The Effect of Role Conflict and Workload on Employee Performance Mediated by Work Stress: Study on Aceh Financial Management Board

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Abstract

This study aims to see the effect of role conflict and workload on employee performance mediated by work stress. The object is all employees at the Aceh Financial Management Board (BPKA). This research has population as much as 130 people, and sample is taken using census method, so the sample is as much as population, 130 respondents. The results after testing prove that role conflict affects the performance of employees, workload does not affect the performance of employees, conflict of role affects the work stress of employees, workload affects the work stress of employees, work stress affects the performance of employees, work stress mediates partially the influence of role conflict on the performance of employees, and work stress mediates fully the effect of workload on the performance of employees of the Aceh Financial Management Board. These all results are the novelty in building the model developed, and the object is also the new one. The limitation lies in the scope of research, with one object. This model can be a reference both for academician and practical persons. For academic, this model provides the new premises of causality theories based from the previous ones. For the practical, this model is a reference to formulate and develop the policies in human resource management field.

Keywords: Role Conflict, Workload, Work Stress, Performance...

1. Introduction

The performance of a government institution cannot be separated from the available human resources. Human resources are active planners and actors in the organization. Without human resources, the organization cannot achieve its objectives. However, the performance of employees is inseparable from the work stress. Work stress causes employees’ concentration to be disrupted in carrying out their work. Consequently, work stress makes the employee's performance not optimal, and will reflect poor performance. The relevant thing was also revealed by (Ahmed, 2013); and (Goswami, 2015). They state that employee work stress can reduce employee performance.

Based on the pre survey on the Aceh Financial Management Board (BPKA) that has been described, some employees argue that they have not maximally worked based on their main tasks and functions. It can be seen from the quality of the results of their work, the amount of work that must be completed to the timeliness of their work. However, the employees complain that they have to do work that is not based on their main tasks and functions and adds to their
workload. This condition causes them not to focus on their own field work and decreases their performance.

The opinions of some of the employees who complained about the role conflicts and workloads that they experienced were different related to the results of financial management by the BPKA. One of the results of financial management by BPKA is the quality management of Aceh’s finance that can be seen from the audit opinion of the Aceh Government’s financial statements in the last two years. The audit data on the financial statements of the Government of Aceh for the 2015 and 2016 fiscal years that have a Fair Without Exception (WTP) reflects that financial management by the BPKA is adequate.

It shows an interesting phenomenon that the existence of role conflicts and excessive workload such as overtime, does not increase work stress. In fact, the theory revealed that the increasing role and workload conflicts, it will increase the work stress of employees (Shah et al., 2011).

Furthermore, pre-survey data shows that, decreasing work stress actually decreases employee performance. This condition is different from the opinion of (Ahmed, 2013) and (Goswami, 2015). They stated that when employees have a low level of work stress, they tend to improve their performance. It is due to the fact that the employees are in a comfortable condition at work, so they try as much as possible, until the achievement of employee performance is achieved.

(Tang and Chang, 2010), (Soltani et al., 2013), (Yasa, 2017) revealed role conflict has an effect on reducing employee performance. That workload has an effect on reducing employee performance is revealed by (Astianto and Suprihadi, 2014), (Kusuma and Soesatyo, 2014), (Adityawarman, Sanim and Sinaga, 2015). Furthermore, that work stress mediation relates the influence of role conflict and workload on employee performance is expressed by (Shabbir and Naqvi, 2017) and (Yasa, 2017).

This condition shows the difference between the phenomena and the theory and the results of the previous research. The phenomenon that occurs is that employees complain when there are role conflicts and excessive workloads, they will continue to complete their work. Meanwhile the theory and results of previous studies revealed role conflict and workload through work stress reduce employee performance.

2. Literature Review

Performance of Employee

Performance is the result of work in the quality and quantity that can be achieved by an employee in carrying out tasks in accordance with the responsibilities given to him a (Yasa, 2017). It can also be said that the performance is a comparison of the results achieved with the participation of the workforce per time unit. Performance can be said as an expression such as output, efficiency and effectiveness often associated with productivity.

According to (AR, Musnadi and Chan, 2018) the performance of employees is a performance challenge that must be borne by each employee as according to their duties and functions. The workload is the number of activities or the total number of jobs that have become the responsibility of employees who must be resolved.

The theoretical model of employee performance as revealed by (Simanjuntak, 2011), namely employee performance is inseparable from management, organizational performance and organizational support. He mentioned that the model is an illustration of the fluctuations in
individual performance caused by these three factors. Theories related to employee performance are explained by the theory of X and the Y theory found by (Henne and Locke, 1985) in (Yasa, 2017).

Employee performance indicators are items for measuring employee performance. These indicator items will later be translated into statements in the research questionnaire, so that the respondents can respond to the questionnaire. (Robbins and Coulter, 2016) reveals that there are five indicator for measuring the performance of employees as individuals, namely:
1) Quality
2) Quantity
3) Stipulation of Time
4) Effectiveness
5) Independence

Work Stress

The stress of work is a condition of a steady-state condition that creates the existence of imbalance physic and psychicism which influences emotions, the process of thinking, and the conditions of an employee (Yasa, 2017). People who have experienced stress will become nervous and they will feel a negative anxiety so that they will often become angry, aggressive, not able to relax, or show the uncooperative attitude (Yasa, 2017).

The work stress model "Organizational Stressor and Heart Disease" presented by (Markuwati, Rahardjo and Setyawati, 2015) the causes of stress includes more dominant individual levels. Individual level stress is directly related to one's job duties. Generally these individual level stresses are like:
1) Role overload
2) Role conflict
3) Role ambiguity
4) Responsibility for other people

Work stress indicators according to (Robbins and Coulter, 2016) :
1) Task Demands
2) Role Demands
3) Interpersonal Demands
4) Organizational Structure
5) Organizational Leadership

Role Conflict

According to (Rizal, Adam and Ibrahim, 2017) role conflict arises because of the incompatibility between expectations conveyed to individuals in organizations and others inside and outside the organization. It can be seen from the conflict between young employees and senior employees in carrying out their duties and functions.

Hanna and Firnanti (2013) revealed that there are five role conflict indicators, which can assess the role conflict, namely:
1) Human resources, which are very important resources in an organization that should not be ignored.
2) Putting aside the rules, which means that the attitude of looking at rules is not a thing that must be obeyed.
3) Unnecessary activities, which are activities considered not useful in supporting activities.
4) Unclear directions, which are multi-interpretive instructions on activities to be carried out, resulting in confusion in working.
5) Adequacy of authority, which is the proportion of responsibility for the activity

**Work Loads**

According to (Anita, Nasir and Mukhlis, 2013) the factor of mismatch in placing the position of the employee with the workload so that the work interest / motivation decreases, or because the distribution of employees in the work unit has not referred to the actual organizational / board needs in terms of infrastructure / infrastructure has been very supportive of employees in completing their work.

The theoretical model of workload is expressed in the classical management theory of scientific management, namely (Garwig, 1969) in (Sitepu, 2013). He revealed that it is important to organize a share of the labor force in relation to the work of the division of labor, so that all the work can be taught in a particular skill. Every employee will demand the special responsibility in accordance with his specialist. Thus the performance of each individual can be measured and organized (Sarinah, 2017).

Charles in Sarinah (2017) revealed that it is very important for the division of labor (devision of labor) to analyze individual workloads which will later reflect the workload of the organization. In addition, he also stated that individual workloads will increase if employees move from one job to another, the employee must readjust to his new job. As a result, it will add to the workload and hinder the progress and affordability of workers, for that specialization is needed in his work.

(Putra, 2012) workload indicators consist of:
1) Targets to be achieved
2) Job Condition
3) Job Standards
4) Number of Employees
5) Engagement of work

**Research Hypotesis**

From the discussion of fact and theory above, the authors formulate the research hypothesis as follows.

H1: the role conflict affects the performance of employees of the Aceh Financial Management Board.
H2: workload does not affect employee performance
H3: conflict of role affects the work stress
H4: workload affects the work stress
H5: work stress affects employee performance
H6: conflict Role affects Employee Performance through Work Stress
H7: workload affects Employee Performance through work Stress

3. Method
The research object is Aceh Financial Management Board (BPKA) and the respondent is its employees. This research has population as much as 130 people, and sample is taken using census method, so the sample is as much as population, 130 respondents. The data is collected by using questionnaires. The questionnaire method is a series of questions that are arranged systematically, then sent to be filled in by respondents. After being filled, the questionnaire is sent back (Bungin, 2008). Questionnaire used is a type of choice to make it easier for respondents to give answers, because alternative answers have been provided and only require a shorter time to answer. The questionnaire contains questions related to the research variable.

The equipment for analyzing the data used in the mini-study is a structural modeling (SEM) with the help of the mAmos program. The same model of SEM is a group of statistical techniques that allow testing of a series of relationships to be relatively complicated (Ferdinand, 2014). SEM is able to enter latent variables into the analysis. Latent variables are unobserved concepts that are approximated by observed or measured variables obtained by respondents through data collection methods (survey, test, observation) and often called manifest variables (Latan and Ghozali, 2012). The advantages of the application of SEM in management research is due to its ability to confirm dimensions of a concept or factor that is very commonly used in management and its ability to measure.

4. Result

SEM Analysis

The results of data processing for full analysis of SEM models are shown in Figure 1.
Based on Figure 1, it explains the influence of each variable, namely:
1) The effect of role conflict on performance is negative -0.312, which means that the higher the role conflict the most likely it will reduce employee performance.
2) The effect of workload on performance is negative -0.063, which means that the higher the workload the most likely it will reduce employee performance.
3) The effect of conflict role on work stress is positive 0.673, which means that the higher the role conflict the most likely it will increase the stress of employee work.
4) The effect of workload on work stress is positive 0.477, which means that the higher the workload the most likely it will increase the stress of employee work.
5) The effect of work stress on performance is negative -0.493, which means that the higher the work stress the most likely it will reduce employee performance.

**Hypothesis Testing**

SEM processing results as shown in Table 1 below.

### Table 1. Hypothesis Testing Results

<table>
<thead>
<tr>
<th></th>
<th>Estimate</th>
<th>S.E.</th>
<th>C.R.</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work Stress &lt;--- Role Conflict</td>
<td>0.673</td>
<td>0.110</td>
<td>6.100</td>
<td>0.000</td>
</tr>
<tr>
<td>Work Stress &lt;--- Workload</td>
<td>0.477</td>
<td>0.066</td>
<td>7.233</td>
<td>0.000</td>
</tr>
<tr>
<td>Employee Performance &lt;--- Role Conflict</td>
<td>-0.312</td>
<td>0.100</td>
<td>-3.131</td>
<td>0.002</td>
</tr>
<tr>
<td>Employee Performance &lt;--- Workload</td>
<td>-0.063</td>
<td>0.063</td>
<td>-0.997</td>
<td>0.319</td>
</tr>
<tr>
<td>Employee Performance &lt;--- Work Stress</td>
<td>-0.493</td>
<td>0.099</td>
<td>-4.984</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Based on the results of SEM analysis in Table 1 and statistical equations (1) and (2), the following results can be formulated:

\[
\text{Work stress} = 0.673 \text{ role conflict} + 0.477 \text{ workload}
\]

\[
\text{Performance} = -0.312 \text{ role conflict} - 0.063 \text{ workload} - 0.4936 \text{ work pressure}
\]

The result of the first hypothesis can be seen in Table 1. Based on the table, it appears that the value of the critical ratio (CR) of role conflict to employee performance is -3.131. This value is then entered into the criteria of accepting or rejecting the hypothesis. It turns out that the Critical Ratio (CR)> 1.967 3.131> 1.967), then Ha1 is accepted, and H01 is rejected. It means that role conflict affects employee performance. The results of this study are in line with the research of (Mukhlis, 2015), (Tang and Chang, 2010), (Markuwati, Rahardjo and Setyawati, 2015) and (Yasa, 2017). They actually reveal that role conflict experienced by employees will negatively affect employee performance. They stated that with the existence of role conflicts that occur in employees themselves, it will have an impact on the decline in employee performance.

The result of the second hypothesis can be seen in Table 1. Based on the table, we can see the value of the critical ratio (CR) of workload on employee performance of -0.994. This value is
then entered into the criteria of accepting or rejecting the hypothesis. It turns out that the Critical Ratio (CR) value <1.967 (0.994 <1.967), then Ha2 is rejected, and H02 is accepted. This means that workload does not affect employee performance. The results of this study are in line with the research of (Mukhlis, 2015) whose research results also concluded that workload had an effect on employee performance.

The result of the third hypothesis can be seen in Table 1. Based on the table, we can see the value of the critical ratio (CR) in relation to the role of work stress at 6.100. This value is then entered into the criteria of accepting or rejecting the hypothesis. It turns out that the Critical Ratio (CR)> 1.967 (6.100> 1.967), then Ha3 is accepted, and H03 is rejected. This means that role conflict affects work stress. The results of this study are in line with the research of (Soltani et al., 2013); (Ngoc and Trinh, 2015); (Markuwati, Rahardjo and Setyawati, 2015); and (Yasa, 2017). They revealed that role conflict has a positive effect on work stress. This shows that the role conflict that occurs in the employee has an impact on the increase in work stress. This condition means that employees will experience an increase in work stress when experiencing role conflict in work.

The result of the fourth hypothesis can be seen in Table 1. Based on the table, we can see the value of the critical ratio (CR) of workload on work stress is 7.233. This value is then entered into the criteria of accepting or rejecting the hypothesis. It turns out that the Critical Ratio (CR)> 1.967 (7.233> 1.967), then Ha4 is accepted, and H04 is rejected. This means that workload affects work stress. The results of this study are in line with the research of (Kusuma and Soesatyo, 2014) and (Shabbir and Naqvi, 2017). They revealed that workload had an effect on work stress. This shows that the workload that natural employees have has an impact on increasing work stress. This condition means that employees will experience an increase in work stress when experiencing workloads at their place of work.

The result of the fifth hypothesis can be seen in Table 1. Based on the table, we can see the value of the critical ratio (CR) of work stress on employee performance is -4.984. This value is then entered into the criteria of accepting or rejecting the hypothesis. It turns out that the Critical Ratio (CR)> 1.967 (4.984> 1.967), then Ha5 is accepted, and H05 is rejected. This means that work stress affects employee performance. The results of this study are in line with the research of (Mukhlis, 2015) and (Anita, Nasir and Mukhlis, 2013) which revealed that work stress has an effect on employee performance. This shows that work stress that natural employees have an impact on increasing or decreasing employee performance. This condition means that employees will experience an increase or decrease in performance when experiencing work stress at their place of work.

Mediation Testing

Testing the mediating effect of role conflict variables on personnel performance can be explained as follows:
Based on Figure 2, it is obtained that the path coefficient between role conflict and work stress is obtained by the path coefficient value of 0.673, while the work stress path coefficient on employee performance is -0.493. The path coefficient between role conflict and employee performance obtained a value of -0.312. Because the direct influence between role conflict and employee performance is significant at 5% and the effect of role conflict on work stress is significant at 5% and the effect of work stress on employee performance is also significant at 5% and indirect influence between role conflict and employee performance is significant at 5%, then it can be concluded that work stress variables act as variables that mediate the relationship between role conflict to employee performance. The role of mediation played by work stress is partially mediating.

The result showS that testing the mediating effect of workload on work stress can be explained as follows:

Based on Figure 3, it is found that the path coefficient between workload and work stress is obtained by the path coefficient value of 0.477, while the work stress path coefficient on employee performance is -0.493. The path coefficient between workload and employee performance obtained a value of -0.063. Because the direct effect between workload and employee performance is significant at 5% and the effect of workload on work stress is significant at 5% and the effect of work stress on employee performance is also significant at 5%, and indirect effect of workload on employee performance is not significant at 5%, it can be concluded that the work stress variable acts as a variable that mediates the relationship between workload and employee performance. The role of mediation played by work stress is fully mediating.
Based on Figure 3, it was found that workload did not significantly influence employee performance through work stress. While workload has a significant effect on work stress. This can be a concern for organizations to reduce employee workloads in order to reduce stress levels of employees. With the decreasing level of work stress will improve employee performance.

5. Conclusion

The results after testing prove that role conflict affects the performance of employees, workload does not affect the performance of employees, conflict of role affects the work stress of employees, workload affects the work stress of employees, work stress affects the performance of employees, work stress mediates partially the influence of role conflict on the performance of employees, and work stress mediates fully the effect of workload on the performance of employees of the Aceh Financial Management Board. These all results are the novelty in building the model developed, and the object is also the new one. The limitation lies in the scope of research, with one object. This model can be a reference both for academician and practical persons. For academic, this model provides the new premises of causality theories based from the previous ones. For the practical, this model is a reference to formulate and develop the policies in human resource management field.

The implications of this research some are mapped. In employee performance variable the lowest indicator is an indicator of effectiveness, this means that employees often ignore cost effectiveness in completing work. This can be the concern of the organization to better socialize the cost effectiveness of completing work. In the work stress variable, the lowest indicator is an indicator of organizational leadership, this means that employees are less comfortable with leadership in the organization. This can be the concern of organizations to pay more attention to the role of leaders by implementing organizational culture well. In the role conflict variable, the lowest indicator is obtained as an indicator of the adequacy of authority, this means that employees often do not work with orders or clear instructions. This can be of concern to the organization to better socialize employees by providing training on leadership. In the workload variable the lowest indicator is an indicator of work engagement, this means that employees often work more than the specified time.

References


23) Soltani, I. et al. (2013) ‘Investigating the effect of role conflict and role ambiguity on
