The Influence of Work Stress and Workload on Employee Performance Through the Work Environment at SAMSAT Makassar City

Aryo Dwi Wibowo  
Student of Magister Program of Economic Science, STIE AMKOP, Makassar, Indonesia  
aryowibowo@yahoo.com

Hasmin Tamsah, Umi Farida, Irwan Rasyid  
STIE AMKOP, Makassar, Indonesia  
hasmintamsah@gmail.com, umi.unm@gmail.com, irwanrasyid@gmail.com

Meizar Rusli  
Universitas Pancasila, Jakarta, Indonesia  
meizar@univpancasila.ac.id

Yusriadi Yusriadi  
Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Makassar, Indonesia  
yusriadi.yusriadi@uqconnect.edu.au

Saidan Zulfiqar bin Tahir  
Universitas Iqra Buru, Maluku, Indonesia  
saidnazulfiqar@gmail.com

Abstract
This analysis aims to quantify and evaluate the effect of work stress and workload on employee efficiency through the work atmosphere in the SAMSAT Work Area in Makassar Region. This research performed at UPTD SAMSAT Makassar City, and the implementation period was one month, namely in July 2019. The analysis design used was consistent with a quantitative approach. The population is 135 employees in SAMSAT Makassar District. Meanwhile, the number of samples analysed in this analysis was 135 workers, where the sampling method was saturated, i.e., the whole population was used as a sample. A negative impact on employee morale, a high degree of tension can affect performance and even contribute to adverse outcomes. Job stress in the work field of SAMSAT Makassar demonstrates a danger that can have detrimental effects if anxiety is not tackled, and the work stress that occurs can weaken performance. Different things are seen in the workload, which is known to be a motivating force in developing a healthy work environment and its effect on positive performance changes. It is considered that not all workloads harm an individual but that the workload provided will facilitate organizational objectives. Furthermore, the job environment as a moderating variable in this analysis positively impacts the workload and not on its relationship to work tension. The research implications suggest that the company's work tension decreases efficiency while the workload increases performance.

Keywords
work stress, workload, work environment, performance, Indonesia

1. Introduction
The organization's success is closely connected to the effect of human resources (HR) on the organization. HR is the company's primary guiding force to carry out all its operations in an attempt to accomplish its objectives (Deery and Jago; Claus; Rumengan et al.).
Human resources problems are a concern in management itself because the effectiveness of leadership and others relies on current human resources (Wahab; Razak Munir, Gunawan; Potale et al.). When workers of a human resource organization work efficiently, the company can continue to operate effectively. In other words, the survival of a business depends on its staff or workers (Khairat et al.; Angraeni et al.; Fandi; Ruslan et al.).

Employment stress occurs due to a situation/condition of tension surrounding opportunities, limitations, and demands (Robbins,

Prinsip-Prinsip Perilaku Organisasi). Job stress is a type of reaction that a person has to a circumstance or situation that is both physically and mentally excessive, both internally and externally, due to pressure and job demands (Fitri; Azlina Mohd Kosnin and Shiqah Jantan; Novitasari et al.; Nuraini et al.). Stress conditions can lead to frustration at work and even reduce output (Wartono; Paramita and Sendow; Fandi). One of the reasons that play a significant role in employees' job tension at UPTD SAMSAT is the mission demands imposed on employees by their expertise, abilities, experience, strengths, desires, and assignments.

The workload is one of the considerations considered in assessing workers' efficiency (Haryanti et al.; Sitepu; Rizqiansyah), as is the case with UPTD SAMSAT Makassar. The crucial factor that must be avoided regarding the workers' workload is excessive task distribution. It can lead to a discrepancy between the workload and the number of employees who have to complete work or work. Other problems that can be triggered by a too low workload are delays and slow down the company's efficiency. Heavy or light workloads can affect job inefficiency (Handoko).

As the burden on workers dramatically influences the resultant employee's efficiency, high work stress often affects employees who hold several positions that are not necessarily part of their work, as employees become inefficient in their work, such as workloads and interrelated work stress, and impact organizations and agencies. Based on the above explanation, the conditions in the UPTD SAMSAT involve a relaxed working situation by paying attention to different things that may affect it, such as job stress, workload, and work climate.

2. Method
This research uses a correlation design, specifically the relationship between independent variables and the dependent variable. The independent variables in this analysis are job stress (X1), workload (X2), work environment (Y1), while the dependent variable is employee output (Y2). The research uses a methodological approach. This research was conducted at UPTD SAMSAT Makassar District, with an implementation period of one month, namely in July 2019. The population in this sample was all SAMSAT Makassar City Area 1 and 2, with 135 workers. While the number of samples analysed in this analysis was 135 workers, the sampling process was saturated, i.e., the whole population was used as a sample. The methods for gathering data in this research include observation, questionnaires, and recording (A’yun et al., 2017). The variables in this analysis were calculated using a similar scale range of 1-5. The number 1 (one) indicates that the criterion is strongly opposed, and the scale 5 (five) demonstrates that the standard is strongly compatible with the questionnaire's argument.

3. Result
3.1 Result
This analysis is using SPSS 25.0 for the browser. The validation test with a significance level of 0.05 and the 2-tailed test compared the r-count with the r-table. The r-count value is taken from Cronbach Alpha in the Correlated Item-Total Correlation column of the SPSS. The r-table is handled using the formula df = n-2 (Sugiyono). Thus, the number of samples in this analysis was 135, which means that df = 135-2 = 133, the r-table value obtained was 0.169. It is understood from the data analysis results that each question item is correct (work stress, workload, work environment, and employee performance). Besides, the reliability checking of all query items from each analysis variable used by Cronbach Alpha (coefficient alpha) is usually assumed to be accurate if the Cronbach Alpha value is >0.6 (Hall).

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach's Alpha</th>
<th>Cut of Point</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work stress (X1)</td>
<td>0.726</td>
<td>≥ 0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Workload (X2)</td>
<td>0.638</td>
<td></td>
<td>Reliable</td>
</tr>
<tr>
<td>Work Environment (Y1)</td>
<td>0.693</td>
<td></td>
<td>Reliable</td>
</tr>
<tr>
<td>Performance (Y2)</td>
<td>0.616</td>
<td></td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: Data processed results, 2019

From Table 1, the reliability test using Cronbach's Alpha method can be seen that the value of the measured reliability coefficient is 0.60. Based on the results of data processing in this reliability test, the reliability
coefficient value (Cronbach's Alpha) for the work stress variable (X1) is 0.726; workload variable (X2) is 0.638; the image of the work environment variable (Y1) is 0.693 nd the performance variable (Y2) is 0.616. Because all Cronbach's Alpha values for each variable are above the cut-point of 0.60, it can conclude that all variables have an acceptable level of reliability.

### 3.2 Path Analysis Model I

The work stress test findings in the work setting indicate the regression coefficient (b1) = 0.009 with a significance level of 0.959. It means negligible (Sig>0.05) or depending on the values of t-count and t-table, where the t-table value obtained is 1.978 if the value of t-count>t-table has a meaningful effect. Based on the equations in the table above, the t-count value is 0.065 <t-table 1.978. It is thus reported that the job stress variable has no impact on the work environment. The extent of the effect of Work Stress on the Work Environment found in the unstandardized beta coefficients of 0.009 means that any time there is a rise in Work Stress, the work environment will be impacted by 0.009. Thus, the work environment component is affected by the work tension of 0.009. at the same time, the remainder is influenced by other variables beyond the model being tested. And the association or connection between work tension and the work environment can be found in the uniform coefficients of 0.005.

The workload test findings in the working setting reveal that the regression coefficient value (b2) = 0.425 with a significance level of 0.001. It means essential (Sig <0.05), is the same if you look at the t-count and t-table values, where the t-table value obtained for 1.978 if the t-count value has a significant effect. Based on the equations in the table above, the t-count value is 3.365>t-table 1.978. It is also reported that the workload variable has a favourable and essential impact on the work environment. The extent of the effect of workload on the work environment is found in unstandardized beta coefficients of 0.425 or 42.5 percent. It means that any time the workload changes, the work environment will be influenced by 42.5 percent. As a result, the work environment level is impacted by a workload of 42.5 percent. At the same time, the remainder is determined by other influences beyond the model being tested. Simultaneously, the association or association between workload and job environment can be found in a standardized coefficient of 0.281 or 28.1 percent.

The findings of the path analysis Model I of the impact of Work Tension (X1) and Workload (X2) on the Work Environment (Y1) in the SAMSAT Makassar Work Area are as follows:

\[
Y_1 = \alpha + \beta_1 X_1 + \beta_2 X_2 + e
\]

\[
Y_1 = 23,091 + 0.009X1 + 0.425X2 + 0.9596
\]

### 3.3 Path Analysis Model II

The work stress test findings in the work setting indicate the regression coefficient (b1) = 0.009 with a significance level of 0.959. It means negligible (Sig>0.05) or depending on the values of t-count and t-table, where the t-table value obtained is 1.978 if the value of t-count>t-table has a meaningful effect. Based on the equations in the table above, the t-count value is 0.065 <t-table 1.978. It is thus reported that the job stress variable has no impact on the work environment. The extent of the effect of Work Stress on the Work Environment found in the unstandardized beta coefficients of 0.009 means that any time there is a rise in Work Stress, the work environment will be impacted by 0.009. Thus, the work environment component is affected by the work tension of 0.009. at the same time, the remainder is influenced by other variables beyond the model being tested. And the association or connection between work tension and the work environment can be found in the uniform coefficients of 0.005.

The workload test findings in the working setting reveal that the regression coefficient value (b2) = 0.425 with a significance level of 0.001. It means essential (Sig <0.05), is the same if you look at the t-count and t-table values, where the t-table value obtained for 1.978 if the t-count value has a significant effect. Based on the equations in the table above, the t-count value is 3.365>t-table 1.978. It is also reported that the workload variable has a favourable and essential impact on the work environment. The extent of the effect of workload on the work environment is found in unstandardized beta coefficients of 0.425 or 42.5 percent. It means that any time the workload changes, the work environment will be influenced by 42.5 percent. As a result, the work environment level is impacted by a workload of 42.5 percent. At the same time, the remainder is determined by other influences beyond the model being tested. Simultaneously, the association or association between workload and job environment can be found in a standardized coefficient of 0.281 or 28.1 percent.

The findings of the path analysis Model I of the impact of Work Tension (X1) and Workload (X2) on the Work Environment (Y1) in the SAMSAT Makassar Work Area are as follows:

\[
Y_1 = \alpha + \beta_1 X_1 + \beta_2 X_2 + e
\]

\[
Y_1 = 23,091 + 0.009X1 + 0.425X2 + 0.9596
\]
The work stress test results on employee performance show that the regression coefficient \((b_3) = -0.016\) with a significance level of 0.865. It has a negative and insignificant effect on the t-count, and t-table values, where the t-table value obtained is 1.978. If the value of t-count> t-table, there is a significant effect. Based on the calculations in the table above, the t-count value is -0.171 < t-table 1.978. Thus, it is stated that the Job Stress variable has a negative and insignificant effect on employee performance. The relationship or correlation between work stress and employee performance can be seen in the standardized coefficients of -0.015.

The workload test results on employee performance show that the regression coefficient \((b_4) = 0.106\) with a significance level of 0.242. It means insignificant (Sig> 0.05), the same thing if you look at the t-count and t-table values, where the t-table value obtained for 1.978 if the value of t-count> t-table then there is a significant effect. Based on the calculations in the table above, the t-count value is 1.175 < t-table 1.978. Thus, it is stated that the Workload variable has a positive and insignificant effect on employee performance. The relationship or correlation between workload and performance can be seen in the standardized coefficients of 0.106 or 10.6%.

The work environment test results on employee performance show that the regression coefficient \((b_5) = 0.007\) with a significance level of 0.906. It means that it has a positive and insignificant effect, based on the t-count and t-table values, where the t-table value obtained is 1.981, if the t value -count> t-table, then there is a significant effect. Based on the calculations in the table above, the t-count value is 0.118 < t-table 1.978. Thus, it is stated that the Work Environment variable does not have a significant effect on employee performance.

### 3.3 Direct Effect, Indirect Effect, and the Total Effect

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Dependent Variable</th>
<th>Symbol</th>
<th>Beta Coefficient</th>
<th>Sig.</th>
<th>SE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work Stress (X1)</td>
<td>Work Environment (Y1)</td>
<td>X1 → Y1</td>
<td>0.009</td>
<td>0.949</td>
<td>0.136</td>
</tr>
<tr>
<td>Workload (X2)</td>
<td>Work Environment (Y1)</td>
<td>X2 → Y1</td>
<td>0.425</td>
<td>0.001</td>
<td>0.126</td>
</tr>
<tr>
<td>Work Stress (X1)</td>
<td>Performance (Y2)</td>
<td>X1 → Y2</td>
<td>-0.016</td>
<td>0.865</td>
<td>0.090</td>
</tr>
<tr>
<td>Workload (X2)</td>
<td>Performance (Y2)</td>
<td>X2 → Y2</td>
<td>0.106</td>
<td>0.242</td>
<td>0.106</td>
</tr>
<tr>
<td>Work Environment (Y1)</td>
<td></td>
<td>Y1 → Y2</td>
<td>0.007</td>
<td>0.906</td>
<td>0.060</td>
</tr>
</tbody>
</table>

Source: Computing Results, 2019

The beta coefficient of the influence of work stress \((X1)\) on the image of the work environment \((Y1)\) is 0.009 with a SE value of 0.136 at a significance level of 0.949. The coefficient indicates that the work stress \((X1)\) has a positive effect on the image of the work environment \((Y1)\). This means that an increase in work stress \((X1)\) will be followed by the rise in the image of the work environment \((Y1)\), with the assumption that other factors that affect the size of the idea of the work environment \((Y1)\) are considered constant. The beta statistic value of the work stress influence coefficient \((X1)\) on the image of the work environment \((Y1)\) is 0.009 with a significance of 0.0949 or below 0.05. This means that the work stress \((X1)\) has a positive and significant effect on the image of the work environment \((Y1)\)

### 3.4 Total Effect

Based on the results of the scheme as presented in table 3, the total effect, the independent variables, namely work stress and workload on performance, can be seen in the following table:

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Dependent Variable</th>
<th>Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work Stress (X1)</td>
<td></td>
<td>0.015</td>
</tr>
<tr>
<td>Workload (X2)</td>
<td>Performance (Y2)</td>
<td>0.108</td>
</tr>
<tr>
<td>Work Stress (X1)</td>
<td></td>
<td>0.007</td>
</tr>
</tbody>
</table>

Source: Computing Results, 2019

Total work stress \((X1)\) on performance \((Y2)\) are equal to the direct effect plus the indirect effect, namely 0.015. This indicates that the facility can increase performance by combining direct and indirect effects of 0.015. The total effect of workload \((X2)\) on performance \((Y2)\) is equal to the direct impact plus the indirect effect, namely: 0.108. This indicates that the quality of workload can increase performance by combining the direct and indirect impact of 0.108. The total effect of work stress \((Y1)\) on performance \((Y2)\) is 0.007. This indicates that the idea of the work stress can increase performance through the combination of direct and indirect effects of 0.007.
4. Discussion

The impact of variable work tension on the workplace environment is positive and negligible. This study's findings are in line with research (Muttaqillah dkk; Azlina Mohd Kosnin and Shiqah Jantant), which suggests that job tension does not have a significant impact on the working environment. At present, job stress has become an epidemic in the working world. Other studies that are compatible with this study are (Syafii and Lindawati, and Khoirunnisa Isnaining), which suggest that job stress does not have a meaningful and essential effect on the working environment.

The effect of the workload vector on the work atmosphere is optimistic and negligible. The analysis results are consistent with the observations (Sutoyo; Tjiabrata; Leonardo Hendy Lukito) that the workload has a positive effect on the work environment. The excessive workload can create an unpleasant working environment or atmosphere for employees (Wahyuningsih et al., 2019). The excessive workload can contribute to tension at work. Conversely, a lack of workload can cause losses to the company or department. The government's responsibility for the job is not in line with the workforce's expertise, so that it will lead to mistakes for employees around work. According to (Nitsemito), the responsibility of corporate tasks or workers' workload should be fairly spread, which can result in a better or even a better allocation of work and not so little work because it may affect the workload. The analysis results are consistent with the observations (Sutoyo; Tjiabrata; Leonardo Hendy Lukito), that the workload has a positive effect on the work environment. The excessive workload can create an unpleasant working environment or atmosphere for employees. The excessive workload can contribute to tension at work.

Conversely, a lack of workload can cause losses to the company or department. It is undeniably clear that there is a great deal of workload in any organization, particularly in terms of work that is specifically connected to customers (the community). Several hurdles emerge due to so much work, such as in terms of quantity of work, work accomplishment goals, work suitability, and working conditions themselves.

The effect of variable work tension on the output of workers is detrimental and negligible. These research results are consistent with the findings (Okta and Wulandari; Leonardo Hendy Lukito), that work stress has a negative (negative) effect on employee efficiency. Job stress is the product of any activity or environmental circumstance that can lead to unreasonable psychological and physical demands on an individual. Cartwright and Cooper (Mangkunegara) say that job stress triggers feelings of tension and exhaustion, which is encountered when multiple requests are put on it, and often exceeds its intensity. According to (Robbins, 2018) two causes can cause stress: (1) operational factors, including duties, responsibilities, and behavioural demands; (2) personal characteristics, including family, emotional, and even economic difficulties.

The effect of the factors Workload on Employee Efficiency is positive and negligible. This analysis refutes the findings (Leonardo Hendy Lukito; Paramita and Sendow) in his research The Impact of Workload and Pay on Employee Efficiency at the Tabanan Regency Regional Government Secretariat. The findings revealed that the workload had a negative and essential impact on the output of workers. This effect means that the lower the workload of workers, the better the efficiency of personnel at the Regional Secretariat of the Tabanan Regency Government.

The effect of the job environment factors on the success of workers is favourable and negligible. These findings are consistent with the research results (Budianto and Kartini) in their study entitled The Impact of Work Climate on Employee Efficiency at PT. Perusahaan Gas Negara (Persero) SBU Distribution Region I Jakarta. The findings revealed that the workplace environment had a favourable impact on the success of workers.

The effect of the Job Stress Variable on Employee Efficiency across the Work Environment is negative and essential. As with the direct impact of the job stress variable on previous employee results, there is also a negative meaning in the intervention variable's work environment.

The effect of the Workload variable on Employee Efficiency across the Work Environment is optimistic and essential. It suggests that employees' workload, using intermediate work environment factors, will help boost the efficiency of employees at SAMSAT Makassar. Employees with an excess workload will speed up the completion of work rapidly, thereby allowing them to achieve faster.

5. Conclusion

Based on the findings of the research and discussion in the previous chapter, some conclusions can be drawn that there is a connection between the variables of job tension, workload, work atmosphere, and employee performance in SAMSAT Makassar City. Employment stress is a variable that hurts the performance of workers. A high degree of stress decreases performance and even contributes to adverse outcomes. Job stress in...
the work field of SAMSAT Makassar demonstrates a danger that can have detrimental effects if anxiety is not tackled, and the work stress that occurs can weaken performance. Different things are seen in the workload, which is known to be a motivating force in developing a healthy work environment and its effect on positive performance changes. It is considered that not all workloads hurt an individual but that the workload provided will facilitate organizational objectives. Furthermore, the job environment as a moderating variable in this analysis positively impacts the workload and not on its relationship to work tension. The research implications suggest that the company’s work tension decreases efficiency while the workload increases performance.

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Bibliography
Aryo Dwi Wibowo is a student at Magister Program of Economic Science of STIE AMKOP, Indonesia. His areas of interest and research include social science, sociology, and economic. He has published some articles in international journals.

Hasmin Tamsah is a lecturer at Economics Department of STIE AMKOP, Indonesia. His areas of interest and research include economic, management, management human resource. He has published some books and many articles in national and international journals. He is a reviewer and editor in some local and international journals.

Umi Farida is a lecture at Economics Department of STIE AMKOP, Indonesia. Her areas of interest and research include social science, economic, management, and human resource. She has published some books, articles in national and international journals.

Irwan Rasyid is a lecture at Economics Department of STIE AMKOP, Indonesia. Her areas of interest and research include social science, sociology, economic and management. He has published some articles in national and international journals.

Meizar Rusli is a lecturer at tourism Department of Universitas Pancasila, Indonesia. His areas of interest and research include tourism. He has published some articles in national and international journals.

Yusriadi Yusriadi is a lecturer at Public Administration Department of Sekolah Tinggi Ilmu Administrasi Puangrimagalatung, Indonesia and chancellor on Sekolah Tinggi Ilmu Hukum Pengayoman. His areas of interest and research include social science, political science, sociology, legal studies, and public administration. He has published some books and many articles in national and international journals. He is a reviewer and editor in some local and international journals.

Saidna Zulfiqar Bin-Tahir is a lecturer at English Education Department of Universitas Iqra Buru, Indonesia. His areas of interest and research include teaching media, TEFL, Arabic and Linguistics, and Multilingual Education. He has published some books and many articles in TEFL, ICT in language learning, and Multilingual teaching and learning.