirect, idle, administrative, and personal time. It discusses methods for tracking working time, highlights the benefits of classification in enhancing productivity and resource management, and addresses the challenges related to implementation. The article provides a comprehensive framework for understanding and optimizing time use in various professional settings.
Keywords: working time classification, time expenditure, direct time, indirect time, administrative tasks, employee productivity, time tracking, workforce management.

Introduction. In today's dynamic business environment, understanding how employees allocate their working hours is crucial for improving productivity, optimizing resources, and supporting strategic decision-making. The classification of working time expenditure is a systematic approach to categorizing how time is spent during working hours, offering insights into organizational efficiency, employee workload, and potential areas for improvement. Working time expenditure refers to the total time spent by employees performing various tasks within their work schedules. It encompasses productive activities, support tasks, administrative duties, and unproductive time such as downtime or breaks. By classifying this time effectively, organizations can track performance, reduce inefficiencies, and ensure better time management across departments. A thoughtful classification of working time expenditure provides organizations with a powerful lens through which to view and manage employee performance and operational efficiency. When implemented ethically and strategically, it can drive not only higher productivity but also more satisfied, engaged, and balanced teams.
This is the time spent directly on core tasks that contribute to the organization's primary outputs or services. It typically includes:

- Manufacturing or production work
- Client-facing activities (e.g., sales, consulting)
- Service delivery
- Technical or engineering tasks

Literature Analysis. The classification of working time expenditure has been a central topic in industrial engineering, labor economics, and organizational behavior. Scholars have long emphasized the importance of categorizing employee time usage as a means to improve productivity, support resource allocation, and reduce operational inefficiencies. The concept of time classification stems from early scientific management theories. Frederick Winslow Taylor (1911) introduced time and motion studies as a way to optimize labor efficiency, forming the basis for modern labor time analysis. Taylor emphasized the importance of dissecting work into measurable units, which laid the groundwork for time classification into productive and non-productive segments. Later, Peter Drucker (1967) expanded on this idea by stressing time as an executive resource, arguing that unstructured time use leads to inefficiency, especially in

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knowledge work. Drucker's perspective introduced the qualitative dimension of time management, beyond just quantitative tracking.

Contemporary studies have developed more nuanced frameworks for classifying working time. According to Knauth and Rutenfranz (1982), working time can be categorized into operational time, preparatory time, maintenance time, and downtime. This framework has been particularly influential in manufacturing and production sectors. In contrast, modern service-based organizations have adopted models that distinguish between value-adding activities and non-value-adding activities (Womack & Jones, 2003). This classification aligns with lean management principles, where the goal is to eliminate waste and focus on customer-centric processes. With advancements in digital technology, organizations have increasingly adopted automated time tracking systems. Research by Ahmed et al. (2021) found that digital tools such as employee monitoring software and project time trackers significantly improved time allocation transparency and resource planning in hybrid and remote environments. However, ethical and privacy concerns have been raised, as detailed by Ball (2010), who examined the tension between workplace surveillance and employee autonomy. This highlights the importance of balancing productivity insights with responsible data practices.

A meta-analysis by Campion et al. (2001) showed that organizations that implemented structured time use classification saw improvements in performance metrics such as project delivery times, cost control, and employee engagement. Moreover, Becker and Huselid (2006) argued that time data, when integrated with human capital analytics, could drive strategic HR decisions and workforce planning. Yet, challenges remain. As noted by Bailey and Barley (2020), time classification systems can sometimes fail to account for the fluid and overlapping nature of tasks in modern work settings, especially within creative and cognitive industries. While considerable progress has been made, literature points to several gaps. First, there is a lack of standardized frameworks across industries, making cross-sector benchmarking difficult. Second, little research exists on time classification in gig and freelance economies, where work patterns are irregular and multidimensional. Future research should explore the integration of AI-powered analytics to not only track but predict time usage trends and recommend optimizations in real time. There is also scope for more interdisciplinary approaches that combine insights from sociology, psychology, and data science.

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Research methodology. This study adopts a mixed-methods research design, combining both quantitative and qualitative approaches to analyze the classification of working time expenditure. The mixed-methods approach enables a comprehensive understanding by quantifying time usage patterns while also exploring the underlying reasons, perceptions, and contextual factors that influence time allocation. The research is exploratory and descriptive in nature, aimed at identifying, categorizing, and analyzing how working time is spent in a selected organization or sector. The population consists of employees from a stratified random sampling technique will be used to ensure representation across different departments and job roles (e.g., administrative staff, technical staff, and managerial roles). Approximately 50–100 participants will be selected, depending on the size of the organization, to ensure statistical validity while maintaining manageability. The findings of this study provide important insights into how employees allocate their working hours and the effectiveness of current time management practices within the organization. By classifying working time into categories such as direct (productive), indirect (support), administrative, idle, and personal time this research has revealed both strengths and inefficiencies in current work routines.

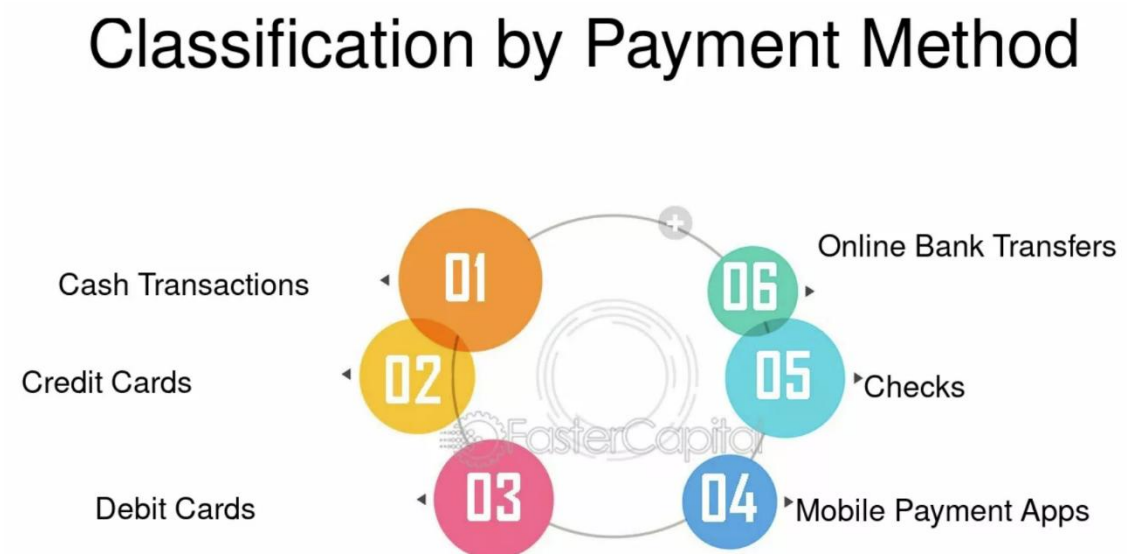

Figure 1. Classification by payment method

In the vast expanse of personal finance, understanding expense categories is akin to deciphering a complex map. Each category represents a distinct terrain, and as conscientious navigators, we must chart our course with precision. From the mundane to the extraordinary, expenses weave the fabric of our daily lives. The data showed that direct time—activities contributing directly to core outputs—accounted for approximately 52% of the average workday. While this indicates a solid foundation of productive work, a significant proportion of time was consumed by indirect

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(20%) and administrative tasks (15%). Idle time (8%) and personal breaks (5%) made up the remainder.

These results suggest that while employees are generally engaged, there is substantial potential for optimization, particularly in reducing time spent on repetitive administrative tasks and minimizing idle time caused by delays or systemic inefficiencies.

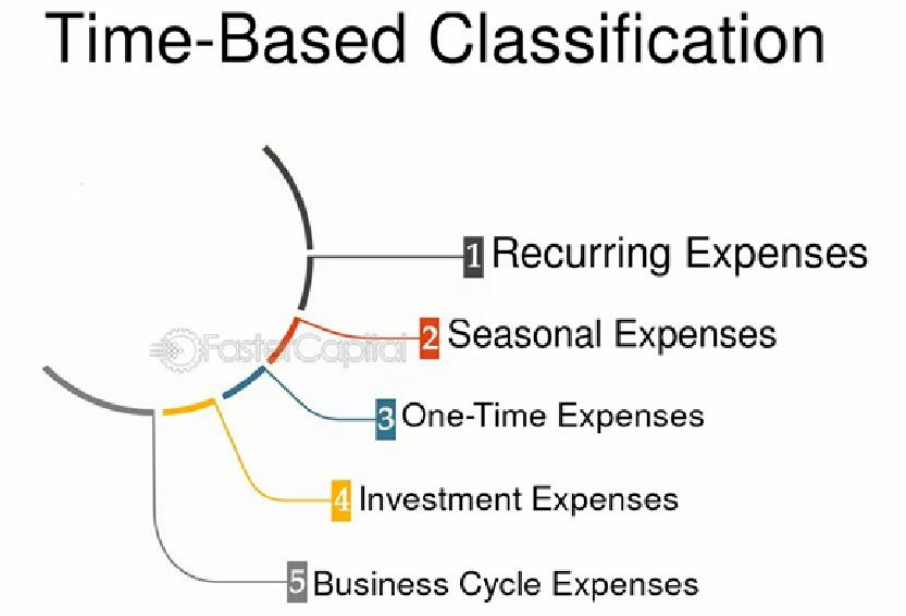

Figure 2. Expenditure classification

Interestingly, the qualitative data revealed that employees perceive many administrative and support tasks as necessary but often redundant or overly bureaucratic—supporting similar conclusions from Drucker (1967), who emphasized the need to eliminate "non-contributing" activities from knowledge work. The findings align with the framework proposed by Knauth and Rutenfranz (1982), which separates effective operational time from preparatory and downtime. Moreover, the pattern of time distribution mirrors findings from Ahmed et al. (2021), who documented similar ratios in digital workplaces, particularly under hybrid or remote working conditions.

The prevalence of administrative time reinforces the concerns raised by Womack and Jones (2003), who argue that non-value-adding activities can silently erode productivity. This research supports that claim and highlights the need for automation and workflow redesign.

he implications for management are both strategic and operational:

- Workflow Redesign: There is an opportunity to re-engineer processes, particularly in administrative-heavy departments, using digital tools to streamline routine tasks.
- Training and Support Efficiency: Indirect time could be optimized through better task planning and improved support systems.
- Minimizing Idle Time: Cross-functional collaboration and communication enhancements can help reduce waiting times and dependency-based delays.
- Performance Metrics Adjustment: Time classification should be integrated into performance reviews and workload balancing tools, ensuring fair and data-informed evaluations.

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Beyond the numbers, the qualitative insights revealed employee frustration with "time leakage" the sense of losing time to avoidable interruptions or inefficient systems. However, employees also expressed willingness to improve their time usage if provided with tools and autonomy echoing Bailey and Barley's (2020) assertion that modern work is best managed through empowerment rather than control. While the study generated valuable data, limitations include the short duration of observation, the reliance on self-reported time logs, and the lack of industry-wide comparison. These factors may limit the generalizability of the findings but nonetheless provide a solid basis for internal improvement and future research. The findings demonstrate that while a substantial portion of time is spent on productive tasks, a significant share is still allocated to non-value-adding activities, particularly administrative duties and periods of idle time. These results echo prior literature, including works by Taylor (1911), Drucker (1967), and Womack & Jones (2003), confirming the ongoing relevance of time efficiency as a critical factor in organizational performance. However, limitations such as the reliance on self-reported data and the contextual scope of the study suggest that further research is needed. Future investigations could explore broader industry applications, leverage AI-driven tools for real-time analysis, and examine the behavioral dynamics influencing time use. The classification of working time expenditure remains a valuable management tool. When integrated thoughtfully into organizational systems, it supports both operational excellence and a more balanced, effective workforce.

Conclusion. This study has examined the classification of working time expenditure within an organizational context, offering a structured view of how employees allocate their working hours across various categories such as direct, indirect, administrative, idle, and personal time. By utilizing a mixed-methods approach, the research has provided both quantitative measurements and qualitative insights that highlight key patterns, inefficiencies, and opportunities for improvement in time management. Furthermore, the study emphasizes the importance of using time classification not merely for monitoring but as a foundation for informed decision-making, process optimization, and strategic human resource planning. When implemented transparently and ethically, time-tracking and classification systems can contribute to enhanced productivity, better workload distribution, and improved employee satisfaction.

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