

Analysis of the Impact of Work Stress, Role Clarity, and Competence on Employee Performance at the North Sumatra DGT Regional Office

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ABSTRACT

This study aims to analyze the influence of work stress, role clarity, and competence on employee performance at the Regional Office of the Directorate General of Treasury (Kanwil DJPb) of North Sumatra Province. This study uses a qualitative method with data collection techniques through interviews, observations, and documentation studies. The results of the study show that high work stress has a negative impact on employee performance, while role clarity contributes positively to work productivity. In addition, employee competence has an important role in determining work effectiveness. The combination of these three factors indicates a complex relationship, where clarity of roles and good competencies can help employees cope with work stress. Therefore, organizations need to manage work stress, improve role clarity, and develop employee competencies through continuous training and development to improve overall employee performance.

INTRODUCTION

In the era of globalization that is growing rapidly, the demands of the world of work have also undergone significant changes. Every organization, both in the public and private sectors, is required to continue to improve effectiveness and efficiency in carrying out its duties (Sepriano et al., 2023). One of the factors that plays an important role in achieving organizational goals is employee performance. Optimal employee performance is not only influenced by technical factors and organizational policies, but also by psychological aspects and individual competencies in carrying out the assigned role (Fattah, 2014).

The Regional Office of the Directorate General of Treasury (Kanwil DJPb) of North Sumatra Province is one of the government agencies that has a strategic role in managing state finances at the regional level. As part of the Ministry of Finance, the DJPb Regional Office has the task of carrying out guidance, supervision, and services in the field of state treasury. In carrying out their duties, employees within the DJPb Regional Office are required to have qualified competencies and be able to work under pressure to achieve the performance targets that have been set.

However, in the process of carrying out these tasks, employees often face various challenges that can affect their performance. One of the main challenges that often occurs is work stress. Work stress arises when the demands of work exceed the individual's capacity to cope with it, both in physical, emotional, and mental aspects (Divine Prayer, 2020). High levels of work stress can negatively impact employee productivity, reduce the quality of work results, and even affect the psychological well-being of employees themselves.

In addition to work stress, another factor that can affect employee performance is the clarity of roles in the organization. Role clarity is the extent to which employees understand their duties and responsibilities within the organization. If employees do not have a clear understanding of their roles, then there is a high probability of confusion that can have an impact on ineffectiveness at work (Nature, 2022). On the contrary, a good role clarity will help employees work more purposefully and focus on achieving organizational goals.

In addition to work stress and role clarity, employee competence is also a crucial factor in determining employee performance. Competencies include a combination of knowledge, skills, and attitudes possessed by individuals to carry out their duties effectively (Nurillah & Muid, 2014). Employees who have good competence will be better able to complete their work with optimal results, while employees with low competence tend to have difficulty completing their tasks efficiently.

In the context of the North Sumatra DJPb Regional Office, improving employee performance is one of the aspects that is of great concern to the leadership. Considering that the tasks carried out are directly related to the management of state finances, effectiveness and efficiency in work cannot be ignored. Therefore, there is a need for an in-depth analysis of factors that can

affect employee performance, especially work stress, role clarity, and employee competence.

This study aims to analyze the extent of the impact of work stress, role clarity, and competence on employee performance in the North Sumatra DJPb Regional Office. By understanding the relationship between these three variables, it is hoped that a clearer picture can be obtained about the factors that most affect the improvement of employee performance. In addition, this research is also expected to provide recommendations for organizational leaders in developing more appropriate policies to increase employee productivity and welfare.

Studies on the influence of work stress, role clarity, and competence on employee performance have been widely conducted in various organizations, both in the public and private sectors. However, each organization has different characteristics, so the results of the existing research are not necessarily fully relevant to the conditions in the North Sumatra DGT Regional Office. Therefore, this research will make an academic and practical contribution in understanding the dynamics of work in the DJPb Regional Office.

Academically, this research can enrich the literature on factors that affect the performance of employees in the government sector. With the empirical data obtained from this study, it is hoped that it can provide new insights into how work stress, role clarity, and competence interact in shaping employee performance in government agencies. This can also be a reference for future research that wants to explore similar topics.

Practically, the results of this study can be used by the leadership of the North Sumatra DJPb Regional Office to evaluate the working conditions of its employees. If it is found that work stress has a significant impact on employee performance decline, then a strategy is needed to manage work stress so that it does not negatively impact productivity. Similarly, if role clarity is a factor that affects performance, then there needs to be an effort to improve communication and a clearer division of tasks in the organization.

Furthermore, if employee competence is proven to play a major role in determining performance, then human resource development policies need to be paid more attention. Training and competency development programs can be one of the solutions to improve employee skills in carrying out their duties. Thus, the organization can ensure that each employee has enough capacity to complete his or her work with optimal results.

In this study, the approach used is a quantitative method with data collection through questionnaires distributed to employees in the North Sumatra DJPb Regional Office. The data obtained will be analyzed using statistical techniques to see the relationship between work stress variables, role clarity, competence, and employee performance. This analysis is expected to provide objective results and can be used as a basis in organizational decision-making.

By considering the various factors that have been explained, this study is very relevant in an effort to increase work effectiveness in the North Sumatra DJPb Regional Office. Employees who have high performance will have a

positive impact not only on the organization, but also on the community that receives services from the agency. Therefore, a deeper understanding of the factors that affect employee performance is very important.

In conclusion, this study highlights the importance of understanding how work stress, role clarity, and employee competence contribute to employee performance in the North Sumatra DJPb Regional Office. With the results of the research expected to provide deeper insights, organizations can take strategic steps to increase employee productivity and achieve the goals that have been set.

THEORETICAL REVIEW

In this study, there are three main variables that are analyzed in relation to employee performance, namely work stress, role clarity, and employee competence. This literature review aims to understand the basic concepts, relevant theories, and results of previous research related to these variables.

Work Stress

Work stress is a condition that occurs when individuals face pressure or work demands that exceed their ability to cope with it. According to (Judge & Robbins, 2013) Robbins, work stress is an individual's adaptive response to work situations that are considered threatening or oppressive. Work stress can be caused by various factors, such as excessive workload, time pressure, interpersonal conflicts, and lack of support from colleagues and superiors.

According to the theory of work stress from (Lazarus & Folkman, 1984), stress is the result of the interaction between the individual and his environment, which is influenced by the individual's perception of the demands he faces and the resources he has to overcome those demands. Work stress can have a negative impact on employee performance if not managed properly. Employees who experience high stress tend to experience fatigue, loss of motivation, and have difficulty completing their tasks optimally.

The results of the research conducted by (Selye, 1976) It shows that work stress has two types of impacts, namely eustress and distress. Eustress is positive stress that can increase employee motivation and productivity, while distress is negative stress that can reduce employee performance and well-being. Therefore, organizations need to manage work stress so that it does not have a negative impact on employee performance.

Role Clarity

Role clarity refers to the extent to which an employee understands the organization's duties, responsibilities, and expectations for his or her job. According to the role theory put forward by (Katz & Kahn, 2015), each individual in an organization has a specific role that must be carried out according to the organization's expectations. If employees have a clear understanding of their duties and responsibilities, then they can work more effectively and efficiently.

Role ambiguity can occur when employees do not have a sufficient understanding of the tasks they must perform. This can cause uncertainty,

anxiety, and reduce employee performance. On the contrary, a good role clarity will help employees in carrying out their duties more purposefully and focused.

Research conducted by (Rizzo et al., 1970) found that role clarity has a positive relationship with employee performance. Employees who understand their roles well tend to have a higher level of productivity compared to employees who experience confusion in carrying out their duties. Therefore, organizations need to ensure that every employee is adequately informed about their duties and responsibilities.

Employee Competence

Employee competence is a combination of knowledge, skills, and attitudes possessed by individuals to carry out their work effectively. According to (Spencer & Spencer, 2008), competencies consist of five main dimensions, namely:

- a. Motives, which are internal impulses that drive individuals to act.
- b. Traits, i.e. individual characteristics that influence how they react to certain situations.
- c. Self-concept, which is the values, beliefs, and attitudes that individuals have towards their work.
- d. Knowledge, which is information and understanding that individuals have in a certain field.
- e. Skills, which are the ability of individuals to perform certain tasks well.

Employee competence greatly affects individual performance in the organization. Employees who have high competence tend to be more able to complete tasks with better results. In addition, good competence can also increase employee confidence in facing job challenges.

Research conducted by (McClelland & Boyatzis, 1982) shows that employee competence is directly related to success at work. Employees who have adequate competence will more easily adapt to the demands of work and make a greater contribution to the organization. Therefore, organizations need to provide training and competency development for employees so that they can work more optimally.

Employee Performance

Employee performance is the result of work achieved by individuals in carrying out their duties in accordance with the responsibilities given by the organization. According to (Mathias & Jacson, 2011), employee performance can be measured based on several indicators, such as work quality, work quantity, punctuality, and effectiveness in completing tasks.

According to the theory of work motivation from (Sobaih & Hasanein, 2020), there are two main factors that affect employee performance, namely the motivator factor and the hygiene factor. Motivating factors include things that can increase job satisfaction, such as recognition, achievement, and career growth. Meanwhile, hygiene factors include aspects that can prevent job dissatisfaction, such as working conditions, organizational policies, and relationships with colleagues and superiors.

Several studies show that employee performance is affected by various factors, including work stress, role clarity, and employee competence. For example, research conducted by (B. Schaufeli & B. Bakker, 2004) found that high work stress can reduce employee performance, while good role clarity and competence can increase employee productivity.

METHODOLOGY

This study uses a qualitative approach to analyze the impact of work stress, role clarity, and competence on employee performance at the Regional Office of the Directorate General of Treasury (Kanwil DJPb) of North Sumatra Province. This approach was chosen because it allows researchers to understand the phenomenon that occurs in depth based on the experience, perception, and interaction of employees in their work environment.

Research Approach

The qualitative approach in this study is descriptive, where the researcher seeks to describe and holistically understand how work stress, role clarity, and employee competencies affect their performance (Sugiyono, 2017). With this approach, the data obtained will be sourced from in-depth interviews, observations, and analysis of relevant documents to obtain a more comprehensive understanding.

Location and Subject of Research

This research was conducted at the Regional Office of DJPb of North Sumatra Province, a government agency that has a strategic role in managing the state treasury at the regional level. The subjects of the study consist of employees who work in various divisions in the organization. The main informants in this study are employees who experience work stress, have experience related to the clarity of roles in the organization, and have different levels of competence that can affect their performance.

The selection of informants was carried out using purposive sampling, which is a technique for selecting informants based on certain criteria that are considered relevant to the research objectives. Some of the criteria used in the selection of informants are:

- a. Employees who have worked at the North Sumatra DJPb Regional Office for at least two years.
- b. Employees who have experience related to work stress, both in high and low intensity.
- c. Employees who have experience in dealing with clarity or unclear roles in the organization.
- d. Employees with varying levels of competence, both those who have participated in training and those who have not received training.

Data Collection Techniques

To obtain in-depth and accurate data, this study uses several data collection techniques as follows (Jogiyanto Hartono, 2018):

a. In-depth Interview

In-depth interviews were conducted with employees of the North Sumatra DGT Regional Office to understand how work stress, role clarity, and competence affect their performance. The interviews were conducted in a semi-structured manner, where the researcher had an open-ended list of questions as a guide, but still provided space for the informants to describe their experiences more freely.

b. Participatory Observation

Observation is carried out by directly observing the interaction of employees in their work environment. Researchers will record how employees deal with work stress, how their role in the organization, and how their competencies are reflected in their daily activities. This observation is carried out in a non-participatory manner, where the researcher is not directly involved in the employee's work activities, but only observes and records the behavior and dynamics that occur.

c. Document Analysis

This study also uses relevant documents, such as employee performance reports, organizational policies, and data on employee training and competency development programs. The analysis of this document was carried out to supplement the data obtained from interviews and observations, as well as to understand how the organization's policies are related to work stress, role clarity, and employee competence.

Data Analysis Techniques

Data obtained from interviews, observations, and document analysis will be analyzed using the thematic analysis method. The steps in this analysis include (Saleh, 2017):

- a. Data Reduction – Selecting, simplifying, and organizing the data obtained to focus more on the research objectives.
- b. Categorization and Coding – Identify key patterns or themes that emerge from the data, such as factors that cause job stress, the impact of role clarity on performance, and the relationship between competence and job effectiveness.
- c. Data Interpretation – Interpreting data based on relevant theories and relating them to findings from previous research to gain a deeper understanding.
- d. Data Triangulation – Comparing the results of interviews, observations, and analysis of documents to ensure the validity and credibility of the research results.

RESULTS

The Effect of Work Stress on Employee Performance in the North Sumatra DJPb Regional Office

Based on the results of interviews and observations, it was found that most employees experience varying levels of work stress, depending on the

workload, pressure from superiors, and high administrative demands. Some employees admit that work stress causes them to feel physically and mentally exhausted, which has an impact on their work productivity.

Some employees experience distress (negative stress) that results in a decrease in their performance, such as reduced focus, increased error rates at work, and low work motivation. However, there are also employees who experience eustress, where work pressure actually encourages them to work more efficiently and achieve targets faster.

Table 1. The Impact of Work Stress on Employee Performance

Aspects of Work Stress	Impact on Employee Performance	Number of Employees Experienced
High workload	Lowering focus and increasing administrative errors	12 employees
Pressure from superiors	Increases stress and causes anxiety	8 employees
Long working time	Causes fatigue and lowers work motivation	10 employees
Stress as motivation	Encourage employees to work more productively	5 employees

From the table above, it can be seen that the majority of employees experience negative impacts due to work stress, but a small number also experience positive impacts.

The Effect of Role Clarity on Employee Performance in the North Sumatra DJPb Regional Office

The results of the interviews showed that the clarity of the role had a significant effect on employee performance. Employees who have a clear understanding of their duties and responsibilities tend to be more productive, faster in making decisions, and more confident in carrying out their duties. On the other hand, employees who experience role ambiguity admit that they often experience confusion, loss of direction, and even experience additional stress.

Table 2. Clarity of roles that most affect employee performance

Role Clarity Aspect	Impact on Employee Performance	Number of Employees Affected
Clear understanding of the task	Improve work efficiency and decision-making	14 employees
Lack of role clarity	Causes confusion and decreases work effectiveness	9 employees
Frequent policy changes	Making it difficult for employees to adapt to new tasks and responsibilities	7 employees

Based on these findings, it can be concluded that the clarity of the role is very important in keeping employee performance optimal.

The Effect of Employee Competence on Employee Performance at the North Sumatra DJPb Regional Office

Employee competence was also found to be a factor that greatly influenced their performance. Employees who have good skills, knowledge, and work attitudes tend to be more productive compared to those who are less competent. High-competency employees are able to complete tasks faster and with high quality, while low-competency employees tend to need more guidance from superiors and colleagues.

Based on the results of interviews and analysis of documents related to employee training programs, it was found that employees who had participated in training tended to have better performance than those who had not received training.

Table 3. The Effect of Performance on the Training Employees Receive

Competency Aspects	Impact on Employee Performance	Number of Employees Affected
Have high competence	More efficient, confident, and quality work	15 employees
Low competence	Difficulty completing tasks and often needing help	6 employees
Attend training	Be more adaptive to changes and innovations at work	12 employees

From the table above, it can be seen that employees with high competence are superior in performance compared to those with low competence. Therefore, improving competence through training is very important for organizations.

The Effect of Work Stress, Role Clarity, and Competence on Employee Performance in the North Sumatra DJPb Regional Office

Based on the thematic analysis conducted on the results of interviews, observations, and documents, it was found that all three variables—work stress, role clarity, and competence—had a simultaneous effect on employee performance.

- High work stress tends to reduce employee performance, especially if employees do not have a good strategy to manage their stress.
- Good role clarity increases employee productivity, as they better understand the responsibilities and expectations of the organization.
- Employee competence is a key factor that determines work effectiveness, where employees with high competence tend to be more productive and more adaptable to change.

The results of this study show that the combination of these three factors affects employee performance in a complex way. Employees with high competence and good role clarity can still work well despite experiencing work stress. However, employees with low competence and unclear roles tend to experience a significant decline in performance.

DISCUSSION

The results of this study show that work stress, role clarity, and employee competence have a significant influence on employee performance at the Regional Office of the Directorate General of Treasury (Kanwil DJPb) of North Sumatra Province. These findings are in line with various human resource management theories and previous research that highlights the factors that affect employee productivity and effectiveness in organizations.

The Effect of Work Stress on Employee Performance

Based on the results of interviews and observations, excessive work stress has a negative impact on employee performance. Employees who experience stress tend to experience mental and physical fatigue, which ultimately decreases their productivity. This is in line with the theory of work stress put forward by (Lazarus & Folkman, 1984) in the Transactional Model of Stress and Coping, which explains that stress occurs when individuals feel that the demands of work exceed their ability to cope with it.

High work stress is also related to the concept of Job Demand-Resources (JD-R) Model developed by (B. Schaufeli & B. Bakker, 2004). In this model, a high workload without adequate support resources (e.g. work-life balance policies and social support) can lead to burnout and decreased work performance.

However, the results of this study also show that not all stress has a negative impact. Some employees experience eustress, or positive stress, which actually encourages them to be more productive and goal-oriented. This is in line with research (Selye, 1976) which distinguishes between distress (negative stress) and eustress (positive stress), where well-managed stress can improve individual performance.

Previous research by (Judge & Robbins, 2013) It also asserts that prolonged and poorly managed work stress can lead to decreased work motivation and increased employee absenteeism. Thus, organizations need to develop effective stress management strategies, such as providing a supportive work environment and stress management training for employees.

The Effect of Role Clarity on Employee Performance

The results of this study also show that role clarity has a significant impact on employee performance. Employees who have a clear understanding of their duties and responsibilities show higher productivity, while employees who experience role uncertainty tend to experience confusion and additional stress.

These findings are consistent with the theory of Role Clarity and Role Ambiguity developed by (Suprasto et al., 2017). According to this theory, clarity of roles is essential to improve work effectiveness, because employees who know exactly what is expected of them will be more confident and better able to

complete their tasks well. Conversely, role unclarity can lead to anxiety, role conflicts, and decreased job satisfaction and motivation.

Previous research by (Rizzo et al., 1970) It was also found that role ambiguity (role ambiguity) was negatively correlated with employee performance and job satisfaction. The results of this study further strengthen the importance of organizations in ensuring that employees have clear roles through effective communication, structured job descriptions, and clear performance evaluations.

The Influence of Employee Competence on Employee Performance

Employee competence was also found to be the main factor that affects their performance. Employees who have good skills, knowledge, and work attitudes show higher productivity compared to those who are less competent. This supports the theory of Human Capital Theory put forward by (Becker, 2009), which emphasizes that improving competence through education and training can increase work productivity.

In addition, the results of this study also support the concept of Competency-Based Human Resource Management developed by (McClelland & Boyatzis, 1982), which states that an individual's competence determines their success in carrying out tasks and achieving organizational goals. Employees who have high competence are more able to complete work efficiently, are more confident in making decisions, and are more adaptive to changes that occur in the organization.

The results of this study are also in line with the research conducted by (McClelland, 1973), which shows that a person's competence includes not only technical skills, but also behavioral and social aspects that contribute to work effectiveness. Therefore, organizations need to develop continuous training and development programs to improve employee competencies, both in terms of technical skills and interpersonal skills.

The Effect of Work Stress, Role Clarity, and Competence on Employee Performance

All three factors—job stress, role clarity, and competence—have complex relationships in influencing employee performance. The results of this study show that employees with high competence and good role clarity can still work well despite experiencing work stress. On the other hand, employees with low competence and unclear roles tend to experience a significant decline in performance.

This can be explained through the Person-Environment Fit Theory approach proposed by (Kristof- Brown et al., 2005). This theory states that the fit between individuals and their work environment (in terms of role clarity, stress levels, and competencies) greatly determines their work effectiveness. Employees who have high competence and clear roles are better able to adapt to the demands of work and cope with work stress better.

These findings are also supported by research (Podsakoff et al., 1996), which found that organizational factors such as role clarity and managerial

support can be moderating in the relationship between work stress and employee performance. Therefore, organizations need to provide greater support in terms of role clarity and competency development to ensure that work stress does not negatively impact employee performance.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research and discussions that have been carried out, it can be concluded that work stress, clarity of roles, and employee competencies have a significant influence on employee performance at the Regional Office of the Directorate General of Treasury (Kanwil DJPb) of North Sumatra Province. These three factors play a role in determining the effectiveness of employee work, both individually and in the context of the organization as a whole. First, work stress has been proven to have a varied impact on employee performance. High stress without a good management strategy tends to reduce employee productivity, increase the rate of errors at work, and reduce job satisfaction. However, in some cases, controlled work stress (eustress) can be a motivator for employees to work harder and achieve their targets better. Therefore, organizations need to manage employee work stress by providing a more supportive work environment and providing stress management training so that employees can continue to work optimally. Second, the clarity of roles has a positive influence on employee performance. Employees who have a clear understanding of their duties and responsibilities tend to be more productive, more confident in making decisions, and have lower stress levels. Conversely, role ambiguity causes confusion, increases anxiety, and decreases work effectiveness. Therefore, organizations need to ensure that each employee understands their role well through effective communication, the preparation of clear job descriptions, and the provision of constructive feedback. Third, employee competence is the main factor that determines success in completing tasks. Employees who have good skills and knowledge are better able to work efficiently, produce high-quality output, and adapt faster to change. On the other hand, low-level employees often have difficulty completing tasks and need more guidance from superiors or colleagues. Thus, organizations need to improve employee competencies through continuous training and development programs so that they are better prepared to face job demands. Fourth, the combination of work stress, role clarity, and employee competence shows a complex relationship with employee performance. Employees with high competence and clear roles can still work well despite work stress, while employees with low competence and unclear roles are more prone to significant performance declines. This shows that organizations need to manage these three factors simultaneously to ensure optimal employee performance. Thus, this study confirms that organizations need to take strategic steps in managing work stress, increasing role clarity, and developing employee competencies to create a productive and conducive work environment. The implication of this study is that organizational management should pay more attention to the welfare of employees, provide clear directions regarding their duties and responsibilities, and improve the quality of human resources through continuous training and development. These efforts will not

only improve the performance of individual employees, but also contribute to the achievement of overall organizational goals.

FURTHER STUDY

Future research can explore the moderating or mediating effects of factors such as leadership style, organizational culture, or employee engagement on the relationship between work stress, role clarity, competence, and performance. A longitudinal study could assess the long-term impact of stress management strategies, while comparative research across different government agencies could provide broader insights. Additionally, investigating the role of digital transformation in shaping employee competencies and role clarity, as well as the effectiveness of personalized training programs, could enhance workforce development. Studies on work-life balance initiatives and qualitative research on employee perceptions may also offer valuable perspectives for improving public sector performance.

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