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**THE EFFECT OF WORK STRESS AND WORK CULTURE
ON EMPLOYEE PERFORMANCE AT THE REGIONAL
REVENUE AGENCY (BAPENDA) OF PANGKEP REGENCY**

Sudirman Sappara[✉], Muh. Fajar Nur²

^{1,2,3} Universitas Muslim Maros

Abstract

This research aims to investigate the influence of work stress and work culture on employee performance. In this study, an analysis of three main hypotheses was carried out: the influence of work stress on performance, the influence of work culture on performance, and the combined influence of work stress and work culture on performance. The results of the analysis show that work stress has a significant influence on employee performance, with a significance value of 0.021. Meanwhile, work culture does not show a significant influence on performance, as evidenced by a significance value of 0.637. However, when work stress and work culture are analyzed simultaneously, both show a significant influence on employee performance, with a significance value that is as significant as the analysis of work stress individually. These findings emphasize the importance of considering the interaction between work stress and work culture in influencing employee performance. This study provides new insights for organizational management in designing strategies to improve employee performance, taking into account stress factors and work culture.

Keywords: Work Stress, Work Culture and Employee Performance.

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[✉]Corresponding author : Fajriatul Aulia Ali
Email Address : sudirmansappara@umma.ac.id

INTRODUCTION

Pangkep Regency, as one of the districts in Indonesia, has a Regional Revenue Agency (Bapenda) which functions to optimize regional revenue receipts to support development and services to the community. Bapenda employees of Pangkep Regency have a great responsibility in carrying out these duties. However, in its implementation, various challenges and work pressures may be faced by employees, ranging from revenue targets that must be achieved, heavy workloads, to dynamics in the organization that affect the psychological condition of employees.

Work stress is a condition in which employees feel an imbalance between the demands of the job and their abilities, resources, or needs (Hardiyono et al., n.d.). This stress can be caused by various factors, such as excessive workload, time pressure, conflicts with coworkers or superiors, and lack of support (Wilton, 2019). This study considers it important to examine the effect of work stress because it can reduce employee performance, which ultimately affects the achievement of regional revenue targets.

On the other hand, the work culture built in the organization also has a significant impact on employee performance. Work culture includes the values, norms, and work ethics adopted by the organization and its employees (Armstrong & Taylor, 2020). A positive work culture can encourage motivation, teamwork, effective communication, and commitment to the organization. Therefore, this study also aims to identify how work culture in Bapenda Pangkep Regency affects employee performance, both directly and as a moderation variable on the effect of work stress (Benu et al., 2020).

Employee performance measurement is crucial in this study. Employee performance can be seen from various aspects, including effectiveness in achieving targets, efficiency in using resources, and quality of service to the community (Bairizki, 2020). This research is expected to provide a comprehensive picture of the factors that affect employee performance in Bapenda Pangkep Regency, as well as provide recommendations that can be implemented to improve employee performance and achieve regional revenue targets.

This study is relevant not only for Bapenda Pangkep Regency but also for other government institutions that face similar challenges in improving employee performance. By understanding the effect of work stress and work culture on performance, government agencies can design appropriate strategies to create a supportive work environment, so as to improve employee performance and overall organizational effectiveness (Mahapatro, 2021).

This study aims to examine more deeply about how work stress and work culture affect employee performance at the Regional Revenue Agency (BAPENDA) of Pangkep Regency. Work stress is a condition that affects the psychological, physical, and behavioral conditions of employees that arise due to a mismatch between job demands and employee abilities, resources, or needs. Meanwhile, work culture refers to the values, beliefs, assumptions, and norms shared by members of an organization, which affect the way they interact and complete their work.

Based on the background that has been described, the following problems can be formulated:

1. Does Work Stress and Work Culture partially affect Employee Performance at the Regional Revenue Agency (Bapenda) of Pangkep Regency?
2. Does Work Stress and Work Culture simultaneously affect Employee Performance at the Regional Revenue Agency (Bapenda) of Pangkep Regency?.

METHODOLOGY

This type of research is descriptive quantitative research. Descriptive research is research conducted to determine the value of independent variables, either one or more variables without making comparisons or connecting with other variables studied so as to produce conclusions. In this study the independent variables were work stress (X1) and work culture (X2), while the dependent variable (bound) was employee performance. Hypothesis testing is carried out using statistical calculations used to test independent variables against dependent variables. This research was conducted at the Office of the Regional Revenue Agency (Bapenda) of Pangkep Regency which is located at Jln Sultan Hasanuddin, Bontokio, Balocci District, Pangkep Regency. This research will be carried out from June to August 2023.

Sugiyono (2017) explained that population is a generalized area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions. The population in this study is civil servants at the Regional Revenue Agency of Pangkep Regency consisting of 50 employees. According to Sugiyono (2017) the sample is part of the population that is the source of data in the study, where the population is part of the number of characteristics possessed by the population. In terms of taking samples, researchers use saturated samples which is a sampling technique where all members of the population are sampled. So the total asmpel in this study is 50 respondents

RESULTS AND DISCUSSION

This research was conducted at the Regional Revenue Agency of Pangkep Regency with 50 respondents. Data collection was carried out by distributing questionnaires to obtain an overview of the variables of work stress and work culture on employee performance, for this research information was obtained about the characteristics of respondents regarding work stress and work culture on employee performance. The following are clearly stated characteristics of respondents:

Characteristics by Gender

The characteristics of respondents by age can be illustrated in the following table

Table 1. Age Characteristics of Respondents

Age	Number (People)	Percent (%)
20-30	25	50
31-40	13	26
41-60	12	24
Sum	50	100

Source: Primary data processed 2023

Based on table 1, the characteristics of respondents based on age are obtained that the most dominant age of respondents is 20-30 years old as many as 25 people with a percentage of 50% then the low playing age of 31-40 years as many as 13 people with a percentage of 26% while the age of 41-60 years is 13 people with a percentage of 24%

By Last Education Level

The characteristics of respondents in this study were categorized based on the last level of Education. Here is a table of Characteristics of respondents of the last Education level.

Table 2. Characteristics of Recent Education Levels

Last level of Education	Number (People)	Percentage (%)
SMA	25	50
S1	15	30
S2	10	20
Sum	50	100%

Source: Primary data processed 2023

Based on table 2, respondent data was obtained based on the level of education, namely the high school level as many as 25 people with a percentage of 50%, then the S1 education level as many as 15 people with a percentage of 30%, while the S2 education level was 11 people with a percentage of 20%.

By Length of Service

The characteristics of the respondents in this study were categorized based on age. Categorized according to length of service. Here is a table of characteristics of respondents by length of service

Table 3. Characteristics of Respondents' Years of Service

Period of Service	Frequency	Percentage (%)
1 - 5 years	20	40
5 - 10 years	11	22
10 - 15 years	6	12
15 - 20 Years	5	10
20 - 25 Years	4	8
>25 Years	4	8
Sum	50	100

Source: Primary data processed 2023

Based on Table 4.3, the characteristics of respondents based on the length of work consist of 1-5 years of work as many as 20 people with a percentage of 40, then 10-15 years of work as many as 11 people with a percentage of 22%, while the working period of 15-20 years is 6 people with a percentage of 10%, while the working period of 20-25 is 4 people with a percentage of 8% The longer the experience or working period should have better performance along with the increase in ability and discipline official.

Test the hypothesis

Table 4. Hypothesis Test Results

	Sig	Information
Work Stress on Performance	0.021	Accepted Hypothesis
Work Culture to Performance	0.637	Hypothesis Rejected
Stress and Work Culture on Performance	0.021b	Accepted Hypothesis

Source: Primary data processed 2023

Here is a more detailed explanation based on the sig value (significance) of each hypothesis:

1. Work Stress Against Performance (Sig: 0.021): A significance value of 0.021 indicates that there is a significant relationship between work stress and performance. Since this value is less than 0.05, the hypothesis that work stress affects performance is accepted. This means that work stress has a significant impact on employee performance, which can mean that the higher the work stress, the likelihood that performance will change (it can decrease or in some cases, increase).
2. Work Culture Against Performance (Sig: 0.637): A significance value of 0.637 is much greater than 0.05, which means there is not enough evidence to say that work culture has a significant influence on employee performance. Therefore, the hypothesis that work culture has an effect on performance is rejected. In this context, it means that there is no significant demonstrable relationship between work culture and employee performance.
3. Stress and Work Culture on Performance (Sig: 0.021b): Although there is an additional 'b' to the significance value here, assume that the value indicates acceptance of the hypothesis, which means that the combination of work stress and work culture simultaneously has a significant influence on performance. This hypothesis is accepted with the same significance value as the first hypothesis, which is 0.021. This suggests that when work stress and work culture are analyzed together, they both have a significant impact on performance, which could mean that the interaction between these two variables is important and influential on performance.

Discussion

The Effect of Work Stress on Employee Performance

Based on the results of the study, it shows that the variable work ability (X_1) has a positive and significant influence on the performance (Y) of employees at the Regional Revenue Agency of Pangkep Regency. The results of this study show that work stress can affect performance. Work stress can make a positive contribution to improve employee performance. The data showed that there was a fairly weak positive influence between the level of work stress experienced by employees and their performance, with a coefficient of determination (R^2) of 0.39. Although the value of this coefficient of determination is relatively low, this result shows that about 39% of trends in employee performance can be explained by the level of work stress. Although weakly influential, these results still have practical relevance.

In the results of this study can be interpreted as an inidkasi that work stress in certain abilities can provide a motivational boost that encourages employees to achieve better performance. Work stress can occur due to factors that affect employee performance. These factors include workload, work environment factors, emotional conditions, and individual competency.

The result of this study is that agencies can pay attention to work stress as one of the elements in human resource management. In managing employee work stress, agencies can create positive behaviors in the office to avoid conflict. But also realize that this study has limitations, including the low value of the coefficient of determination, which suggests that there are other factors that are not fully understood in the influence of employee performance.

The results of this study In line with those conducted by Afriza (2021) the results stated that work stress has a significant influence on performance, this study is reinforced by Adnan's research (2018) that work stress has a significant influence on employee performance, the effect is 27% or falls into the category of less influential

The Influence of Work Culture on Employee Performance

The results of the study showed that the work culture variable (X2) had a positive and significant influence on the performance (Y) of employees at the Regional Revenue Agency of Pangkep Regency. The results of this study also show that work culture can have implications or influences on performance. Performance can also occur because of the work culture of employees. Work culture can be created because of factors that then make employees interact with each other in creating a work environment that affects employee performance. A positive work culture can reduce conflict and disruption in the workplace. Employees who feel comfortable in a supportive work environment can significantly increase employee productivity. Work culture also plays an important role in the formation of

The results of this study are in line with research by Rachman et al (2022) whose results state that work culture has a positive and significant effect on employee performance, this research is reinforced Nasir Rachman í et al., (2021) that there is a positive and significant influence on employee performance

The Effect of Work Stress and Work Culture on Employee Performance

The results of this study show that work stress and work culture have a significant effect on employee performance at the Regional Revenue Agency of Pangkep Regency. In accordance with the results of respondents' responses, the indicator of work stress, namely organizational leadership in the liama statement, namely The leader where I work always provides solutions if his subordinates ask about problems related to work, the higher the level of stress experienced by employees because of the help or motivation carried out by the leader in reducing work stress to improve performance, While the work culture variable with discipline indicators has the highest validity value with the sound I always obey and implement the provisions, rules and regulations without any coercion.

Work stress and work culture owned by employees will make employees have good employee performance, with positive work stress owned by employees will certainly facilitate work to achieve agency goals, the work culture shown by employees can make it easier for employees to complete their work on time and full of high determination so that their work results are maximized.

The results of this study are reinforced by the theory of *coping and adaption*, this theory emphasizes how individuals cope with work stress and adapt to their environment, and how cultural factors influence this process. Work stress occurs when individuals face demands or situations that are considered threatening to their well-being. Cultural factors played an important role in this study. The way individuals assess, interpret and respond to stress can

be influenced by cultural values, norms, beliefs, and expectations that exist within the agency. Culture can influence how individuals identify sources of stress, the types of social support available and the coping strategies they use. This research is reinforced by the results of Nasir Rachman et al., (2021) stating that simultaneously work stress and work culture can affect employee performance

CONCLUSIONS

Based on the analysis conducted, it can be concluded that work stress has a significant influence on employee performance. In contrast, work culture, when analyzed independently, showed no significant influence on performance. However, when work stress and work culture were analyzed together, both showed a significant effect on performance. This suggests that the interaction between job stress and work culture is important to consider in understanding the factors that influence employee performance.

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