

EFFECT OF WORKLOAD AND JOB STRESS ON EMPLOYEE PERFORMANCE AT TAX CONSULTANT OFFICE LUCKY KARTANTO AND PARTNERS IN SIDOARJO

Lucky Kartanto

Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, Doctoral Program in Management

e-mail: kkplucky@gmail.com

ABSTRACT

The purpose of this study is to determine the effect of workload and work stress partially and simultaneously to the performance of employees at the Tax Consultant Office Lucky Kartanto and Partners in Sidoarjo. The sample used is as many as 30 people who are employees of Tax Consultant Lucky Kartanto and Rekan in Sidoarjo. Data analysis using multiple linear regression and hypothesis proofing by using t test and F test. The result of t test of workload variable has significant effect on employee performance at Tax Consultant Office Lucky Kartanto and Rekan in Sidoarjo. Job stress variables significantly influence employee performance at Tax Consultant Office Lucky Kartanto and Partners. The results of statistical tests (F test), simultaneously workload and work stress significantly affect the performance of employees at the Tax Consultant Office Lucky Kartanto and Partners. Based on t and F test, the hypothesis is accepted.

Keywords: Workload, Job Stress and Employee Performance.

INTRODUCTION

Tax Consultant Office (KKP) Lucky Kartanto and Rekan is one of the companies engaged in Tax Consulting Services. Based on preliminary observations made at Tax Consultant Office Lucky Kartanto and Partners, it is known that the workload on each employee varies according to the field. So every field has different workload problems. Employees of Tax Consulting Offices Lucky Kartanto and Partners on job assignments are not appropriate to their current position and tend to be no longer in accordance with the job description on the employment agreement. So the employees who are given workloads that are not in accordance with the job description and employees who have to do the work that should be done other colleagues feel dissatisfaction in work that they eventually are passive in response to targets set by the head office.

This often happens to the Tax Consultant who is required to complete the work in accordance with the stipulated time. This ultimately leads to job stress on employees who must complete tasks at a predetermined time.

Regulation of the Minister of Home Affairs Number. 12/2008, states that the workload is the amount of work that should be borne by a position / organizational unit and is the result of times between the volume of work and normal time. If the ability of workers is higher than the demands of work, then will emerge feeling bored. On the contrary, if the worker's ability is lower than the job demands, there will be more fatigue. Therefore, the proper division of workload and in accordance with the ability of employees is very important to note because it can affect the performance of employees and also the achievement

of the company. This study was conducted with the aim to determine the effect of workload and work stress partially and simultaneously to the performance of employees at the Tax Consultant Office Lucky Kartanto and Partners

Workload

According to the Regulation of the Minister of Domestic Affairs Number 12 of 2008, the workload is the amount of work that should be borne by a position / organizational unit and is the result of time between the volume of work and time norms. Gibson (2009) states that the workload is a necessity of doing too many tasks or providing insufficient time to complete the task.

Furthermore, based on Health Act No. 36 of 2009 that the workload is the amount of work that should be borne by a position / organizational unit and is the result of time between the number of jobs with time. Every worker can work healthily without endangering himself or the community around him, for it needs to be done efforts to harmonize between work capacity, workload and work environment in order to obtain optimal work productivity. According to Gibson (2009), the factors that affect the workload, namely: Time pressure (time pressure) - In general, in certain cases the deadline can actually increase motivation and generate high work performance, but time pressure can also be a quantitative overload of work when this resulting in the emergence of many mistakes or a person's health condition is reduced. Work schedule or working hours - The amount of time to do the work contributes to the experience of job demands, which is one of the factors causing stress in the work environment. This is related to the time adjustment between work and family especially if couples work together. Standard work schedule is 8 hours a day for a week. For the work schedule there are three types, namely: night shift, long shift, flexible work schedule. Of the three types of work schedules, long shifts and night shifts can affect the health of a person's body. Role ambiguity and role conflict- Role ambiguity or role ambiguity and role conflict or role conflict can affect a person's perception of his workload. This can be as threatening or challenging. Noise,- can affect workers in terms of health and performance. Workers who are very noisy working conditions can affect the effectiveness of work in completing the task, which can Disturb concentration and automatically interfere with the achievement of the task so it can be sure to exacerbate the workload. Overload information,- The amount of information that enters and absorbs the workers at the same time can cause the workload to be heavier. The technological diversity and the use of sophisticated work facilities require the individual adaptation of the workers. The more complex the information received, each requiring different consequences, could affect the worker's learning process and its continued health effects if not handled properly. Temperature extremes or heat overload. - Similar to noise, risky working conditions such as high indoor temperatures also have health effects. This is especially true if the condition is long and there is no safety equipment. Repetitive action.- The number of jobs that require repetitive body action, such as workers who use computers and spend most of their time typing, or assembly line workers who have to operate machines with the same procedure every time or where repetition of motion will occur, boredom, monotony can ultimately result in less attention and potentially dangerous if the power fails to act appropriately in an emergency. Aspects of ergonomics in lay out the workplace. Responsibility - Each type of responsibility (responsibility) can be a work load for some people. Different types of responsibilities, as well as their functions as suppressors. The results show that responsibility to people creates work-related stress. Conversely, the more responsibility for goods, the lower the job-related pressure indicator.

Stress

Siagian (2012) states that job stress is a condition of tension which affects the emotions, thinking, and physical condition of a person. Stress that is not addressed properly usually results in the inability of a person to interact positively with the environment, both in terms of work environment and the outside environment.

Suwatno and Priansa (2011) stated that job stress is a condition in which there are one or several factors in the workplace that interact with workers that interfere with physiological conditions, and behavior. Job stress will arise when there is a gap between the individual's ability and the demands of his job.

According to Ivancevich in Suwatno and Priansa (2011) job stress is an adaptive response, mediated by individual differences that are a consequence of external actions, circumstances or events (environments) that enclose excessive physical and psychological demands on a person. stress can be caused by several factors:

Physical causes. - Among other things: a). Noise. Continuous noise can be a source of stress for many people. But keep in mind that too tense also causes the same thing. b). Fatigue. Fatigue can cause stress because of the ability to work downhill. The ability to work downhill leads to decreased achievement and unwittingly causes stress. c). Performance shifts. Changing the pattern of work continuously can cause stress. This is because an employee is familiar with the old work patterns and are familiar with old habits. d). Jetlag. Jetlag is a special type of fatigue caused by time changes that affect the rhythm of one's body. For that it is advisable for those who just travel far away where there is a time difference to rest at least 24 hours before doing any activity. Temperature and humidity.- Working in a room where temperature is too high may affect employee performance levels. high temperatures should be tolerated with low humidity. Work load.-Excessive workload can cause tension in a person causing stress. This can be due to the skill level being demanded too high, the working speed may be too high, the volume of work may be too much and so on. Nature of work among others: - a). New and alien situation. Facing new and foreign situations in work or organization, a person will feel so depressed that it can cause stress. b). Personal threats. A level of control (supervision) that is too strict from the superior makes a person feel threatened freedom. c). Acceleration. Stress can occur if a person's inability to spur jobs. d). Ambiguity. Less clarity about what to do will cause confusion and hesitation for someone to do a job. e). Feedback. Unclear job standards can make employees dissatisfied because they never know their achievements. In addition, unclear job standards can also be used to pressure employees. Freedom.- Freedom given to employees is not necessarily a fun thing. There are some employees with the freedom to make them feel the uncertainty and inability to act. It can be a source of stress for a person. Difficulties - Difficulties experienced at home, such as incompatibility husband and wife. Financial problems, divorce can affect work performance. Things like this can be a source of stress for a person.

According Siagian (2012), basically various sources of stress can be classified on who came from work and from outside someone's work. Various things that can be a source of stress derived from the work can be diverse as too heavy a task burden, time pressure, poor supervision, an unsafe work climate, lack of information from feedback about one's work performance, an imbalance between authority and responsibilities, the unclearness of the employee's role in the whole of the organization's activities, the pretensions generated by the intervention of others too often so that a person is disturbed by his concentration, the conflict between the employee and the parties inside and outside his or her working group, the difference in the value system held by the employee and the adherents by the organization and the changes that take place that generally cause a sense of uncertainty.

Suwatno and Priansa (2011) shared the source of work stress from the work environment as follows:

1. Stress that comes from the physical environment, this source of stress refers to the physical condition in the environment where the worker must adapt to maintain his balance. Stress that comes from the physical environment here, among others are: the lighting conditions at work, the noise level, the breadth of the work area.
2. Stress sourced from the individual level, which is meant by this source is the stress associated with the role that is played and the tasks to be solved in relation to the position of someone in the workplace and who are included in the source of this work stress are:
 - a. Role conflict
The combination of expectations and demands given to employees or other members of the stressing organization is called role pressure.
 - b. The role of ambiguity / unclear One's uncertainty about the role he must perform, whether it relates to the task he must perform or with the responsibility in relation to his position.
 - c. Excessive workload
This workload can be both quantitative and qualitative. It is called quantitative if one experiences too much work to accomplish, or because of time constraints to complete a given job.
 - d. Responsibility to others Responsibilities here may include responsibility to others / other matters. In many cases responsibility to others is more potent as a source of stress.
 - e. Opportunity to develop career

These sources of stress are aspects as a result of the interaction between the individual and the organizational environment that affects a person's perception of the quality of his career development.

3. Stress work sourced from groups and organizations
 - a. Stress that comes from the Stress group here comes from the interaction of individuals in a group caused by differences between them, both social and psychological differences, stress that comes from groups such as:
 1. loss of cohesiveness group.
 2. Absence is adequate. support that
 3. Intra and inter-group conflict. Referred to conflict is the existence of that action contrary between two people or more.
 - b. Stress sourced from this Stress organization arises from the wishes of the organization or institution in connection with the achievement of the objectives of the organization or institution. Various kinds of stress that comes from the organization, among others:
 1. Organizational climate. An organization not only has a difference in the physical structure but also in the attitude and behaviour of its work. Interaction between individuals, organizational structure and organizational goals is generally called the organization's climate.
 2. Organizational structure. Stress arising from the prevailing organizational structure in the institution.
 3. Organizational territory. Terms that describe the personal space or arena of one's activity, the place where they work, work or joke.
 4. Technology. What technology means here are organizational ways of turning input sources into desired outcomes or outputs.
 5. Influence of leadership. One of the factors that influence the data of work, climate and group activity is how its leader.

Employee Performance

Mangkunegara (2009) argues that the performance of employees is the work of quality and quantity achieved by an employee in performing their duties in accordance with the responsibilities given to him. According Sedarmayanti (2009: 50), performance or performance translated into performance, also means job performance, implementation work, achievement of work or work / performance / job performance. Performance has a close relationship with productivity issues because it is an indicator in determining how efforts to achieve high levels of productivity within an organization. In relation to that, the effort to conduct an assessment on the performance of an organization is important.

Suwatno and Priansa (2011) stated that performance is a performance or performance performance. Performance can also be interpreted as work performance or the implementation of work or performance results. L.R Sayle and Strauss in Sedarmayanti (2009), stated that performance standards need to be formulated to serve as benchmarks in comparing what has been done with what is expected, the relation to the job or position entrusted to a person.

Hypothesis

Hypothesis in this research are: allegedly workload and work stress partially and simultant have an effect on to employee performance at Tax Consultant Office Lucky Kartanto and Rekan.

METHODOLOGY

Population and Sample

The population in this study are employees at Tax Consultant Office Lucky Kartanto and Partners, which based on data in October 2017 employed by 30 employees consisting of administration department 3 persons, Junior Consultant 15 persons, Senior Consultant 10 persons and Partner 2 person. population in this study amounted to

only 30 people, sampling using saturated sampling technique. Saturation sampling is taking the entire population into a sample.

Method Of Collecting Data

In order to collect primary data, researchers conducted a direct study, namely:

1. Observation is a complex process, a process composed of various biological and psychological processes. Two of the most important are the processes of observation and memory (Sugiyono, 2012). In this research, observation is done at Tax Consultant Office of Lucky Kartanto and Partners.
2. Interview is a meeting of two people to exchange information and ideas through question and answer, so that can Construct the meaning in a particular topic (Sugiyono, 2012). Interview conducted with the leadership and employees Tax Consultant Office Lucky Kartanto and Partners.
3. Questionnaire is a technique data collection is done by giving a set of questions or written statement to the respondent to be answered (Sugiyono, 2012). Questionnaires in this study consisted of respondent characteristics, statements on workload and work stress variables and statements on performance variables.

Data Analysis Method

To determine the effect of workload and work stress on employee performance using the method of analysis used is multiple linear regression as Follows :

$$Y' = a + b_1X_1 + b_2X_2 + e$$

Where

Y	= Employee Performance
A	= Constants
b ₁	= Regression Coefficient for Work load
b ₂	= Regression Coefficient for Work Stress
X ₁	= Work Load
X ₂	= Work Stress

RESULTS

Identify Workload

Tax Consultant Office Lucky Kartanto and Partners in Sidoarjo as a company engaged in tax consulting services have employees who have to work as maximally as possible, in the hope of maximizing revenue. So that every employee feels the work load. The workload of employees at the Tax Consultant Office of Lucky Kartanto and Partners in Sidoarjo can be known from their responses to the proposed statement. A statement consisting of the current number of employees is enough to handle the job, the targets to be accomplished in the work are clear, the time to complete the task is clear enough, you do the same work every day and during the hour you are also working your work.

Identification of Working Stress

Job stress occurs because of the workload felt by employees at the Tax Consultant Office Lucky Kartanto and Partners in Sidoarjo can be known from the responses of respondents to the statement consisting of you do not have enough time to complete the job, the burden of your work task is too heavy, you have to work superfast in completing the job, you have conflicts in performing tasks assigned by different bosses, and company targets and task demands are too high to burden your work.

Performance Identification

Performance of employees is the performance produced both individually and the Tax Consultant Office Lucky

Kartanto and Partners in Sidoarjo can be known from the responses of respondents to a statement consisting of you can complete the task on time, the number of work to meet the expected demands, trying to seriously finish the job with thoroughly, you do not like to procrastinate the work to be completed and you arrive on time.

Effect of Workload and Job Stress on Employee Performance (See Appendix)

The influence of workload and work stress on Tax Consultant Office Lucky Kartanto and Rekan in Sidoarjo is known from primary data of research processed with Microsoft Excel 2016, with the following equation:

$$Y = 35,917 - 0,656 X1 - 0,1515 X2$$

Based on the above equation can be explained:

1. The constant of 35.917 is the employee's performance before it is influenced by the variable workload and work stress.
2. Regression coefficient of -0.656 X1, indicating that the workload negatively affect the performance and if the workload increased one unit will decrease the performance of 0.656.
3. Regression coefficient of - 0.1515 X2, shows that job stress negatively affect the performance and if the work stress increases one unit it will decrease the performance of 0.1515

Proof of Hypothesis (See in Appendix)

Proof of hypothesis in research using t test and F test and coefficient determination (R) as follows:

1. The result of statistical test (t test) The statistical test (t test) is known from t arithmetic of $n-k (30-3) = 27$ in alpha 5%
 - a. In the workload variable $t \text{ arithmetic} > t \text{ table}$, it can be stated that statistically workload variable significantly affect employee performance. Thus the hypothesis in this study is acceptable.
 - b. At work stress variable $t > t \text{ table}$ then it can be stated that statistically work stress variable significantly influence employee performance. Thus the hypothesis in this study was rejected.
2. Statistical test results (F test)

F test can be known from comparison of F arithmetic and F table. Can be known that the F test obtained $F \text{ arithmetic} > F \text{ table}$, it can be stated statistically variable workload and work stress significantly affect employee performance. Thus the hypothesis in this study can be rejected.

3. The result of determination coefficient test (R²) can be known in know the value of coefficient of determination (R²) on R Square column equal to 0,76, which means that coefficient value of determination or 76% variable workload and work stress that it have influence of employee performance at the Tax Consultant Office Lucky Kartanto and Partners in Sidoarjo and the rest of 24% influenced by other variables not included in this study such as compensation, discipline and style of leadership.

CONCLUSION

Based on the results of research and discussion as follows:

Conclusion

The result of linear regression equation is known work load and work stress negatively affect the performance of employees at Tax Consultant Office Lucky Kartanto and Partners in Sidoarjo. T test results obtained on the variable workload significantly affect the performance and work stress significantly affect the performance. Furthermore F test results are known that jointly workload and work stress significantly

affect the performance of employees at the Tax Consultant Office Lucky Kartanto and Partners in Sidoarjo. The result of coefficient of determination (R^2) obtained 0,76 or 76 % variable of work load and work stress give influence of performance of Tax Consultant Office Lucky Kartanto and Partners in Sidoarjo and the rest equal to 24 % influenced by other variable not included in this research like compensation, discipline and style of leadership.

Suggestion

Workload that gives a negative effect on the performance, for the workload of employees should be lowered through the division of labor in accordance with the basic tasks that have been set. Employee job stress should be improved so that the performance of each employee can be improved. For later researchers can add other variables that affect performance such as compensation, discipline and leadership style.

Implication

Implication of This Study is make solution to increase Job Performance with control the Work overload and Job Stress, so the Performance can be Maintain regularly.

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APPENDIX

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0,876938
R Square	0,769021
Adjusted R Square	0,751911
Standard Error	4,384849
Observations	30,000000

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	2	1728,374	864,1868763	44,94677	2,56E-09
Residual	27	519,1262	19,22689806		
Total	29	2247,5			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95,0%</i>	<i>Upper 95,0%</i>
Intercept	35,91733	3,12165	11,50589	0,00000	29,51224	42,32242	29,51224	42,32242
X Variable 1	0,65668	0,09650	6,80503	0,00000	0,85468	0,45868	0,85468	0,45868
X Variable 2	0,15151	0,05725	2,64658	0,01340	0,26897	0,03405	0,26897	0,03405