



THE EFFECT OF WORKLOAD AND PHYSICAL ENVIRONMENT ON AUDITOR PERFORMANCE WITH WORK STRESS AS AN INTERVENING VARIABLE: A CONCEPTUAL MODEL

Bayu Wilantoro¹, Dwi Sunu Kanto², Kabul Wahyu Utomo³

^{1,2} Department of Management, Faculty of Economics and Business, Trilogi University, Jakarta, Indonesia.

ABSTRACT

Work environment has a direct influence on employees' performance. A poor physical environment may lead to employees easily getting sick, stressed, and find difficult to concentrate, resulting in decreased performance. Based on data on the achievement of audit results Inspectorate General of the Ministry of Manpower of the Republic of Indonesia, it was found that the increase in audit burden impacted an auditor's quality of work. This quantitative study aims to find out the effect of workload and physical environment on auditor performance with work stress as an intervening variable at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia.

Keywords

Workload, Physical Environment, Auditor Performance, Work Stress, Conceptual Model.

INTRODUCTION

Darmayanti (2018: 56) stated that the achievement of better auditor performance must be in accordance with certain standards and times, such as: first, the quality of work, which is the quality of completing work by working based on all abilities and skills and knowledge possessed by the auditor. Second, the quantity of work, which is the results of work that can be completed with the target, is the responsibility of the auditor and the ability to utilize the facilities and infrastructure to support the work. Third, punctuality, that is, the punctuality available to complete the work.

Based on data on the performance achievements of auditors in 2021 at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia, all auditors are able to complete audit work according to the determined target. This means that based on timeliness, the auditor is able to show good performance because they are able to complete the report before the deadline. However, this performance achievement must also be seen in terms of quality, which is based on audit standards. Based on data on the achievement of audit results, it was found that along with the increase in audit burden, it has had an impact on several inspectorates whose audit reports are not in accordance with audit standards. This indicates that the increase in audit workload has an impact on the performance of auditors in completing reports according to established audit standards. Workload problems are indicated in workloads that are too high or excessive due to a large number of work targets from the Ministry that must be resolved quickly. Employees are often required to work beyond the standard working hours until the evening. Sometimes even during holidays, employees are still required to come to work.

The work environment has a direct influence on employees in carrying out their duties within the company or organization (Widarta, 2019: 94). The work environment is the entire tool and material faced by the surrounding environment where a person works, his work methods, and work regulations both as individuals and groups. A poor physical environment has the potential to cause employees to get sick easily, easily stressed, find it difficult to concentrate, and decrease performance (Sedarmayanti (2009)). If the workspace is uncomfortable, too hot, the air circulation is inadequate, too narrow, untidy, unclean, or too noisy, it certainly has a big influence on the employee's comfort at work. A comfortable workplace can be achieved by paying attention to physical infrastructures such as maintaining cleanliness, sufficient lighting, air ventilation,

music, sounds, and a comfortable layout.

Employees who are faced with job demands and workloads that go beyond their ability and a bad environment can lead to work stress. Stress is a dynamic condition in which an individual is confronted with an opportunity, constraint, or demands that are associated with what they want and whose results are perceived as uncertain and important. According to Rivai and Jauvani (2009: 108), work stress is a condition where the onset of physical and mental tension causes an unbalanced condition and greatly affects employee performance. It can be concluded that work stress is a situation where individuals often feel pressure due to work given by the institution causing satisfaction not achieved as expected.

In general, the work stress experienced by auditors at the Inspectorate General of the Ministry of Manpower comes from within the work itself, but there are also those who state that the stressor off the job also plays a role in influencing the work performance of ASN in the Office of the Ministry of Manpower. With the high demands for performance or standard performance targets determined by the agency, employees will strive to achieve the performance targets that have been set by the agency. However, if the quality of employees owned cannot adapt to environmental changes that occur, it will cause conflicts and pressure or stress on employees, which has an impact on employee performance.

Several previous studies on the impact of workload and physical environment on stress and performance have yielded mixed findings. Workload has proven to have a positive and significant effect on employee performance based on research by Musa and Surijadi (2018), while workload has a negative effect on employee performance, according to Putri and Rahyuda (2019). A significant negative influence on performance was discovered by Mahfudz (2017), but an insignificant negative influence was found by Susiarty (2019).

A conducive work environment will affect the performance of an employee, but the results of the study produced diverse findings. Musa and Surijadi (2018), Putri and Rahyuda (2019), and Susiarty (2019) found that the work environment has a positive effect on employee performance. However, the research of Dhelia (2018) proves that the work environment has no effect on employee performance.

Research on work stress on performance by Widarta (2019), Darmayanti (2018), Chandra and Adriansyah (2017) proved that work stress has a positive effect on auditor performance, while research by Susiarty (2019) and Massie et al (2018) proves that work stress has a negative effect on employee performance. Penelitian Martini and Sitiari (2018) and Maqfiranti and Sjahruddin (2014) proved that work stress has a negative but insignificant effect on employee performance.

According to the problems mentioned above, the author is interested in conducting a study entitled "The Effect of Workload and Physical Environment on Auditor Performance with Work Stress as an Intervening Variable (At the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia)".

LITERATURE REVIEW

A. Workload

According to Munandar (2014:20), "Workload is tasks assigned to the workforce or employees to be completed at a certain time by using the skills and potential of the workforce. According to Tarwaka (2014: 104), workload is something that arises from the interaction between task demands, the work environment where it is used as a workplace, skills, behaviors, and perceptions of workers. Workloads can also be defined operationally on a variety of factors, such as task demands or efforts made to do the job. A workload that is too high can cause tension in a person and causing stress. This can be caused by the level of expertise demanded being too high, the speed of work being too fast, the volume of work being too much, and so on (Sunyoto, 2012: 64).

In the Regulation of the Minister of Home Affairs (Permendagri) number 12 of 2008, the workload is the amount of work that must be handled by one unit or position in the organization and is one result between the volume of work and the time. Meanwhile, based on the Decree of the Minister of Manpower of the Republic of Indonesia Number 128 of 2016 concerning Guidelines for Workload Analysis at the Ministry of Manpower, what is meant by workload is the amount of work that must be carried by a position or organizational unit and is the result of multiplication between work volume and time.

From this understanding, it can be concluded that workloads are tasks that are assigned to individuals or organizational units within a certain period of time. A high burden of work will appear if the task or work that is given is beyond the limits of the worker's ability to be performed. However, if workers are able to adjust and complete the tasks given, it does not become a burden.

According to Tarwaka (2014:106), the three main factors that determine workload are as follows:

1. Task Demands, workload can be determined from the analysis of tasks performed by workers.
2. Effort, the amount of effort spent on a job is a naturally intuitive form of the workload.
3. Performance, individually, a person will be able to compensate for the increasing demands of the task by increasing the level of effort to maintain performance.

According to Tarwaka (2014:105), the relationship between workload and working capacity is influenced by a variety of very complex factors, both internal and external factors.

1. Workload due to external factors is a workload that comes from outside the worker's body. What includes external

workloads are: Tasks (physical and mental in nature), Work organization (length of working time, rest time, rotating work, night work, wage system, work system, work music, organizational structure model, assignment delegation, responsibility, and authority), and work environment (physical work environment, chemical work environment, biological work environment, psychological work environment).

2. Workload due to internal factors is a factor that originates within the body itself as a result of a reaction from an external workload. Internal factors include somatic factors (gender, age, body size, health condition, and nutritional status) and psychic factors (motivation, perception, trust, desire, satisfaction, and others).

The dimensions and indicators used by the author are in accordance with the theory according to Munandar (2014: 23), which are as follows:

1. Physical Load

The physical workload is a workload that has an impact on health problems such as the body's physiological system, the heart, respiration, and senses on a person's body caused by work conditions. The indicators of physical load are physiological physical load and biomechanical physical load.

2. Mental Load

A mental burden is a workload that arises when employees carry out mental/psychic activities in their work environment. The indicators of mental burden are concentration, confusion, alertness, and accuracy of service.

3. Time Load

Time burden is a workload that arises when employees are required to complete their tasks in accordance with a predetermined time. The time load indicators are speed in doing work and doing work two or more at the same time.

Another category of workload, according to Andriani et al (2017:45), is a combination of quantitative and qualitative workloads:

1. Workloads quantitatively arise from too many or few tasks. Quantitative workload occurs when employees feel they have too much work to do.
2. Qualitative workload if the worker feels unable to perform the task or the task does not use the skills or potential of the job. Qualitative workload occurs when employees feel that a job is too difficult to do.

B. Work Environment

The work environment is everything that exists around the workers that can affect them in carrying out the tasks he carries out. The following is the definition of the work environment proposed by experts: According to Siagian (2014: 56) suggests that the work environment is an environment where employees carry out their daily work. In another case, Sedarmayanti (2013: 23) stated that a work environment is a place where there is a group in which there are several supporting facilities to achieve company goals in accordance with the company's vision and mission.

From some of the opinions above, it can be concluded that the work environment is everything that exists around the employee at the time of work, both physical and non-physical, which can affect them in carrying out their daily duties and work.

The work environment within the company/agency is very important to be considered by the leadership seeing how a good work environment has an influence on the effectiveness of those who work in the company. In an effort to make a work environment plan, it is necessary to study and determine the aspects that shape the work environment itself. According to Siagian (2014: 57), there are two types of work environments:

1. Physical Work Environment

The physical work environment is all physical conditions that exist around the workplace and can affect employees. There are several physical conditions of a good workplace, namely:

- a. Workplace buildings, besides being attractive to look at, are also built with work safety considerations in mind.
- b. Availability of adequate working equipment.
- c. The availability of rest areas to unwind, such as cafeterias both in the company environment and its surroundings that are easy for employees to reach.
- d. Availability of religious places of worship such as mosques and prayer rooms for employees.
- e. The availability of transportation facilities, both for employees and public transportation that is convenient, cheap, and easy to access.

Furthermore, according to Sedarmayanti (2011: 26), the physical work environment can be divided into 2 (two) categories:

- a. Environments that are directly related to employees, for example work centers, tables, chairs, and so on.
- b. The intermediate environment or general environment is also called the work environment that affects the human condition, for example, temperature, humidity, air circulation, lighting, color, and others.

2. Non-Physical Work Environment

A non-physical work environment is a pleasant work environment in the sense of creating a harmonious work

relationship between employees and superiors because, in essence, humans during working are not only looking for money but considering work as a form of activity that aims to get satisfaction.

According to the experts' opinions above, it can be concluded that the physical work environment is a physical state that includes everything from organizational facilities that affect employees in carrying out work effectively. Meanwhile, the non-physical work environment is a condition around the workplace that is non-physical. The non-physical work environment cannot be captured by the five human senses but can be felt by feelings, for example, the relationship between employees and leaders.

According to Sedarmayanti (2011: 27), indicators of the physical work environment include:

1) Hygiene

A clean work environment will create a healthy surrounding situation. Therefore, every organization should always maintain the cleanliness of the work environment. With a clean environment, employees will feel happy, and employee performance will increase.

2) Lighting

Light has a great benefit to employees in order to achieve safe and smooth work. Therefore, it is necessary to pay attention to the presence of adequate lighting but cautious enough to not be too bright. If the lighting is inadequate, the work will be slow, create many mistakes, and ultimately lead to less efficiency in carrying out work so that organizational goals are difficult to achieve. Basically, light can be divided into 4 (four): (a) Direct light, (b) Half-direct light, (c) Indirect light, and (d) Half-indirect light.

3) Air circulation

Oxygen is a gas needed by living things to maintain survival, specifically for the process of metabolism. The air around is considered unclean when the oxygen level in the air has decreased and has been mixed with gases or odors that are harmful to the health of the body. The main source of the presence of fresh air is the presence of plants around the workplace. Plants are producers of oxygen needed by humans. With the oxygen supply around the workplace, coupled with the psychological influence due to the presence of plants around the workplace, both will provide coolness and freshness to the body. A feeling of coolness and freshness during work will help speed up the body's recovery due to fatigue after work.

4) Color arrangement

Arranging colors in the workplace needs to be studied and planned to the best of our ability. In reality, the color layout is inseparable from the arrangement of decorations. This is understandable because color has a great influence on feelings. The nature and influence of color sometimes give rise to a sense of pleasure, sadness, and others, as the nature of color can stimulate human feelings.

5) Music

According to experts, music with a soft tone according to the atmosphere, time and place can arouse and stimulate employees to work. Therefore, the music needs to be selectively selected to be played at work. Incompatibility of music played at work will interfere with work concentration.

6) Temperature

Under normal circumstances, each human limb has a different temperature. The human body always strives to maintain a normal state, with a perfect body system so that it can adjust to changes that occur outside the body. But the ability to adjust itself has a limit, which is that the human body can still adjust itself to the outside temperature if the change in the body's external temperature is no more than 20% for hot conditions and 35% for cold conditions from the normal state of the body. According to the results of a study, different levels of temperature will have different influences. This situation does not absolutely apply to each employee because the adaptability of each employee is different, depending on the area where the employee can live.

7) Interior design

Interior design has to do with a good color layout. Therefore, decoration is not only related to the results of the workspace but also related to how to arrange the layout, color layout, equipment, and others to work.

C. Work Stress

According to Robbins and Judge (2014:595), "stress is an unpleasant psychological process that occurs in response to environmental pressure". According to Sedarmayanti (2011:76), "Stress is an excess of demands on the individual's ability to meet needs. Problems that exist in the work environment in the office as well as those that have something to do with others, can cause excessive burdens". According to Handoko (2011:63), "Stress is external demands that hit a person, for example, objects in the environment or a stimulus that is objectively dangerous. Stress is also commonly interpreted as pressure, tension, or unpleasant disturbances that originate from outside oneself". According to Rivai (2011:516) states that, "Too much stress can threaten a person's ability to deal with the environment. As a result, employees develop a variety of stress symptoms that can interfere with the implementation of their work". Furthermore, Mangkunegara (2011: 157) stated that "Work stress is a repressive feeling or feeling

depressed experienced by employees in facing work. Work stress is a condition of tension that creates a physical and psychic imbalance, which affects the emotions, thought processes, and conditions of an employee".

From the description above, it can be concluded that work stress is a feeling experienced by employees while facing their work. This work stress appears from, among other things, unstable emotions, feelings of displeasure, unable to relax, anxiety, tension, nervousness, increased blood pressure, and experiencing indigestion.

According to Robbins (2014:306), there are three main sources that can cause the onset of stress:

1) Environmental Factors

An erratic environmental situation will be able to influence the formation of an unhealthy organizational structure for employees. In environmental factors, there are three things that can cause stress for employees such as economics, politics, and technology. Rapid changes due to adjustments to these three things will cause a person to experience the threat of being exposed to stress. For example, a rapid change in technology. New changes to technology will make a person's skills and experience become unused because almost all work can be completed quickly and in a short time with the technology they use.

2) Organizational Factors

In organizations, there are several factors that can cause stress, which are role demands, interpersonal demands, organizational structure, and organizational leadership. The definition of each of these organizational factors is as follows:

- a. Role Demands, rules, and demands in work that are not clear in an organization will affect the role of an employee to provide the final result to be achieved together in an organization.
- b. Interpersonal Demands are the pressures created by other employees in the organization. Unclear communication relationships between employees and other employees will cause unhealthy communication. So that the fulfillment of needs in the organization, especially those related to social life, will hinder the development of attitudes and thoughts between one employee and another employee.
- c. Organizational Structure is the degree of difference in the organization where the decision is made, and if there is a vagueness in the decision-making structure or regulations, it will affect the performance of an employee in the organization.
- d. Organizational Leadership is related to the role that will be performed by a leader in an organization. The characteristics of leaders, according to Robbins (2014), are divided into two, which are the characteristics of leaders who prioritize or emphasize the direct relationship between the leader and his employees and the characteristics of leaders who only prioritize or emphasize work matters.

The above four organizational factors will also be limitations in measuring the high level of stress. The definition of the level of stress itself arises from the existence of conditions of a job or problems that are not desired by the individual in achieving an opportunity, limitations, or requests where everything is related to his desires and where the result is accepted as something uncertain but important.

3) Individual Factors

Basically, the factors associated in this case arise from the family, personal economic problems, and personal characteristics of the person. Personal relationships between families that are not good will have consequences for the work to be done because these consequences can be carried over in a person's work. Meanwhile, economic problems depend on how the person can generate sufficient income for the needs of the family and can run these finances as necessary.

In general, work stress is more detrimental to employees and agencies. In employees, these consequences can be in the form of decreased work passion, high anxiety, frustration, and so on. The consequences for these employees are not only related to work activities but can extend to other activities outside of work. Such as not being able to sleep quietly, reduced appetite, unable to concentrate, and so on.

Indicators of work stress, according to Robbins & Judge (2015: 434), can be divided into three aspects:

1) Psychological indicators, include:

- a) Quickly offended.
- b) Uncommunicative.
- c) A lot of daydreaming.
- d) Mentally exhausted.

2) Physical indicators, include:

- a) Increased heart rate and blood pressure.
- b) It is easy to get tired physically.
- c) Dizziness of the head.
- d) Sleep problems (too much or too little).

- 3) Behavior indicators, including:
 - a) Excessive Smoking
 - b) Procrastinating or avoiding work.
 - c) Sabotage behavior.
 - d) Abnormal eating behavior (too much or too little).

D. Auditor Performance

Performance is the result of work in quality and quantity achieved by an employee in the ability to carry out tasks in accordance with the responsibilities assigned by superiors to him. In addition, performance can also be interpreted as a result and effort of a person achieved by the presence of abilities and actions in certain situations. The definition of employee performance, according to Bryman (1992) in Thamrin (2012:567), is "the result from a person's effort which achieved by the presence of effort, ability and task perception". Performance, according to Moheriono (2012:96), is the result of work that can be achieved by a person or group of people in an organization, both quantitatively and qualitatively, in accordance with their respective authorities and responsibilities to achieve the goals of the organization concerned legally, not violating the law, and in accordance with morals and ethics. Performance appraisal of employees is usually based on performance standards that have been drawn up by the organization. Thus, the good and bad performance of employees is seen from their competence in carrying out job duties in accordance with their responsibilities. Rivai and Basri in Budiwibowo (2014: 122) mentioned performance is the result or level of success of a person as a whole during a certain period in carrying out tasks compared to various possibilities, such as standards of work results, targets or goals, or criteria that have been determined in advance and have been mutually agreed upon.

From the explanations above, it can be concluded that employee performance is the result of work in quality and quantity achieved by an employee in the ability to carry out tasks in accordance with the responsibilities given by superiors to employees where these employees become planning, implementers and controllers who always play an active role and realize company goals.

According to Gibson in Budiwibowo (2014: 122), there are three factors that affect performance:

- 1) Individual factors: abilities, skills, family background, work experience, social level, and demographics of a person.
- 2) Psychological factors: perception, work stress, role, attitude, personality, motivation, and job satisfaction.
- 3) Organizational factors: organizational structure, worker design, leadership, reward system.

Performance indicators are quantitative or qualitative measures that describe the degree of achievement of a predetermined goal or objective.

According to Mitchel in Sedarmayanti (2013:51), employee performance can be measured based on several indicators as follows:

- 1) Quality of work
It is the quality of work achieved based on the conditions of its high suitability and readiness that will, in turn, give birth to rewards and progress and organizational development through the systematic improvement of knowledge and skills according to the demands of science and technology that are growing rapidly.
- 2) Attendance and punctuality (Promptness)
That is related to whether the time for completion of work is appropriate for the targeted time. Each work is sought to be completed according to the plan so as not to interfere with the work of the other.
- 3) Initiatives
That is to have the self-awareness to do something in carrying out tasks and responsibilities. Subordinates or employees can carry out their duties without having to rely continuously on superiors.
- 4) Capability
Among the several factors that affect a person's performance, it turns out that those that can be intervened or treated through education and exercise are the factors of capability that can be developed.

The opinion above mentioned that in order to obtain optimal auditor performance, which is the goal of the organization, we must pay attention to aspects of the quality of work, time provisions, initiative, and abilities. Meanwhile, according to Darmayanti (2018: 56), the achievement of better auditor performance can be measured by the following three indicators:

- 1) Work quality is the quality of completing work by working based on all abilities, skills, and knowledge possessed by auditors.
- 2) Quantity of work, the results of work that can be completed with the target that is the responsibility of the auditor's work, and the ability to utilize the facilities and infrastructure to support the work.
- 3) Punctuality, that is, the exactness of the time available to complete the work.

CONCEPTUAL MODEL

Based on the previous theoretical study, the research model or theoretical thinking framework can be seen in Figure 1,

which describes the influence of workload and physical environment on the performance of auditors of the General Inspectorate Ministry of Manpower of the Republic of Indonesia, which is mediated by work stress.

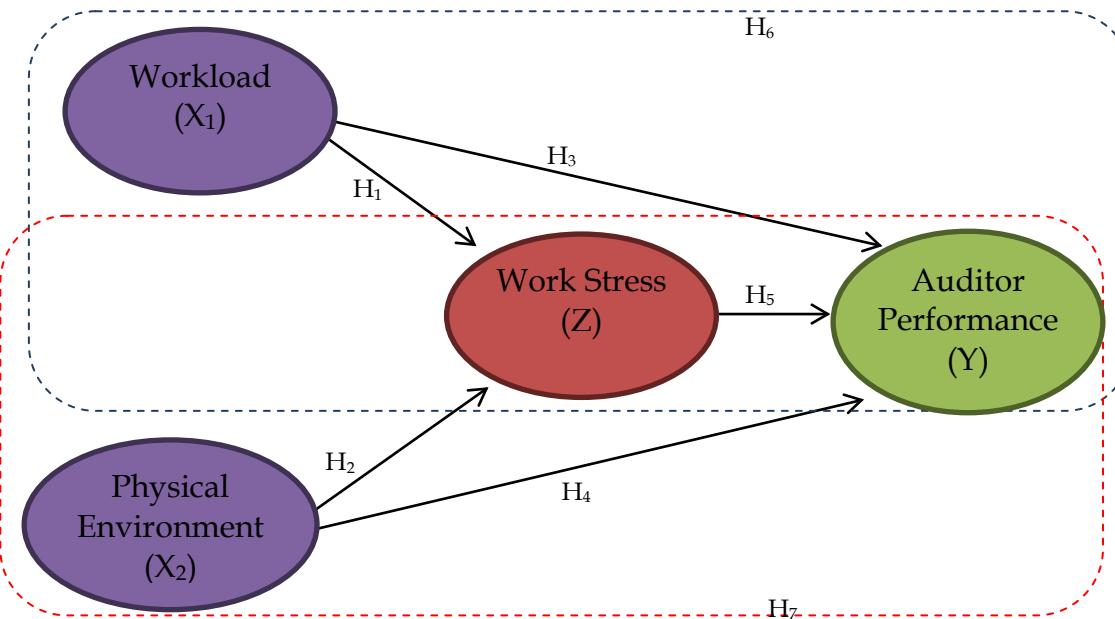


Figure 1. Conceptual Model

HYPOTHESES

Based on the conceptual model that has been created, seven hypotheses can be formulated as follows:

- H_1 : Workload has a positive and significant effect on work stress.
- H_2 : The physical environment has a negative and significant effect on work stress.
- H_3 : Workload has a positive and significant effect on employee performance.
- H_4 : The physical environment has a positive and significant effect on the performance of auditors.
- H_5 : Work stress has a negative and significant effect on auditor performance.
- H_6 : Workload has a significant effect on auditor performance through work stress.
- H_7 : The physical environment has a significant effect on employee performance through work stress.

METHODOLOGY

This research uses quantitative methods with a causality research design. Causality research is a study that aims to determine the relationship of causation if X then Y . (Sugiyono, 2015:11). The main objective of this causal study is to obtain evidence of causal relationships so that it can be known which of the variables influence, and which variables are affected.

A population is a certain object or subject that is in an area and meets certain conditions related to problems in the study, so the population in this study is the Auditor at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia in 2022 which amounted to 69 auditors. The sample is part of the number and characteristics possessed by that population. The determination of the sample used by the researcher is nonprobability sampling, which is a sampling technique that does not provide opportunities or opportunities for each element or member of the population to become a sample. While the technique used is saturated sampling or census. The data used are primary and secondary data taken using questionnaires, observations, and interviews, as well as literature studies.

In this study, the author used descriptive analysis because of the existence of variables to be studied, such as the central size and dispersion size, and the purpose is to present a structured, factual, and accurate picture of the facts of the research variables. The results are grouped into two, a summary of statistics showing the characteristics of respondents and a summary that shows the mean or average. The characteristics of the respondents will be analyzed using frequency analysis. The respondent's assumption of the question presented on the questionnaire was analyzed using the mean or average of the respondent's answer, which was used to see the tendency of the respondent's assessment of the given statement.

The data analysis technique used in this study is path analysis using the SEM (Structural Equation Modeling) model or the

Structural Equation Model with the Smart PLS 2.0 program. Ghazali (2008:3) explains that structural equation modeling is the second generation of multivariate analysis techniques that allow researchers to test the relationship between complex variables, both recursive and non-recursive, to obtain a comprehensive picture of the entire model. Meanwhile, Latan (2012: 5) said that structural equation modeling (Structural Equation Modeling) is a second-generation multivariate analysis technique that combines factor and path analysis to allow researchers to test and estimate the relationship between multiple exogenous and endogenous with many indicators simultaneously.

After conducting various evaluations, both the outer model and inner model, the author then conducts hypothesis testing to explain the direction of the relationship between an independent variable and its dependent variables by means of path analysis of the model that has been made. The SEM technique can simultaneously test complex structural models so that the results of path analysis can be known in one regression analysis. The results of the correlation between constructs are measured by looking at the path coefficients and their significant levels, which are then compared with the research hypothesis.

CONCLUSION

This research developed a conceptual model aimed at testing the influence of workload and physical environment on auditor performance. The background research, literature review, hypothesis, and research methodology also complement the conceptual model developed by the author in this paper. The application of the conceptual model to the Inspectorate General of the Ministry of Manpower can determine the status of the influence of the workload and physical environment on the performance of auditors.

REFERENCES

- [1] Andriani, M., Hasan, M. T., dan Fradila, S. (2017). Perbaikan Beban Kerja Pegawai Tidak Tetap Badan Pertanahan Nasional Melalui Redesign System. *Jurnal Sistem Teknik Industri*. Vol. 19 No. 2, Juli 2017. ISSN 1411 – 5247.
- [2] Budiwibowo Satrijo. (2014). Pengaruh Gaya Kepemimpinan Transaksional, Transformasional Dan Disiplin Kerja Terhadap Kinerja Guru (Karyawan) Di Kota Madiun. *Premiere Educandum*, Vol.4 No.2.
- [3] Chandra, R. & Adriansyah, A. (2017). Pengaruh Beban Kerja dan Stres Kerja terhadap Kinerja Karyawan pada PT. Mega Auto Central Finance Cabang di Langsa. *Jurnal Manajemen Dan Keuangan*, Vol.6, No.1, Mei.
- [4] Chin, W.W. (1998). *The Partial Least Squares Approach for Structural Equation Modelling*. In G.A. Marcoulides (Ed.). Modern Methods for Business Research. (pp. 295-236). London : Lawrence Erlbaum Associates.
- [5] Darmayanti, N. (2018). Pengaruh Stres Kerja, Faktor Lingkungan, dan Budaya Organisasi terhadap Kinerja Auditor Independen (Studi pada Auditor Independen KAP di Surabaya). *Journal of Management and Accounting*. Vol. 1. No. 1 April.
- [6] Dhelvia, R. (2018). The Influence Of Workload, Competence, And Work Environment To Work Stress And The Implications To Performance Of The Employees Of PT BCA Finance. *Jurnal Ilmiah Magister Managemen UNIKOM*.
- [7] Ghazali, I & Latan, H. (2015). *Partial Least Square Konsep Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0 (2nd Edition)*. Semarang: Badan Penerbit Universitas Diponegoro.
- [8] Ghazali, I. (2008). Structural Equation Modeling, Teori, Konsep dan Aplikasi dengan program LISREL 8.80, Semarang : Badan Penerbit Universitas Diponegoro.
- [9] Hair, Jr, Joseph, F, et al. (2014). *A Primer on Partial Least Squares Structural Equation Modeling {PLS-SEM}*. SAGE Publications, Inc. California. USA.
- [10] Handoko T. H., (2011). *Manajemen Sumber Daya Manusia*, Bina Aksara, Jakarta.
- [11] Keputusan Menteri Ketenagakerjaan Republik Indonesia Nomor 128 Tahun 2016 tentang Pedoman Analisis Beban Kerja di Kementerian Ketenagakerjaan.
- [12] Latan, H. (2012). *Structural Equation Modeling, Konsep dan Aplikasi menggunakan LISREL 8,80*. Bandung : Alfabeta.
- [13] Mahfudz, M. (2017). Pengaruh Kepuasan Kerja Dan Beban Kerja Terhadap Kinerja Karyawan Dan Stres Kerja Sebagai Variabel Mediasi Pada Karyawan Divisi Sales Consumer PT Bank Negara Indonesia (Persero) Tbk. *Jurnal Eksekutif*. Volume 14 No. 1 Juni 2017.
- [14] Mangkunegara, A. P. (2011). *Evaluasi Kinerja Sumber Daya Manusia*. Bandung: Refika Aditama.
- [15] Maqfiranti, V., dan Sjahruddin, H. (2014). *Pengaruh Stres dan Lingkungan Kerja Non Fisik terhadap Kinerja Karyawan*. E-Library STIE YPBUP Bongaya.
- [16] Martini, L.K.B., & Sitiari, N.W. (2018). The Effect Of Job Stress And Workload On Employee Performance At Hotel Mahogany Mumbul Bali. *Jurnal Ekonomi & Bisnis*. Vol. 5, No 1. Maret 2018, Hal 41-45.
- [17] Massie, R.N., Areros, W.A. & Rumawas, W. (2018). Pengaruh Stres Kerja Terhadap Kinerja Karyawan Pada Kantor Pengelola It Center Manado. *Jurnal Administrasi Bisnis*. Vol. 6 No. 2.
- [18] Moheriono. (2012). *Perencanaan, Aplikasi dan Pengembangan : Indikator Kinerja Utama (IKU), Bisnis dan Publik*, Jakarta, PT Raja Grafindo Persada.
- [19] Munandar. (2014). *Psikologi Kepribadian*. Jakarta: PT. Raja Grafindo Persada.

- [20] Musa, M.N.D. (2020). Pengaruh Beban Kerja dan Lingkungan Kerja Terhadap Kinerja Pegawai. *Public Policy*, Vol. 1, No. 2, September.
- [21] Neuman, W. L. (2003). *Social Research Methods: Qualitative and Quantitative Approaches*. Boston : Allyn and Bacon.
- [22] Permendagri Nomor 12 Tahun 2008 Tentang Pedoman Analisis Beban Kerja Di Lingkungan Depdagri dan Pemerintah Daerah.
- [23] Putri, N.M.S.R., & Rahyuda, A.G. (2019). Peran stres kerja dalam memediasi pengaruh beban Kerja dan lingkungan kerja terhadap kinerja Karyawan. *E-Jurnal Manajemen*, Vol. 8, No. 12, 2019 : 7370-7390 ISSN : 2302-8912.
- [24] Riduan & Kuncoro, A. E. (2011). *Cara Menggunakan dan Memaknai Analisis Jalur*. Bandung : Alfabeta.
- [25] Rivai, V. (2011). *Manajemen Sumber Daya Manusia untuk Perusahaan: dari Teori ke Praktik*. Jakarta : RajaGrafindo Persada.
- [26] Robbins, S. P., & Judge, T. A. (2015). *Organizational Behavior (Perilaku Organisasi)*. (Cetakan Ke). Jakarta: Salemba Empat.
- [27] Robbins, S. P., & Judge, T. A.. (2014). *Perilaku Organisasi – Organizational Behavior*. Edisi 12. Buku 2. Diterjemahkan oleh Diana Angelica, Ria Cahyani dan Abdul Rosyid. Jakarta : Salemba Empat, p. 256.
- [28] Sedarmayanti. (2009). *Sumber Daya Manusia dan Produktivitas Kerja*. Bandung: CV. Mandar Maju.
- [29] Sedarmayanti. (2011). *Manajemen Sumber Daya Manusia, Reformasi Birokrasi dan Manajemen Pegawai Negeri Sipil*. Cetakan kelima. Bandung: Refika Aditama.
- [30] Sedarmayanti. (2013). *Manajemen Sumber Daya Manusia*. Bandung: Refika. Aditama.
- [31] Siagian, S. P. (2014). *Manajemen Sumber Daya Manusia*. Jakarta : Bumi Aksara.
- [32] Siagian, S. P. (2012). *Kiat Meningkatkan Produktivitas Kerja*. Jakarta: Rineka Cipta.
- [33] Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung : CV Alfabeta.
- [34] Sunyoto, Danang. (2012), *Manajemen Sumber Daya Manusia*. Jakarta: PT. Buku Seru.
- [35] Susiarty, A. (2019). The Effect Of Workload And Work Environment On Job Stress And Its Impact On The Performance Of Nurse Inpatient Rooms At Mataram City General Hospital. *Scientific Research Journal (SCIRJ)*, Volume VII, Issue VI, June. ISSN 2201-2796.
- [36] Tarwaka. (2010). *Ergonomi Industri.Dasar-Dasar Pengetahuan Ergonomi dan Aplikasi di Tempat Kerja*. Edisi Kedua. Surakarta. Harapan Press.
- [37] Tarwaka. (2014). *Ergonomi Industri*, Surakarta: Harapan Press.
- [38] Thamrin H.M. (2012). The Influence Of Transformational Leadership And Performance. *Internasional Journal Of Innovation, Management and Technology* Vol.3.
- [39] Utami, H. N., Dini, F., & Nimran, U. (2013). *Pengaruh Kompensasi Dan Kepuasan Kerja Terhadap Organizational Citizenship Behavior (OCB) Dan Kinerja Karyawan*. Jurnal.
- [40] Waluyo, M. (2011). *Panduan dan Aplikasi Structural Equation Modeling, Untuk Aplikasi Penelitian Industri, Psikologi, Sosial dan Manajemen*. Jakarta : Indeks.
- [41] Widarta. (2019). Pengaruh Stres Kerja dan Lingkungan Kerja terhadap Kinerja Karyawan Operator PDDIKTI di LLDIKTI Wilayah V Yogyakarta. *Jurnal Perilaku dan Strategi Bisnis*. Vol.7 No.2.