

Achieving Superior Performance: Exploring the Relationship Between Work Stress, Work Culture, and Job Satisfaction

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Abstract

The purpose of this study is to analyze work stress on employee performance at the State Treasury Service Office, to analyze the influence of work culture on employee performance at the State Treasury Service Office, to analyze the effect of job satisfaction on employee performance at the Kupang State Treasury Service Office, and to analyze the dominant influence on employee performance at the State Treasury Service Office (KPPN). This research is a mix methods research. Variables in the study are variables of work stress, work culture, job satisfaction and employee performance. Population and Research Sample are KPPN employees. Survey data collection techniques are by providing research instruments to respondents (employees selected to be samples). As well as in-depth interviews. Data Analysis Method is cross section data that leads to individuals, companies or between regions, cross section data is calculated using SPSS 25. The results of this study, (1) work Culture partially has a significant effect on the performance of KPPN employees, (2) partial job satisfaction has a significant effect on the performance of KPPN employees.

Keywords: Employee Performance, Job Satisfaction, Job Stress, Work Culture

Introduction

Employee performance is identified as one of the main things that is quite important in an effort to achieve company goals (Osabiya, 2015; Gultom, 2014; Rizki & Sulistyan, 2022). Employee performance is identified as being influenced by several factors that can increase or even decrease employee performance (Prasetya, 2018). These factors include work stress, excessive workload and a less conducive work environment (Sulistyan, 2017).

One of the offices that is considered to have not had maximum performance is the State Treasury Service Office (KPPN) which is a public service office owned by the Directorate General of Treasury. KPPN as the Power of Attorney of the State General Treasurer is an inseparable part of the state financial management system. As an office that provides services to partners in the form of disbursement of APBN funds, administration of state revenues and preparation of financial statements as a form of accountability for budget implementation, KPPN plays an important role in supporting smooth development. In general, the reforms carried out at KPPN so far have improved the quality of service and laid the foundations of good governance. However, a study of KPPN's management system concluded that there are still several weaknesses in aspects of governance, institutional and human resource management that have the opportunity to perform optimally.

The performance is not optimal allegedly due to not all KPPN implementing the KPPN pilot concept, the implementation of special supervision of code of ethics compliance, the KPPN data base

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security system is inadequate, the number and competence of employees are not in accordance with needs, there is still direct contact between KPPN officers and satker partners and there is no system that supports transparency and accountability of government spending (Director General of Treasury of the Ministry of Finance of the Republic of Indonesia, 2008).

Stress is the inability to overcome threats faced by mental, physical, emotional and spiritual humans that can at some point affect the physical health of the human being. Stress is our perception of situations or conditions within our own environment. According to Sunyoto (2015), stress is a consequence of every action and environmental situation that creates excessive psychological and physical demands on a person. Next

Work culture according to Mangkunegara in Assagaf (2012) defines that work culture is a set of assumptions or belief systems, values and norms developed in an organization that are used as behavioral guidelines for its members to overcome problems of external adaptation and internal integration. Based on the definition of work culture above from experts, it can be concluded that work culture is the values or habits adopted by an organization to make company guidelines in order to achieve the goals to be achieved by the company.

Job satisfaction is an emotional attitude that pleases and loves his job. This attitude is reflected by work morale, discipline and work performance. Job satisfaction is enjoyed on the job, outside of work, and a combination of inside and outside work. (Hasibuan, 2014). A pleasant state can be achieved if the nature and type of work to be done is in accordance with the needs and values possessed. Job satisfaction is: One 0 sabutin "A statement of pleasure and positivity that is the result of an assessment of a job or work experience" (Locke, 1995). Job satisfaction is a common attitude toward one's job, the difference between the amount of reward an employee receives and the amount they believe they should receive," (Robbins, 2019).

Methods

This research is a mix methods research. This research has been carried out at the State Treasury Service Office (KPPN). This research will be carried out from January to March 2021. Variables in the study are variables of work stress, work culture, job satisfaction and employee performance. Population and Research Sample are KPPN employees. Survey data collection techniques are by providing research instruments to respondents (employees selected to be samples). As well as in-depth interviews. Data Analysis Method is cross section data that leads to individuals, companies or between regions, cross section data is calculated using SPSS 25.

Results and Discussion

This study was conducted to determine whether there is an influence of Work Culture and Job Satisfaction on the performance of KPPN employees or not. This research was conducted based on the theoretical framework put forward by experts and the results of research that has been carried out by previous researchers. Then the hypothesis built by the author is juxtaposed with the results of this study which can be shown in the discussion as follows:

Test Validity and Reliability

1. Validity Test

The validity test in this study was carried out on each variable, namely work stress variables as many as 12 questions, work culture variables 15 questions, job satisfaction variables as many as 19 questions and performance variables as many as 10 questions.

In this validity and reliability test, researchers tested the total population of 193 respondents using Bivariate Pearson calculations. *Validity* means the extent to which the accuracy and accuracy of a measuring instrument in carrying out its size function. The results of instrument validity testing using Corrected Item-Total Correlation were conducted with IBM SPSS Statistics 20 and can be seen in the table below.

Ho: R count \leq R table (Invalid question)
 H1: R count $>$ R table (Valid Question)
 Significance level= $\alpha = 0.05$
 Reject Ho if R counts $>$ R (n-2. α) or R calculate $>$ 0.2461
 n= 193 Df: n-2 = 193-2= 192
 R table = R (n-2. α) = 0.2461

Table 1. Results of Instrument Validity Calculation

Type	Sum of Squares	Df	Mean Square	F	Sig.
Regression	5453.778	3	1817.926	593.933	0,000
Residuals	606.044	198	3.061		
Total	6059.822	201			

Source: Data Processed (2023)

Decision: all R values are calculated (*Corrected Item-Total Correlation*) $>$ R table (0.2461)

Conclusion: with a significance level of 5% it can be said that the questions used in the questionnaire instrument have been valid.

2. Reliability Test

Reliability refers to an understanding that the instruments used in research to obtain the information used can be trusted as a data collection tool and are able to reveal actual information in the field. Reliability testing of this instrument was performed using the Cronbach alpha formula, with IBM SPSS Statistics 20 can be seen in the table below.

Ho: Unreliable questions
 H1: Reliable questions
 According to Sekaran (1992), reliability is met when Cronbach's Alpha value $>$ 0.6

Table 2. Instrument Reliability Test Results

Cronbach's Alpha	N of Items
0.926	55

Source: Data Processed (2023)

Decision: Cronbach's Alpha score $>$ 0.70

Conclusion: The questions used have met Reliability or reliability. Thus, all question items in the instrument can be used to collect data using questionnaire techniques on respondents because they have met the validity and reliability tests. A valid instrument means that the measuring instrument used to obtain the data is valid. Valid means that the instrument can be used to measure what it is supposed to measure. A reliable instrument is one that, when used multiple times to measure the same object, will produce the same data.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the direction of the relationship between the independent variable and the dependent variable whether each independent variable is positively or negatively related to predict the value of the dependent variable if the value of the independent variable increases or decreases. The following test results can be seen in the table in the carryover.

Table 3. Model Estimation Results with Dependent Variable of Employee Performance

Type	Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error	Beta	t		Tolerance	VIF
(Constant)	2.690	1.957		1.374	0.171		
Work Stress	0.205	0.188	0.156	1.088	0.278	0.024	40.884
Work Culture	1.241	0.032	0.968	38.200	0.000	0.787	1.271
Job Satisfaction	0.138	0.191	0.105	.722	0.471	0.024	41.713

Source: Data Processed (2023)

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

$$Y = 2,690 + 0.205 X_1 + 1.241 X_2 + 0.138 X_3$$

Work Performance = 2,690 + 0.205 Work stress + 1,241 Work Culture + 0.138 Job satisfaction.

The regression equation can be described as follows:

- 1) A constant of 2.690, meaning that if all independent variables (Work Culture and Job Satisfaction) are zero, then Work Stress is worth 2,690 units.
- 2) A positive sign (+) in the regression coefficient indicates that the variable has a positive relationship with Work Stress, the higher the value of the variable, the higher the Work Stress.
- 3) The amount of increase or decrease in the value of the Work Stress variable per increase of 1 unit of variables Work Culture, Job Satisfaction and Performance is indicated by the magnitude of the regression coefficient value:
 - a) $b_1 = 0.205$ means that if Work Culture increases by 1 unit, then Work Stress will increase by 0.205 units.
 - b) $b_2 = 0.1241$ means that if Job Satisfaction increases by 1 unit, then Work Stress will increase by 0.1241 units.
 - c) $b_3 = 0.138$ means that job satisfaction increases by 1 unit, then performance will increase by 0.138 units
- 4) Standardized coefficient values can show a comparison of the effect of Work Culture variables, Job Satisfaction on Work Stress. The most dominant variable or the largest influence is the variable with the highest standardized coefficient value, which in this study is the Work Culture variable.

Partial Test

The t-test is used to show how far each independent variable has individually/partially in explaining the variation of the dependent variable. In the t test, the calculated t value will be compared with the table t value or it can also compare the *sig* (probabilita) with a critical point of 5%. The results of the t-test calculation are presented in the following table. This test is used to determine the significant partial influence between the independent variable and the dependent variable. The test criterion is that H_0 is accepted if t counts $<$, or $\text{prob-sig} > \alpha$, where $\alpha = 0.05$; and conversely H_0 is rejected if t counts $>$, or $\text{prob-sig} < \alpha$, where $\alpha = 0.05$.

*Significantly affects Performance at significance level (α) = 5%

Decision: Significant variable if $P\text{-value} < 0.05$

- 1) Testing of the regression coefficient of the Work Stress variable (X_1)
Based on the results of the t test as seen in the table above, it shows that the value of t is calculated (1.088) $>$ t table (1.998). While the significance value obtained is 0.000 smaller ($<$) than the value of $\alpha = 0.05$. Therefore, the decision is that H_0 is rejected and H_a is accepted, which means that partially the Work Culture variable (X_1) has a positive and significant effect on employee performance (Y).
- 2) Testing of the regression coefficient of the Work Culture variable (X_2)
In testing for this Work Culture variable attachments *printout* SPSS results, it was found that the calculated t value (38,200) was greater ($>$) than the table t (1.998). While the significance value obtained (0.023) is greater ($>$) than the value of $\alpha = 0.05$, then the decision is that H_0 is rejected and H_a is accepted, where partially the Work Culture variable (X_2) has a significant influence on Employee Performance (Y).
- 3) Testing of regression coefficient of Job Satisfaction variable (X_3)
In testing for this Work Culture variable, attachments *printout* SPSS results, it was found that the calculated t value (7220) was greater ($>$) than the table t (1.998). While the significance value obtained (0.023) is greater ($>$) than the value of $\alpha = 0.05$, then the decision is H_0 rejected and H_a accepted, where partially the variable Job Satisfaction (X_3) has a significant influence on Employee Performance (Y).

Conclusion: With a significance level of 5%, it can be said that the variables of Work Culture and Job Satisfaction partially affect KPPN's Job Satisfaction.

Simultaneous Test

The F test shows whether the independent variable included in the model has a simultaneous influence on the value of the dependent variable. The following are the results of the calculation of the F test presented in the table below.

Table 4. Results of Simultaneous Test

Type	Sum of Squares	Df	Mean Square	F	Sig.
Regression	5453.778	3	1817.926	593.933	0,000
Residuals	606.044	198	3.061		
Total	6059.822	201			

Source: Data Processed (2023)

Based on the table above, it can be seen that the calculated F value is 593.933 with a probability of significance of 0.000. This means that the probability value < 0.05 so that it can be concluded that the variables of work stress, work culture and job satisfaction simultaneously (together) affect the performance of KPPN employees.

a. The Effect of Partial Work Stress on Employee Performance

Stress is a mental disorder faced by a person due to pressure. This pressure arises from the failure of the individual to meet the needs and desires of the individual and the place where he works. In simple terms, this means that work stress has the potential to encourage or interfere with work performance, depending on the level of stress, work challenges are also absent and make performance tend to be low. If the stress becomes too great, performance will begin to decline because stress interferes with the implementation of work. The higher the work stress of employees, the lower the performance. Conversely, the lower the work stress, the employee performance will increase.

Exist Some factors that can increase or decrease work stress experienced by everyone are task demands, role demands, interpersonal demands, organizational structure, and organizational leadership. The most dominant factor that can increase work stress experienced by permanent employees of Perum KPPN is the demand for tasks, namely in the form of completion of work given by superiors, and the time for completion because the tasks given lack detail related to what the purpose of the task is, not clearly directed, and short completion time, so that employees experience pressure in doing their work, and this can reduce the performance of these employees due to the demands of the task Given. And the factor that can reduce work stress is the role demand factor, where due to the readiness of employees in carrying out tasks, this makes employees become tough individuals in carrying out tasks so that even though there is pressure in doing their duties employees try to carry out their performance is increasing.

This study supports previous research by Carito and Sulistyana (2021), stress is a condition of tension that affects emotions, thought processes and a person's condition. As a result, stress that is too great can threaten a person's ability to deal with the environment, which ultimately interferes with the implementation of his duties means interfering with his work performance. This research is in accordance with the results of research Sulistyana and Ermawati (2020) with all the results of each study showing that there is a significant influence of work stress on employee performance.

b. The Partial Influence of Work Culture on Employee Performance

In this study Work culture is also called organizational culture, organizational culture is often also referred to as work culture, because it cannot be separated from performance (performance). Work culture can be described in a distinctive way in relation to the way people think, which leads to how they act. While work culture according to Asatiani et al. (2021), organizational culture as a pattern of basic assumptions found, created, or developed by a certain group with the intention that the organization learns to overcome or overcome problems arising, external adaptation and internal integration that have been running quite well. Thus, it needs to be taught to new members as the correct way to understand, think and feel about these problems. Rizki and Sulistyana (2021) explained that organizational culture is a form of reference for interaction of organizational members and a reference form of interaction with external parties. Meanwhile, according to Robbins and Coulter (2012) organizational culture is a shared perception held by members of the organization.

c. The Effect of Job Satisfaction on Employee Performance

From the results of data processing, it is known that the direct effect of job satisfaction on employee performance has a path coefficient of 0.722 (positive), which means that an increase in the value of the job satisfaction variable will be followed by an increase in employee performance value. The effect of job satisfaction variables on employee performance has P-Values (0.722) $> \alpha$ (0.05), so that H_0 is accepted and H_a is rejected, which means that job satisfaction has a significant effect on employee performance. Thus, it is known that job satisfaction has a positive and significant effect on employee performance at KPPN. This means that the better the job satisfaction, the better the performance of employees at KPPN. The results of this study show that employee job satisfaction at KPPN has not maximized so that it does not have an impact on improving employee performance. Because based on the questionnaire distributed by researchers to respondents, there are still those who give neutral statements or disagree on job satisfaction variables. This shows that the job satisfaction shown is still unsatisfactory at KPPN.

Thus, it can be stated that job satisfaction is not one of the factors that affect employee performance at KPPN. The results of this study are not in line with the results of research Sulistyana et al. (2019), which concludes that job satisfaction has a positive and significant influence on employee performance.

Conclusion

Based on the research results, it can be concluded that work culture has a partially significant influence on employee performance at the Kupang State Treasury Services Office (KPPN). Apart from that, job satisfaction has also been proven to have a partial positive effect on employee performance. Although work stress is not explicitly mentioned in the conclusion, additional explanation is needed regarding the impact of work stress on employee performance. An important aspect that needs to be paid attention to is the existence of factors that dominantly influence performance, whether they come from work culture, job satisfaction, or work stress.

Limitations of this research include the sample population being limited to KPPN employees, so the generalization of the findings may be limited to that context. In addition, the impossibility of measuring all variables that may influence employee performance, such as personal and external factors, can limit the depth of understanding of the relationships between variables. The limitations of data collection methods with reliance on surveys and interviews can also affect the objectivity of the results. To increase external validity, future research could consider involving similar organizations in other geographic locations. Therefore, this study recommends conducting further research by including a wider range of variables, considering geographic variations, and expanding data collection methods to produce a more comprehensive understanding of the factors that influence employee performance in similar environments.

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