

**THE INFLUENCE OF JOB SATISFACTION AND STRESS THROUGH
ORGANIZATIONAL COMMITMENT TOWARDS JOB PERFORMANCE
IN PRATAMA WATES TAX SERVICE OFFICE**

AN UNDERGRADUATE THESIS

Presented as Partial Fulfillment of the Requirements to Obtain the Undergraduate
Degree in Management Department



by

DIOVI NAUFAL FAHDLURROHMAN

Student Number: 14311043

DEPARTEMENT OF MANAGEMENT

INTERNATIONAL PROGRAM

FACULTY OF ECONOMICS

UNIVERSITAS ISLAM INDONESIA

YOGYAKARTA

2019

**THE INFLUENCE OF JOB SATISFACTION AND STRESS THROUGH
ORGANIZATIONAL COMMITMENT TOWARDS JOB PERFORMANCE
IN PRATAMA WATES TAX SERVICE OFFICE**

AN UNDERGRADUATE DEGREE THESIS

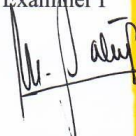
By:

DIOVI NAUFAL FAHDLURROHMAN

Student Number: 14311043

Defended before the Board of Examiners
On March 2019 and Declare Acceptable

Board of Examiners
Examiner I



Majang Palupi, B.B.A., M.B.A.

March 29, 2019

Examiner II

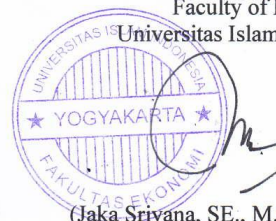


Andriyastuti Suratman, S.E., M.M.

March 29, 2019

Yogyakarta, March, 2019

International Program
Faculty of Economics
Universitas Islam Indonesia
Dean



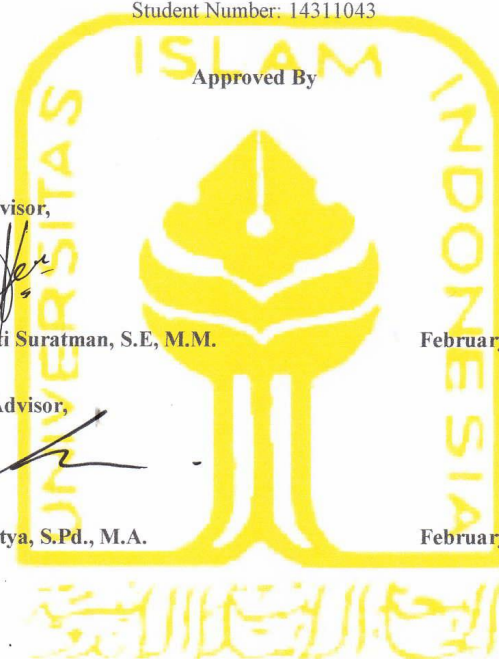
(Jaka Sriyana, SE., M.Si., Ph.D.)

THE INFLUENCE OF JOB SATISFACTION AND JOB STRESS
THROUGH ORGANIZATIONAL COMMITMENT TOWARDS
EMPLOYEE'S JOB PERFORMANCE IN PRATAMA WATES TAX
SERVICE OFFICE

Written By:

DIOVI NAUFAL FAHDLURROHMAN

Student Number: 14311043



Approved By

Content Advisor,

A handwritten signature in black ink, appearing to be 'Andriyastuti Suratman', is written over the 'Content Advisor' text.

Andriyastuti Suratman, S.E., M.M.

February..th, 2019

Language Advisor,

A handwritten signature in black ink, appearing to be 'Willy Prasetya', is written over the 'Language Advisor' text.

Willy Prasetya, S.Pd., M.A.

February..th, 2019

DECLARATION OF AUTHENTICITY

Herein, I declare the originality of thesis; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, idea, or expression without acknowledgment. All quotation are cited and listed in the bibliography of the thesis. If in the future this thesis statement is proven false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta,



Diovi Naufal Fahdlurrohman



UNIVERSITAS ISLAM INDONESIA
DIREKTORAT PERPUSTAKAAN

Kampus Terpadu UII Jl. Kaliurang Km. 14,5, Yogyakarta 55584, INDONESIA
Telp: (0274) 898 444 Psw. 2301 - 2324; Fax: (0274) 898 444 Psw. 2091
<http://library.uui.ac.id>; e-mail: perpustakaan@uui.ac.id

SURAT KETERANGAN BEBAS PLAGIASI

No. : 1074912139 /Perpus/10/Div.PP/ II/ 2019

Assalamu'alaikum wr. wb.

Yang bertanda tangan di bawah ini:

Nama : **Ismanto**
NIK : **861002112**
Jabatan : **Kepala Divisi Pelayanan Pemakai Direktorat Perpustakaan**

Dengan ini menerangkan bahwa:

Nama : **Diovi Naufal F.**
Nomor Mahasiswa : **14311043**
Fakultas / Prodi : **Economics / Manajemen**
Judul Karya Ilmiah : **The Influence of Job Satisfaction and Job Stress through Organizational Commitment towards Employee's Job Performance in Pratama Wates Tax Service Office.pdf**

Karya ilmiah yang bersangkutan di atas telah melalui proses uji deteksi plagiasi menggunakan aplikasi Turnitin dengan hasil **20 (Dua Puluh) %**.

Demikian surat keterangan ini dibuat agar dapat dipergunakan sebagaimana mestinya.

Wassalamu'alaikum wr. wb.

Yogyakarta, 08 Februari 2019

Kepala Divisi Pelayanan Pemakai

Direktorat Perpustakaan



The Influence of Job Satisfaction and Job Stress through Organizational Commitment towards Employee's Job Performance in Pratama Wates Tax Service Office



16%

INTERNET SOURCES

12%

PUBLICATIONS

13%

STUDENT PAPERS

MATCH ALL SOURCES (ONLY SELECTED SOURCE PRINTED)

5%

★ www.researchgate.net

Exclude matches

Exclude matches

Exclude matches

PREFACE AND ACKNOWLEDGMENT



Peace be upon you, and Allah's mercy and blessings.

All praise is due to Allâh, the Lord of the Worlds. All praise and gratitude to Allah SWT, who has mercy and the guidance of His, so that I can finish the final assignment from courses Research Methodology entitled "**The Influence of Job Satisfaction and Stress through Organizational Commitment towards Job Performance in Pratama Wates Tax Service Office**". In completing this task, the researcher realizes that in the completion of this final assignment, the author gained enormous support, encouragement, assistance and guidance from various parties. Therefore, for all forms of assistance, encouragement and guidance, the author would like to say thank you as much as possible to:

1. Father and Mother who has educated and supported any activities and decisions of the author, and teaches all forms of kindness and life experience.
2. Mrs. Andriyastuti Suratman, S.E., M.M. as the Content Advisor of HRM whom has provided knowledge, insight, and information about scientific research, as well as guiding students in the lecture.
3. Willy Prasetya, S.Pd., M.A. as Language Advisor who helped author to write this undergraduate thesis better and proper in English.

4. Thank you to all parties from the KPP Pratama Wates, especially, Mr Chandra Sumirsa, the Public Relation of Tax Service Regional Officer, Ms Zahra who helped spread the questionnaires to all employees of KPP Pratama Wates
5. Researcher's uncle, Hanafi, S.E. who used to be an employee and now working in Kalimantan office branch, who has provided much assistance in this research.
6. Friends in arms of the International Program class of 2014, especially students of HRM in 2014, and fellow classmates HRM research methodology courses are always proud of.
7. Dearest friends of 252 KKN team and acquaintances from Wringinputih village, Borobudur, Magelang

The author is fully aware that the writing of this scientific work is still far from perfection, therefore, criticism, and suggestions from readers is expected for this paper to be better. Hopefully this scientific paper can provide benefits especially for the author, KPP Pratama Wates and of course for the reader.

Wassalamu'alaikum Wr. Wb.

Yogyakarta, February of 2019

Diovi Naufal F.

TABLE OF CONTENT

<i>DECLARATION OF AUTHENTICITY</i>	iii
<i>Preface and Acknowledgment</i>	vii
<i>Table of Content</i>	ix
<i>List of Figures and Tables</i>	2
<i>Abstract</i>	3
<i>Abstrak</i>	4
CHAPTER I	5
1 INTRODUCTION	5
1.1 BACKGROUND.....	5
1.2 RESEARCH PROBLEMS	10
1.3 THE PURPOSES OF THE RESEARCH	11
1.4 THE BENEFITS OF THE RESEARCH.....	12
CHAPTER II	14
2 THEORITICAL REVIEW	14
2.1 THEORY	14
2.2 PREVIOUS STUDY.....	20
2.3 RELATIONSHIP AMONG VARIABLES	47
2.4 Theoretical Framework.....	54
CHAPTER III	55
3 RESEARCH METHODS	55
3.1 Type of Study	55
3.2 Research Field/Site	56
3.3 Operational Definition.....	58
3.4 Population and Samples	70
3.5 Data Collection Method	70
CHAPTER IV	76
4 Data Analysis	76
4.1 Reliability and Validity Test.....	76
4.2 Respondent's General Information	80
4.3 Statistic Descriptive	84

4.4	Test Assumptions	89
4.5	Linear Regression Analysis	97
4.6	Hypothesis testing	108
4.7	Discussions	108
CHAPTER V.....		117
5	<i>Conclusions and Recommendation.....</i>	<i>117</i>
5.1	Conclusions	117
5.2	Research Limitations	118
5.3	Recommendation	118
6	<i>References.....</i>	<i>120</i>
7	<i>Attachments</i>	<i>125</i>
7.1	Letter of Permission.....	125
7.2	Questionnaire.....	126
7.3	SPSS Tables	147



LIST OF FIGURES AND TABLES

Table 2.1 Figures of Theoretical Framework	54
Table 3.1 Tables of Operational Definition	66
Table 4.1 Validity Test	77
Table 4.2 Reliability Test	79
Table 4.3 Gender	80
Table 4.4 Age	81
Table 4.6 Work Experiences	83
Table 4.7 Position	84
Table 4.8 Assessment of Job Satisfaction	85
Table 4.9 Assessment of Job Stress	86
Table 4.10 Assessment of Organizational Commitment	87
Table 4.11 Assessment of Job Performance	88
Figure 4.1 Normality Test Result of Job Satisfaction and Job Stress to Organizational Commitment	90
Figure 4.2 Normality Test Result of Job Satisfaction and Job Stress to Organizational Commitment	90
Figure 4.3 Normality Test Result of Job Satisfaction and Job Stress to Job Performance	92
Figure 4.4 Normality Test Result of Job Satisfaction and Job Stress to Job Performance	92
Table 4.12 Multicollinearity Result of Job Satisfaction and Job Stress to Organizational Commitment	93
Table 4.13 Multicollinearity Result of Job Satisfaction and Job Stress to Job Performance	94
Figure 4.5 Scatterplot Job Satisfaction and Job Stress to Job Performance	96
Figure 4.6 Scatterplot Job Satisfaction and Job Stress to Organizational Commitment	96
Table 4.14 Multiple Linear Regression	98
4.7 Figure of Path Analysis	105
4.15 Table of Path Analysis	107
Table 4.16 Hypothesis Recapitulation	108

**THE INFLUENCE OF JOB SATISFACTION AND JOB STRESS
THROUGH ORGANIZATIONAL COMMITMENT TOWARDS JOB
PERFORMANCE IN PRATAMA WATES TAX SERVICE OFFICE**

Diovi Naufal Fahdlurrohman

Faculty of Economics, Universitas Islam Indonesia

work.diovinaufal@gmail.com



ABSTRACT

The purpose of this study is to examine and find the influences of job satisfaction and stress through organizational commitment towards job performance of the employees from Pratama Wates Tax Service Office. The samples of this study are 77 employees of Pratama Wates Tax Service Office. Researcher distributed the questionnaires to all 77 respondents, and 46 of them are filled out appropriately by the employees. The analytical tool in this study is regression analysis and path analysis. The results of this study shows that there is significant positive influence of job satisfaction to organizational commitment and job performance directly and indirectly, while job stress has no direct negative influence to job performance, it is, however, indirectly influence job performance through organizational commitment negatively. Organizational commitment has significant positive influence on job performance.

Keywords: *job satisfaction, job stress, organizational commitment, job performance, tax office, public office.*

**PENGARUH KEPUASAN KERJA DAN STRES KERJA MELALUI
KOMITMEN ORGANISASI TERHADAP KINERJA DI KANTOR
PELAYANAN PAJAK PRATAMA WATES**

Diovi Naufal Fahdlurrohman

Faculty of Economics, Universitas Islam Indonesia

work.diovinaufal@gmail.com



ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji dan menemukan pengaruh kepuasan kerja dan stres kerja melalui komitmen organisasi terhadap kinerja kerja pada Kantor Pelayanan Pajak Pratama Wates. Sampel penelitian ini adalah 77 karyawan Kantor Pelayanan Pajak Pratama Wates. Peneliti membagikan kuesioner kepada 77 responden, dan 46 di antaranya diisi dengan tepat oleh karyawan. Alat analisis dalam penelitian ini adalah analisis regresi dan analisis jalur. Hasil penelitian ini menunjukkan bahwa terdapat pengaruh positif kepuasan kerja terhadap komitmen organisasi dan kinerja kerja secara langsung dan tidak langsung, sedangkan stres kerja tidak memiliki pengaruh negatif langsung terhadap kinerja kerja, akan tetapi, stress kerja secara tidak langsung mempengaruhi kinerja kerja melalui komitmen organisasi secara negatif. Komitmen organisasi memiliki pengaruh positif signifikan terhadap kinerja pekerjaan.

Kata kunci: *kepuasan kerja, stres kerja, komitmen organisasi, kinerja kerja, kantor pajak, kantor publik.*

CHAPTER I

1 INTRODUCTION

1.1 BACKGROUND

Human resources play a very important role in actualizing organizational success in achieving organizational goals that have been determined. argue that human resources are one of the valuable assets for the organization, therefore employee performance needs to be optimally improved in order to improve the organizational performance. Every organization always strives to improve the performance of its employees in the hope that organizational goals will be achieved (Armstrong, 2009)

There are many factors influencing employee's job performances. One of the factors are, job satisfaction, which positively influenced job performance (Barasa *et al.*, 2018) (Naveed *et al.*, 2014). Job satisfaction has considerable positive impact on job performance (Azadeh & Ahranjani, 2014) Several factors involving job satisfaction, such as work environment, job stress, compensation policies and satisfaction towards work itself (Platisa *et al.*, 2015) (Hoboubi *et al.*, 2017)

Job stress can be easily found nowadays (Vijayan, 2017) it can be caused by technological advances, competitive lifestyle, and other various social factors. Job stress can be negative effect to job performance as found in (Gharib *et al.*, 2016) (Ahmad *et al.*,2017)

While there is a form of positive stress that can drive employee's performance, it is defined as a Eustress (Hafeez, 2018) Management needs to formed their policy to maintain Positive stress or Eustress to increase employee's job satisfaction and performances and commitment to work. (Hafeez, 2018) (Hoboubi *et al.*, 2017)

There are three different types of organizational commitment, Affective Commitment, Continuance Commitment, Normative Commitment. Affective commitment is how much employee want to stay in an organization employee's positive emotional attachment to the organization. Meyer and Allen pegged Affective Commitment as the "desire" component of organizational commitment. An employee who is affectively committed strongly identifies with the goals of the organization and desires to remain a part of the organization. This employee commits to the organization because he/she "wants to". This commitment can be influenced by many different demographic characteristics: age, tenure, sex, and education but these influences are neither strong nor consistent (Allen & Meyer, 1990) (Meyer & Allen, 1991)

The problem with these characteristics is that while they can be seen, they cannot be clearly defined. Meyer and Allen gave this example that "positive relationships between tenure and commitment maybe due to tenure-related differences in job status and quality"

Continuance Commitment is how much employee needs to stay in an organization. The "need" component or the gains versus losses of working in an organization. "side-bets", or investments, are the gains and losses that may occur should an individual stay or leave an organization. An individual may commit to the organization because he/she perceives a high cost of losing organizational membership.

Things like economic costs (such as pension accruals) and social costs (friendship ties with co-workers) would be costs of losing organizational membership. Contrary, an individual doesn't see the positive costs as enough to stay with an organization they must also take into account the availability of alternatives (such as another organization), disrupt personal relationships, and other "side-bets" that would be incurred from leaving their organization (Becker, 1960) The problem with this is that these "side-bets" don't occur at once but that they "accumulate with age and tenure" (Allen & Meyer, 1990) (Meyer & Allen, 1991)

Normative commitment is higher in organizations that value loyalty and systematically communicate the fact to employees with rewards, incentives and other strategies. Normative commitment in employees is also high where employees regularly see visible examples of the employer being committed to employee well-being. An employee with greater organizational commitment has a greater chance of contributing to organizational success and will also experience higher levels of job satisfaction. High levels of job satisfaction, in turn, reduces employee

turnover and increases the organization's ability to recruit and retain talent. (Meyer & Allen, 1991) (Allen & Meyer, 1990) based their research in this area more on theoretical evidence rather than empirical, which may explain the lack of depth in this section of their study compared to the others.

After knowing how much important it is the organizational commitment to the lifespan of an organization, we need to know what is the best predictor for organizational commitment, which is Job satisfaction (Sejjaaka & Kaawaase, 2014) job satisfaction is directly influenced organizational commitment positively (Naveed *et al.*, 2014) (Fu & Deshpande, 2013) Furthermore, affective commitment generally has positive relationship to job satisfactions (Dhurupa *et al.*, 2016) (Ozturk *et al.*, 2014)

There are things that needed to be cautiously observed as well. There is negative influence that job stress caused to organizational commitment. (Al-Hawajreh, 2011) (Bhatti *et al.*, 2016) (NART & BATUR, 2014). Job stress could potentially reduce the strengths of job satisfaction, which may lead for organizational commitment to decreased. (Tiwari & Singh, 2017).

Foundings in multiple studies, there is a significant and direct positive influence between organizational commitment and job performance (Naveed *et al.*, 2014); (Fu & Deshpande, 2013) (Jaramilloa *et al.*, 2005) There is positive relationship between employee's commitment for organization to their performances. It shows how organizational

commitment positively affects job performance which is important for every organization. (Sheng, 2014) (Nazir & Islam, 2017)

(Direktorat Jenderal Pajak Kementrian Keuangan, 2012) The Directorate General of Taxation, is one of the directorates general under the Indonesian Ministry of Finance who has the task of formulating and implementing policies and technical standardization in the field of taxation.

The performance of the General Directorate of Taxation is highly demanded because it relates to the achievement of the state revenue target from the tax sector, considering that 70% more funds from the State Budget are obtained from the tax sector.

Various steps are taken by the General Directorate of Taxation in improving the performance of its employees, taking into account of the compensation, manages the job stress and satisfaction to employees and other matters that can affect a person's ability to carry out their work. In order to actualize the vision and mission of the General Directorate of Taxation, the Wates Pratama Tax Service Office as one of the organizations under the General Directorate of Taxation is required to carry out their duties in accordance with the applicable regulations

In achieving organizational goals that have been set, the Wates Pratama Tax Service Office strives to always improve the performance of its employees, employees have good performance if they comply with all the rules that have been established in a General Directorate of taxation

organization in accordance with the (MENTERI KEUANGAN, 2006) Regulation of the Minister of Finance Number 132 / PMK.01 / 2006 Concerning the Organization and Work Procedure of the Directorate General of Tax Vertical Institutions and the (MENTERI KEUANGAN, 2008) Minister of Finance Regulation Number 190 / PMK.01 / 2008 concerning Guidelines for Determining Evaluation, Assessment, Increase and Decrease in Position and Ranking for Executing Officers in the Ministry of Finance, namely human resources perform well by possessing reliable, professional and highly dedicated knowledge, skills and expertise. Improved performance for employees is inseparable from employee job satisfaction itself and the motivation or motivation that has been given.

Based on those background researcher would like to conduct study in Wates Pratama Tax Office with title “The Influence of Job Satisfaction and Job Stress Through Organizational Commitment Towards Job Performance In Wates Pratama Tax Service Office”. The result of the study expected to become the consideration for related organization to understand what factors that influence the job performance of employees.

1.2 RESEARCH PROBLEMS

Based on introduction above, the reason why this study need to conducted have been explained. This research study is to examine the influence of job satisfaction and job stress, and organizational commitment towards job performance with employee commitment as the intervening variable. This study addressed to the permanent civil worker in Wates

Pratama Tax Service Office. Therefore the research problems of this study will be:

1. Is there any influence between job satisfaction and organizational commitment?
2. Is there any influence between job stress and organizational commitment?
3. Is there any influence between job satisfaction and job performance?
4. Is there any influence between job stress and job performance?
5. Is there any influence between organizational commitment and job performance?
6. Is there any influence between job satisfaction through organizational commitment on job performance?
7. Is there any influence between job stress through organizational commitment on job performance?

1.3 THE PURPOSES OF THE RESEARCH

Based on the research problem above, the purpose of this research study will be:

1. To know the influence between job satisfaction and organizational commitment
2. To know the influence between job stress and organizational commitment

3. To know the influence between job satisfaction and job performance
4. To know the influence between job stress and job performance
5. To know the influence between organizational commitment and job performance
6. To know the influence between job satisfaction through organizational commitment on job performance
7. To know the influence between job stress through organizational commitment on job performance

1.4 THE BENEFITS OF THE RESEARCH

The result of this research hopefully can give contribution:

- a. For the researcher

This study gives the researcher additional knowledge regarding research study, the important of managing job satisfaction, job stress, and employee's organizational commitment towards employee's job performance as well the actual condition of organization which those knowledge can be implemented in the future work place.

- b. For the company

The result of this study can be used by organization management to evaluate their way in managing job satisfaction, job stress, and employee's organizational commitment towards their employee's job performance.

c. For the next researchers

This research expected to be able to give information and reference that can be useful to the other future researchers especially for research regarding job performance study.



CHAPTER II

2 THEORITICAL REVIEW

2.1 THEORY

2.1.1 Human Resource Management

Human Resource Management is a management function concerned with hiring, motivating, and maintaining workforce in an organisation. Human resource management deals with issues related to employees such as hiring, training, development, compensation, motivation, communication, and administration. Human resource management ensures satisfaction of employees and maximum contribution of employees to the achievement of organisational objectives.

Human Resource Management can be defined as a strategic approach to acquiring, developing, managing, motivating and gaining the commitment of the organisation's key resource is the people who work in and for it (Armstrong, 2009)

2.1.2 Job Satisfaction

Job satisfaction is one of the most researched variables in the area of workplace psychology (Spector, 1997), and has been associated with numerous psychosocial issues ranging from leadership to job design (Lu, *et al.*, 2012)

Job satisfaction is the result of employee perceptions of how well their work provides things that are considered important. (Luthans, 1998)

(Herzberg, 1966) developed a theory of satisfaction called the theory of two factors, namely factors that are not satisfied (dissatisfier) and factors of people who feel satisfied (satisfier). Whereas job satisfaction is a positive feeling about work resulting from an evaluation of its characteristics. (Robbins & Judge, 2015)

2.1.3 Job Stress

Job stress can be easily found nowadays. It can be caused by technological advances, competitive lifestyle, and other various social factors (Vijayan, 2017) Job stress have negative impact to job performance as found in (Gharib *et al.*, 2016) and (Ahmad *et al.*, 2017).

Job stress is a complex, varied and dynamic process in which a stressor, views about stress itself, short responses, health impacts, and variables are interrelated. (Cooper & Marshall, 1976). While there is a form of positive stress that can drive employee's performance, it called Eustress. (Hafeez, 2018). Management needs to formed their policy to maintain Positive stress or Eustress to increase employee's job satisfaction and performances and commitment to work. (Hafeez, 2018); (Hoboubi *et al.*, 2017).

Eustress, is the result of a healthy, positive and constructive response to stress. This is the welfare of individuals and organizations that are socialized with growth, flexibility, adaptability and a high level of assessment. Distress, which is the result of a response to stress that is unhealthy, negative and destructive. These include individual consequences

and high levels of absence, which are associated with minor to major health decline (illness) and death (Hariandja, 2002)

2.1.4 Organizational Commitment

According to (Allen & Meyer, 1990) there are three different types of organizational commitment; (1) Affective Commitment, (2) Continuance Commitment, (3) Normative Commitment. Affective commitment is how much employee want to stay in an organization employee's positive emotional attachment to the organization. Meyer and Allen pegged Affective Commitment as the "desire" component of organizational commitment. An employee who is affectively committed strongly identifies with the goals of the organization and desires to remain a part of the organization. This employee commits to the organization because he/she "wants to". This commitment can be influenced by many different demographic characteristics: age, tenure, sex, and education but these influences are neither strong nor consistent (Allen & Meyer, 1990) (Meyer & Allen, 1991)

The problem with these characteristics is that while they can be seen, they cannot be clearly defined. Meyer and Allen gave this example that "positive relationships between tenure and commitment maybe due to tenure-related differences in job status and quality"

Continuance Commitment is how much employee needs to stay in an organization. The "need" component or the gains versus losses of working in an organization. "side-bets", or investments, are the gains and

losses that may occur should an individual stay or leave an organization. An individual may commit to the organization because he/she perceives a high cost of losing organizational membership.

Things like economic costs (such as pension accruals) and social costs (friendship ties with co-workers) would be costs of losing organizational membership. Contrary, an individual doesn't see the positive costs as enough to stay with an organization they must also take into account the availability of alternatives (such as another organization), disrupt personal relationships, and other "side-bets" that would be incurred from leaving their organization (Becker, 1960) The problem with this is that these "side-bets" don't occur at once but that they "accumulate with age and tenure" (Allen & Meyer, 1990) (Meyer & Allen, 1991)

Normative commitment is higher in organizations that value loyalty and systematically communicate the fact to employees with rewards, incentives and other strategies. Normative commitment in employees is also high where employees regularly see visible examples of the employer being committed to employee well-being. An employee with greater organizational commitment has a greater chance of contributing to organizational success and will also experience higher levels of job satisfaction. High levels of job satisfaction, in turn, reduces employee turnover and increases the organization's ability to recruit and retain talent. (Meyer & Allen, 1991) (Allen & Meyer, 1990) based their research in this

area more on theoretical evidence rather than empirical, which may explain the lack of depth in this section of their study compared to the others.

The correlation between organizational commitment and job performance are stronger. The relationship between organizational commitment and job performance is positive and stronger for sales employees than for non-sales employees. (Jaramilloa *et al.*, 2005)

After knowing how much important it is the organizational commitment to the lifespan of an organization, we need to know what is the best predictor for organizational commitment. (Sejjaaka & Kaawaase, 2014) found that job satisfaction is the best predictor for organizational commitment. (Naveed *et al.*, 2014) and (Fu & Deshpande, 2013) found direct positive and direct impact of job satisfaction towards organizational commitment. Moreover, (Dhurupa *et al.*, 2016) and (Ozturk *et al.*, 2014) found that affective commitment generally has positive relationship to job satisfactions.

According to (Naveed *et al.*, 2014), (Fu & Deshpande, 2013) and (Jaramilloa *et al.*, 2005) found in their research. (Sheng, 2014) and (Nazir & Islam, 2017) argues that there are positive relationship between employee's commitment for organization to their performances. All of this led to how organizational commitment positively affects job performance that is important for every organization.

2.1.5 Job Performance

According to (Dessler, 2013) job performance assesses whether a person performs a job well. Job performance, studied academically as part of industrial and organizational psychology, also forms a part of human resources management. Performance is an important criterion for organizational outcomes and success. (Armstrong, 2009) argue that human resources are one of the valuable assets for the organization, therefore employee performance needs to be optimally improved in order to improve the organizational performance. Every organization always strives to improve the performance of its employees in the hope that organizational goals will be achieved.

(Dessler, 2013) defines job performance as the employee's actual achievement compared to the expected performance of the employee. Expected work performance is a standard achievement that is prepared as a reference so that it can see employee performance in accordance with its position compared to the standards made.

There are many factors influencing employee's job performances. (Naveed *et al.*, 2014) along with (Barasa *et al.*, 2018) stated that there is positive influence of job satisfaction to job performance (Azadeh & Ahranjani, 2014) argues that job satisfaction has considerable impact on job performance. There are many factors involving job satisfaction, (Platisa *et*

al., 2015) and (Hoboubi *et al.*, 2017) stated that work environment, job stress, compensation policies and satisfaction towards work itself.

2.2 PREVIOUS STUDY

2.2.1 (Jaramilloa, Mul kib, & Marshalle, 2005)

This article presents a meta-analysis that includes studies conducted over the past 25 years across 14 countries and a mix of selling and nonselling situations. Findings indicate that the relationship between organizational commitment and job performance is positive and stronger for sales employees than for nonsales employees. Stronger correlations between organizational commitment and job performance are found for collectivist compared to individualistic cultures. The results are discussed in terms of implications for future sales force performance research.

2.2.2 (Al-Hawajreh, 2011)

This study explored the relationship between occupational stress and organizational commitment among nurses in selected Jordanian hospitals, and measuring the level of occupational stress and the level of organizational commitment among nurses selected Jordanian hospitals in Amman. The research population both of the two governmental teaching hospitals, and a systematic random sample of 150 nursing personnel was selected. A self-administered questionnaire was used for collecting data for this study.

The questionnaire was developed by the researcher based on pertinent literatures, it includes two main parts; one of them is the occupational stress (sources of work pressure, health information, and coping strategies), the other one is the organizational commitment. The findings of the present study revealed that occupational stress is present among thirty percent of the nurses; and forty percent of the nurses had organizational commitment. The study also reveals that the Organizational commitment is statistically significantly negatively correlated to occupational stress ($P = 0.025$, $r = -0.18$).

2.2.3 (Pramitha, Supartha, & Riana, 2012)

The problem that is often faced by companies related to human resources is to maintain potential resources in order to remain committed and increased performance. The phenomenon that often occurs in the performance of a company that has been so good can be damaged, both directly and indirectly influenced by the level of employee job satisfaction.

This study aims to analyze the effect of job satisfaction on organizational commitment and employee performance. The sample used was 129 respondents of Koperasi Krama Bali employees.

From the results of this study proved that job satisfaction has a positive effect on organizational commitment, which means that the higher the level of job satisfaction, the organizational commitment increases. Organizational commitment proved to have a positive but not significant

effect on performance, that the higher the organizational commitment of employees, the more motivated they were to improve performance, but this did not happen in reality. Job satisfaction has been shown to have a positive effect on employee performance, which means that the higher the employee job satisfaction, the more motivated employees will also improve their performance.

2.2.4 (Fu & Deshpande, 2013)

This research uses structural equation modeling (SEM) to examine the direct and indirect relationships among caring climate, job satisfaction, organizational commitment, and job performance of 476 employees working in a Chinese insurance company. The SEM result showed that caring climate had a significant direct impact on job satisfaction, organizational command, and job performance.

Caring climate also has a significant indirect impact on organizational commitment through the mediating role of job satisfaction, and on job performance through the mediating role of job satisfaction and organizational commitment. In addition, job satisfaction has significant direct impact on organizational commitment, through which it also has a significant indirect impact on job performance. Finally, organizational commitment has a significant direct impact on job performance.

2.2.5 (Adiftiya, 2014)

The purpose of this study is to find out whether there is an influence of organizational commitment on employee performance at PT. Bukit Makmur Mandiri Utama Site Kideco Jaya Agung Batu Kajang Paser Regency. The data analysis used in this study is parametric statistics, namely simple regression analysis, product moment correlation coefficient, and determination coefficient.

From the results of this study the authors conclude that there is an influence of organizational commitment on employee performance at PT. Bukit Makmur Mandiri Utama Site Kideco Jaya Agung Batu Kajang Paser Regency. But it has a low level of relationship. Therefore, organizational commitment within employees must be continually improved

2.2.6 (NART & BATUR, 2014)

Modern life has many problems within different dimensions and work-family conflict is one of the factors that have considerable effects. This topic is under scrutiny of many scholars to discover out the attitudes of employees' during their study life.

Work-family conflict can have effects on employees' organizational commitment, job stress and job performance besides other common factors. In this setting, this research holds the aim of examining the effects of work-family conflict on job stress, organizational commitment and job performance of teachers.

General findings of the research are the concrete negative effect of work-family conflict on job stress and partial effect on organizational commitment. It is also found out that job stress causes a negative effect on organizational commitment.

2.2.7 (Naveed, Iqbal, Javed, & Hamad, 2014)

The purpose of this study is to investigate the impact of Organizational Commitment and Employee Performance on Employee Satisfaction. Author used statistical population of Banking Sector which covers 110 employees of 10 banks and data was collected through a self administrative questionnaire.

Correlation coefficient, Regression analysis and “ANOVA were tested for the data analysis. There are two independent variables 1) Organizational commitment 2) Employee performance whereas Employee satisfaction is taken as dependent variable. Results showed Positive relationship between Organizational commitment and employee satisfaction and similarly Employee Performance has Positive relationship with employee satisfaction.

2.2.8 (Ozturk, Hancer, & Im, 2014)

This research focused primarily on the effect of job characteristics on job satisfaction and organizational commitment in the hotel industry. Data were collected from 252 hotels workers in Turkey. Two multiple regression analyzes were conducted to identify the impact of job

characteristics on employees' overall job satisfaction and affective commitment.

In addition, a simple regression analysis was used to identify the relationship between overall jobs satisfaction and affective commitment. The results indicated that the job characteristics, interaction, feedback, and autonomy had significant impacts on both job satisfaction and affective commitment. The findings further indicated that a significant relationship exists between job satisfaction and affective commitment.

2.2.9 (Sejjaaka & Kaawaase, 2014)

The purpose of this paper is to examine the extent to which the constructs of professionalism can be used as valid predictors of organizational commitment in an emerging economy context. Using pre-existing scales for these constructs, the authors collected data from 277 ICPAU licensees and carried out a factor analysis to examine their validity.

Given the relevance of the organizational-professional conflict (OPC) debate to performance in public and private sector organizations, the authors use ANOVA to assess whether there are significant differences between CPAs in the private and public sectors. The author also develops a structural equation model to assess the extent to which organizational commitment can be explained by professionalism, rewards and job satisfaction.

The findings show that the four scales can be used as valid measures in emerging market environment, albeit with some modifications. The correlations between the study variables are significant ($p < 0.01$) but weak. There are also no significant differences between the scores of private and public sector Certified Public Accountants (CPAs) on professionalism, rewards and organizational commitment.

However, there is significantly lower job satisfaction among CPAs employed in the public sector. The authors also find that job satisfaction is the best predictor of organization commitment. Professionalism and rewards are weak predictors of organizational commitment. The model shows that there is a weak fit between organizational commitment and professionalism, rewards and job satisfaction.

The authors modify the extant measurement scale for use in emerging markets conditions and show that with some adjustment, they are robust measures of the study variables. The paper also extends the organizational commitment (OC) debate to emerging market conditions and shows that rewards on their own are not enough to ensure organizational commitment among them professionals. It is important to improve job satisfaction through more enriching work experience.

2.2.10 (Sheng, 2014)

In the context of economic globalization, the key of the enterprise's sustainable development is the rational utilization of human resources, to

enhance the employee's job performance and form core competitiveness. In the many factors that affect employee performance, employee attitude has always been the focus of many researchers' home and abroad.

This study has an important aspect of employee attitude, organizational commitment, to explore the effect of organizational commitment in employee performance. However, most previous research studies respectively employee performance and organizational commitment. In order to explore the relationship between organizational commitment and employee performance, this paper is the relationship on the basis of summarizing the predecessors' research, and applying the results of the study to the practice, to provide the reference to the enterprise human resources management.

The paper is based on the samples of employees in X company, and use the empirical research methods, to explore the relationship between organizational commitment and job performance. The conclusion is: the organization normative commitment, ideal commitment, and economic commitment are positively correlated, and the opportunity commitment is a negative correlation. The emotional commitment is not obvious, except that few employees' emotional commitment is related to the employee performance.

2.2.11 (Azadeh & Ahranjani, 2014)

In this study, performances of Iranian thermal power plants have been assessed with respect to human factors such as job stress, satisfaction and security through data envelopment analysis (DEA). In the first step performance of power plants (DMUs) have been evaluated considering traditional production factors including installed capacity, internal consumption and fuel consumption as inputs and gross production as output (model 1). In the next step, model 1 is expanded to include three above mentioned human factors (model 2).

Power plants have been ranked based on their relative efficiency scores in both models. Pearson and Spearman correlation coefficients between relative efficiency scores and rankings of power plants in two models have been calculated. The results show that efficiency scores and rankings of power plants in two models are quite different indicating that mentioned human factors have direct impact on overall performance of generation companies and that if we were to use just traditional factors it would not reflect the optimum efficiency of the DMUs.

Finally, job security has been found as the most effective human factor in Iranian power plants. This is the first study that presents an integrated approach for assessment of electric power plants considering job stress, security and satisfaction. And it is shown that these human factors play important role in overall performance of generation companies.

2.2.12 (FEBRIANTO & WIJAYATI, 2014)

The purpose of this research is partially and simultaneously stressed and influences the employees' performance of PT. Lion Superindo Citraland Surabaya Branch. The samples used in this research are 43 employees of PT. Lion Superindo Branch of Citraland Surabaya, while in analyzing the writer data used multiple linear regression method. The result found that at the same time (organization) commitment (X1) and work stress (X2) influence employees' performance (Y), and partially those two variables, organization's commitment and work stress, influence employees' performance. The dominant free variable which influences employees' performance in PT. Lion Superindo Branch of Citraland Surabaya is work stress.

2.2.13 (Destikarini, Hanafi, & Zunaidah, 2015)

This research focuses on The Effects of Job Satisfaction and Motivation on Job Performance through Organizational Commitment Intervening Variables (Study on Jiwasraya Insurance of Palembang Regional Office). The hypothesis tested in this research are: (1) job satisfaction and motivation have significant effects on organizational commitment, (2) job satisfaction, motivation, and organizational commitment have significant effect on job performance. The Samples of this research is 169 respondents for Jiwasraya Insurance of Palembang Regional Office. The data used by Jiwasraya Insurance of Palembang

Regional Office and analyzed using Structural Equation Models (SEM) with Linear Structural Relations (LISREL).

The results show that, (1) job satisfaction and motivation have a positive significant effect on organizational commitment, (2) motivation has a positive significant effect on job performance, while the job satisfaction and organizational commitment don't have a positive effect on job performance.

This research is expected to be useful, for a company, especially for Jiwasraya Insurance of Palembang Regional Office as consideration in making improvement decisions, and for further researchers this study can be one of the reference for research that is related to job satisfaction, motivation, organizational commitment and job performance.

2.2.14 (Platisa, Reklitisb, & Zimerasc, 2015)

This is the environment of tension and the division of labor such as health care services, the performance of employees is one of the most basic challenges. The reason is that performance as a phenomenon is closely related to aspects of effectiveness, knowledge management and quality from one side and to management, financing and development of the organization from the other.

Especially for doctors and nurses' performance issues are inextricably linked to patient safety. The international literature shows that a large number of factors influence employee performance such as

satisfaction from the profession, work environment, compensation policies, etc. In this work we try to analyze the relationship between job satisfaction and job performance.

The analysis takes place in the National Center of Public Administration and Local Government during the training process, where a questioner with 7-Likert scale is distributed to 246 personnel (nurses). The analysis is taking place between job satisfaction parameters versus self-job performance parameters. Principal components analysis suggests that for job satisfaction the most important are (based on their weights) parameters: satisfaction from manager (weight = 0.703), satisfaction form manager administration (weight = 0.732), satisfaction of ways of working (weight = 0.657), satisfaction of recognition weight = 0.627), satisfactory of working hours (weight = 0.695) and satisfactory of working security (weight = 0.707).

For the self-job performance most important are (based on their weights) parameters: self-satisfaction of quantity of work (weight = 0.896), self-satisfaction of productivity (weight = 0.878), self-satisfaction of initiatives (weight = 0.794), self-satisfaction of working targets (weight = 0.766), and satisfaction of quality improvements (weight = 0.792).

2.2.15 (Masihabadi, Rajaei, Koloukhi, & Parsian, 2015)

This study was designed to measure the effects of job stress on organizational commitment, job satisfaction, and job performance. A total

of 170 questionnaires were distributed among auditors in the audit institutions in Tehran and Mashhad. To test the hypotheses, path analysis and structural equation and regression were employed.

The results showed that the job stress had a negative effect on organizational commitment and job satisfaction and there was not a negative correlation between job stress and job performance. Job stress via organizational commitment and job satisfaction affected job performance negatively. Also, job stress had a negative impact on job satisfaction via organizational commitment.

2.2.16 (Yousef, 2016)

The present study investigates the direct and indirect relationships among job satisfaction, organizational commitment, and attitudes toward organizational change and their dimensions. Results indicated that employees in the investigated departments are highly satisfied with supervision and coworkers, whereas they are slightly satisfied with work conditions and job security, but they have low satisfaction with pay and promotion facets of the job.

Results further demonstrated that employees in the investigated departments are remaining with their current departments either because they want to do so, or because they have to do so, but not because they feel they ought to do so.

2.2.17 (Dewi & Sintaasih, 2016)

One of the factors that are most relevant to measure the quality of humanity resources is employee's performance. Enhancement of employee's performance affected by job stress and organizational commitment. The purpose of this study is to analyze and explain the effect of work stress and organizational commitment to employee's performance.

The population in this study were all employees of PT. Bangun Bali Utama Denpasar as many as 48 people. The sampling method was census method. The analysis technique used is multiple linear regression.

The results showed that job stress significantly negative effect on employee performance and organizational commitment significantly positive effect on employee performance.

The head of the company is expected to show appreciation to employees who have a high loyalty, in addition to the employees who work excessively long hours to be given compensation and to employees who often leave work during working hours given the punishment.

2.2.18 (Dhurupa, Surujlala, & Danny, 2016)

The construction industry and its impact in strengthening the economic development of a country by providing work for an important constituent of the labor market is acknowledged. This is largely due to its

contributing features to the growth of the Gross Domestic Product (GDP) of a country.

Within this industry, teamwork is essential. If managed properly it may contribute to, among others, employees' commitment to an organization and their job satisfaction. Against this perspective, the study examines the relationship between teamwork, organizational commitment, and job satisfaction.

The study is located within a quantitative research paradigm using a cross-sectional survey design through a structured questionnaire. Data from 178 employees were analyzed. The results show that team work, normative, and affective commitment contribute positively to job satisfaction, whereas continuance commitment reflects a negative association with job satisfaction.

It seems that employers in this organization need to concentrate on employees' continuance commitment in shaping employees' propensity to their commitment in the organization. Since the construction industry depends heavily on the human resource, employers need to assess existing compensation and professional recognition, motivate employees through assignment of meaningful tasks, and create a working environment that inspires and enthuse workers so that their job satisfaction increases.

2.2.19 (Fauzi, Warso, & Haryono, 2016)

This study aims to analyze the impact of organizational culture and job satisfaction on improving employee performance toward organizational commitment. The population in this study is among the total employee population is 32 employees. In this study the census method was used with the total population for respondents. The methodology of this study uses regression and multiple linear hypothesis testing.

The results of this study are; 1) There is a significant positive impact between organizational culture on organizational commitment 2) There is a significant positive influence between job satisfaction and organizational commitment 3) There is a significant positive impact between organizational culture and job satisfaction together on organizational commitment 4).There is a significant positive impact between organizational culture on employee performance 5) There is a significant positive effect between job satisfaction on employee performance 6) There is a significant positive impact between organizational commitment to employee performance 7) There is a significant positive impact between organizational culture, job satisfaction and organizational commitment together on employee performance.

2.2.20 (Gharib, Jamil, Ahmad, & Ghouse, 2016)

The purpose of this study is to determine the levels of job stress among the academic staff at Dhofar University, to measure the job

performance level, and determine the impact of the job stress factors (workload, role conflict and role ambiguity) on job performance. For this purpose, 102 structured questionnaires were collected from academic staff of Dhofar University, Sultanate of Oman. Obtained results from the research questionnaires were analyzed by using Multiple Regression analysis, to find the impact of job stress on job performance.

Results show that the level of academic staff of job stress was medium and sometimes low. In addition, the level of Job performance is somewhat high. Moreover, it was found that workload has a positive statistical effect on job performance. While role conflict has negative statistical effect on job performance. Finally, role ambiguity does not significantly affect on Job performance.

2.2.21 (Bhatti, Bhatti, Akram, Hashim, & Akram, 2016)

Stress can be defined as experienced discrepancy between demand of environment and capabilities of individual. In every phase of life, every individual has to face stress. Employees in different organizations face stress. Especially in the banking sector, employees face great stress due to many antecedents like stresses lack of support from supervisors, great pressure of work, problematic co-worker's relationship and family and work life conflicts.

All these stressors lead to low organizational commitment and absenteeism. The aim of this study is to check the impact of job stress on

organizational commitment in the banking sector. For this purpose, 30 questionnaires were filled by employees of 3 different banks.

Results demonstrate the negative and significant relationship between job stress and organizational commitment. Results also show that stress is a major cause that decreases the employee's commitment towards the organization.

2.2.22 (Pranoto, Haryono, & Warso, 2016)

The results of the study Recruitment t count equal to 2,707 with significance values for X1 regression coefficient of 0.002 or less than alpha of 0.05 (5%). Then the null hypothesis (H0) in this study refused and accept alternative hypothesis (Ha)) Job stress counted 1.155 with significant value for the regression coefficient of 0.004 X2 or smaller than alpha of 0.05 (5%). Then the null hypothesis (H0) in this study refuses and accept alternative hypothesis (Ha). Incentives showed variable t count equal to 1.377 with significant value for the regression coefficient 0.000 X3 or smaller than alpha of 0.05 (5%). Then the null hypothesis (H0) in this study was rejected and the alternative hypothesis receives variable productivity t count equal to - 1,368 with significant value for the regression coefficient 0.657 X3 or greater than alpha of 0.05 (5%).

Then the null hypothesis (H0) in this study refuses and accept alternative hypothesis (Ha). So we can include that variable labor

productivity does not affect the organization's commitment means variable labor productivity does not affect organizational commitment.

2.2.23 (Suharno, 2016)

This research is conducted by the organization's commitment to an employee's performance with the organization's commitments as an intervening variable. The information gained from this research is very crucial for institutions as a consideration in implementing improvement of working satisfaction.

The research subject of the Office of the Special Region of Yogyakarta. The sample collecting technique uses population. The data collection method uses survey method by distributing questionnaires to 110 respondents. The data is analyzed by using PATH Analysis Multivariate, Simple and Multiple Regression.

The research finding satisfaction has significant influence toward the organization's commitments. The research finding shows that working satisfaction has significant influence toward the employees' performance. The organization's commitments have significant influence toward the employees' performance. Later, working satisfaction has positive influence toward the employees' performance through the organization's commitments variable becoming an intervening variable.

2.2.24 (Hoboubi, Choobineh, Ghanavati, Keshavarzi, & Hosseini, 2017)

In this study, 125 randomly selected employees of the Iranian petrochemical company participated. The data were collected using a demographic questionnaire, Osipow occupational stress questionnaire to investigate the level of job stress, Job Descriptive Index to examine job satisfaction, and Hersey and Goldsmith's questionnaire to investigate productivity in the study population.

The result in this study found that the levels of employees' perceived job stress and job satisfaction were moderate-high and moderate, respectively. Also, their productivity was evaluated as moderate. Although the relationship between job stress and productivity indices was not statistically significant, the positive correlation between job satisfaction and productivity indices was statistically significant. The regression modeling shows that productivity is significantly associated with shift schedules, the second and the third dimensions of job stress (role insufficiency and role ambiguity), and the second dimension of job satisfaction (supervision).

In conclusion, corrective measures are necessary to improve the shift work system. "Role insufficiency" and "Role ambiguity" should be improved and supervisor must be increased to reduce job stress and increase job satisfaction and productivity.

2.2.25 (Nazir & Islam, 2017)

The purpose of this paper is to examine the relationships between perceived organization support, employee engagement, employee performance and affective commitment in the context of Indian higher education. Data were collected from 410 employees from various higher educational institutes of India using a self-administered questionnaire. Structural equation modeling was used to analyze the data.

The results revealed a positive influence on perceived organizational support on employees' performance and affective commitment. Moreover, these relationships have been found to be mediated by employee engagement.

2.2.26 (Tiwari & Singh, 2017)

Stress, the word whenever strikes the mind is usually interpreted in negative terms though in practice stress as a variable can be a good motivator if present only to a certain level (eustress), but it turns out to be an employee loose interest in the job and hence reduce the job satisfaction level and hence may result into a commitment to lesser organization.

It may even become a big de-motivator that can reduce the energy and zeal of an employee to even work any further. Thus this study is an attempt in finding out the relationship organizational commitment shares with job satisfaction and impact that occupational stress has on the relationship

2.2.27 (Vijayan, 2017)

Job stress has become a common term in today's lingo. In every organization, the main cause of low productivity appears to be stress at workplace. Employees need certain kinds of motivation and job stress mitigating strategies to overcome the stress. This paper is focused to explore the major factors causing job stress and how to work with employees in Aavin, Coimbatore.

There are different kinds of job stress prevailing in employee's everyday life like workload, job security, autonomy, role conflicts, low salaries etc. In this paper, the major factors considered are workload, job security, and shift work related to Aavin Company. The paper investigates the impact of job stress related factors, viz. workload, job security, and shift work on employees' job performance. The attempt was made by employees and employers to overcome their job stress and to improve their performance.

2.2.28 (Zehra, Ather, & Zehra, 2017)

The study of correlation between occupational stress and organizational commitment among doctors working in the public and private sectors of Karachi. The self-constructive survey The questionnaire was circulated through convenience sampling techniques and gathered 1039 responses (public hospital = 549 and private hospitals = 490). A five-point likert scale measured response ranges from strongly agree (1) to strongly

disagree (5) while the 10-item scale was used to evaluate occupational stress. Additionally, dimensions of organizational commitment; affective, normative and continuance commitment were evaluated on a scale containing 6-items.

The data was analyzed through SPSS 23. As interpreted from results, there is a weak positive linear relationship between AC and personal factor and organizational factor. Likewise, NC share a weak positive linear relationship with personal resources and organizational factors. Similarly, CC has a weak positive linear relationship with personal factors and personal resources. However, AC has a strong negative relationship with personal resources while NC also has a strong negative relationship with personal factor. In a similar manner, CC has a weak negative linear relationship with organizational factor. Moreover, level of stress and commitment among doctors working in public hospitals is relatively low in contrast to private hospitals. In addition, lazy are under more stress. However, AC and NC are relatively high in females while CC is more in lazy.

2.2.29 (Ahmad, Ali, Nisar, & Ahmed, 2017)

The purpose of current study is to examine the influence of rewards, recognition and stress on employee's job performance and job satisfaction in education sector at district Gujranwala. Questionnaire survey method was

used for the data collection. By using simple random sampling we selected 150 employees and 126 out of 150 respondents responded.

The result showed that rewards have positive impact on employees' job performance ($\beta = .65$) and job satisfaction ($\beta = .685$). Moreover recognition also has positive impact on employees' job performance ($\beta = .43$) and job satisfaction ($\beta = .302$). Furthermore results also enlightened negative impact of job stress on job performance ($\beta = -.45$) and job satisfaction ($\beta = -.83$).

2.2.30 (Trisyanti, Wulan, & Haryono, 2018)

This study on employees' operations at PT. Cipta Unggul Nusantara. Where three independent variables are submitted, one is dependent variable, and one is intervening variable, namely training, work stress and work facilities as independent variables and employee productivity act as a dynamic variable and organizational commitment as an intervening variable.

This research was carried out by survey method to production employees in furniture companies and analyzed by regression. The first stage examines the validity and reliability of questions for each variable. The second stage, regressing the variables of training, work stress, and work facilities on employee performance productivity towards organizational commitment.

The results showed that the variables of training and facilities had a significant positive effect on employee productivity. As well as work stress

variables have a significant negative effect on employee performance. However, work stress will be at a low to moderate level will create good employee production and will worsen employees if in a very long time and excessive.

2.2.31 (Barasa, Gunawan, & Sumali, 2018)

This study aims to examine the determinants of employee job satisfaction and its implications on employee performance at port enterprises in DKI Jakarta. Population in this research is employees at port enterprises. Samples of data amounted to 264 employees and retrieval for instrument test 90 people so that the study population is 421 people. To prove the hypothesis of this study using data collected by statistics, both descriptive and inferential, namely structural equation modeling, consists of sub - structure: Work competence, work motivation and organizational culture as exogenous variables and job satisfaction and performance as endogenous variables. The main structure consists of work competence, work motivation and organizational culture as exogenous variable and job satisfaction as intervening variable and performance as endogen variable.

The results showed: (1) There is positive influence and significant work competence to job satisfaction of employees in Port Enterprises DKI Jakarta. (2) There is positive and significant influence of work motivation on job satisfaction of employees. (3) There is a positive and significant influence of organizational culture on employee job satisfaction, where

more dominant variable affecting job satisfaction is a variable Competence. (4) There are positive and significant influence of work competence, work motivation and organizational culture together to job satisfaction of employees. (5) There is a positive and significant influence of work competence on employee performance. (6) There is a positive and significant influence of work motivation on employee performance. (7) There is a positive and significant influence of organizational culture on the performance of employees. (8) There is a positive influence and significant job satisfaction on the performance of employees. (9) There are positive and significant influence of work competence, work motivation, organizational culture and job satisfaction together to employee performance, where more dominant variable affecting employee performance is a variable Job satisfaction.

From equation structure obtained, it can be concluded by the square multiple correlation (R^2) employee performance of 85% is affected by the variable work competence, work motivation, organizational culture and job satisfaction. Job Satisfaction is as full mediating. Employee performance port enterprises DKI Jakarta can be improved by improving the work competence, work motivation, organizational culture and job satisfaction.

2.2.32 (Hafeez, 2018)

The aim of this research study is to determine the impact of job stress on performance of employees working in Social Security hospital of district

Okara and Sahiwal in 2017. The factors of job stress studied were: workload, role ambiguity and role conflict. A sample of 204 employees was chosen by using purposive, non-probability sampling technique. A self-administered questionnaire was distributed and 200 responses were fit to analysis.

The data was analyzed using SPSS 21 software. The results were obtained by descriptive statistics, correlation; multiple regression and ANOVA tests. The findings showed that there is statistically significant positive effect of workload and role conflict on performance of employees while insignificant relationship shown by role ambiguity.

The findings revealed that the hospital employees are facing the positive aspect of stress termed as good stress or Eustress. The present study is considered to be policy oriented as it would give an approach to various public hospitals that how to keep up a required level of stress in the organization that is responsible for the inefficiency of the employees. This study also provides valuable literatures to other research related to employee performance.

2.2.33 (Kusuma & Lina, 2018)

The aim of this study is to provide empirical evidence of the positive influence of employee satisfaction on employee performance. Employee commitment as variable intervening also wants to be proven through this research. The data is used is primary data. Data were obtained through

questionnaires distributed to respondents. The respondents were chosen by using purposive sampling method based on certain criteria.

The criteria set are as follows: full-time lecturer or home base lecturer at private universities in West Jakarta area. Hypothesis test uses regression analysis and path analysis. The results showed that employee satisfaction has a positive influence on employee performance. Employee commitment as intervening variable can be proven through this research.

2.3 RELATIONSHIP AMONG VARIABLES

2.3.1 Job satisfaction and organizational commitment

Research conducted by (Naveed *et al.*, 2014) found that in population of Banking Sector which covers 110 employees of 10 banks, Positive relationship found between Organizational commitment and employee satisfaction and similarly Employee Performance has Positive relationship with employee satisfaction. (Dhurupa *et al.*, 2016) found that in construction industry of 178 employees analyzed and the results showed that affective commitment contribute positively to job satisfaction, whereas continuance commitment reflects a negative association with job satisfaction.

(Fu & Deshpande, 2013) study in 476 employees of a Chinese insurance company found that job satisfaction has significant direct impact on organizational commitment, through which it also has a significant indirect impact on job performance. In their research of 252 hotels workers

in Turkey, (Ozturk *et al.*, 2014) the findings indicated that a significant relationship exists between job satisfaction and affective commitment.

In their study from 277 employees of Certified Public Accountant, (Sejjaaka & Kaawaase, 2014) found that job satisfaction is the best predictor of organization commitment. Meanwhile, (Yousef, 2016) found that most local government's employees' job satisfaction have indirect influence to their organizational commitment.

H1: There is significant positive influence of Job Satisfaction to Organizational Commitment

2.3.2 Job stress and organizational commitment

(Al-Hawajreh, 2011) study of 150 nursing personnel reveals that the Organizational commitment is statistically significantly negatively correlated to occupational stress. In their study, (NART & BATUR, 2014) found that there are concrete negative effect of work-family conflict on job stress and partial effect on organizational commitment. It is also found out that job stress causes a negative effect on organizational commitment.

According to study by (Bhatti *et al.*, 2016), results demonstrate the negative and significant relationship between job stress and organizational commitment. Results also show that stress is a major cause that decreases the employee's commitment towards the organization. In their study, (Tiwari & Singh, 2017) concludes that job stress has influence on organizational commitment. Additionally, (Zehra *et al.*, 2017) reveals that

job stress has negative impact on affective, normative and continuance commitment all together.

H2: There is significant negative influence of Job Stress to Organizational Commitment.

2.3.3 Job satisfaction and job performance

Research conducted by (Naveed *et al.*, 2014) found that in population of Banking Sector which covers 110 employees of 10 banks, Positive relationship found between organizational commitment and employee satisfaction and similarly Employee Performance has Positive relationship with employee satisfaction. (Barasa *et al.*, 2018) researched in Port Enterprise's employees of 264 people and retrieval for instrument test 90 people so that the study population is 421 people, found that there is a positive influence and significant job satisfaction on the performance of employees.

Study by (Hoboubi *et al.*, 2017) analyzed 125 randomly selected employees of the Iranian petrochemical company, showed that there is positive significant influence between job satisfaction and productivity.

(Platisa *et al.*, 2015), in their research found that the National Center of Public Administration and Local Government of 246 nurses showed that relationship between job satisfaction and job performance considered strong.

Furthermore, (Azadeh & Ahranjani, 2014) found that job satisfaction has considerable impact on job performance.

H3: There is significant positive influence of Job Satisfaction to Job Performance.

2.3.4 Job stress and job performance

The study by (Gharib *et al.*, 2016) in 102 people from academic staff of Dhofar University, Sultanate of Oman found that there is medium level of job stress, however with high level of job performance. Furthermore, study by (Hafeez, 2018) in Okara District's Social Security Hospital of 204 employees found that there is statistically significant positive effect of workload and role conflict on performance of employees.

Meanwhile study by (Hoboubi *et al.*, 2017) found that the relationship between job stress and productivity indices was not statistically significant. Furthermore, (Ahmad *et al.*, 2017) the result enlightened negative impact of job stress on job performance. (Vijayan, 2017) also found that there is a negative impact of job stress to job performance

H4: There is significant negative influence of Job Stress to Job Performance.

2.3.5 Organizational commitment and job performance

Research conducted by (Adiftiya, 2014) found of this study the authors conclude that there is a positive influence of organizational commitment on employee performance. (Fu & Deshpande, 2013) also conclude that organizational commitment has a significant positive direct impact on job performance. In their research, (Jaramilloa *et al.*, 2005) the findings indicate that the relationship between organizational commitment and job performance is positive.

The study by (Nazir & Islam, 2017) revealed a positive influence on perceived organizational support on employees' performance and affective commitment. Study by (Sheng, 2014) showed that the organization normative commitment, ideal commitment, and economic commitment are positively correlated, and the opportunity commitment is a negative correlation with job performance.

H5: There is significant positive influence of Organizational Commitment to Job Performance.

2.3.6 Job satisfaction through organizational commitment on job performance

Study by Destikarini *et al.*, (2015) show that, job satisfaction has a positive significant effect on organizational commitment, while the job satisfaction and organizational commitment don't have a positive effect on

job performance. (Fauzi *et al.*, 2016) found that there is a significant positive influence between job satisfaction and organizational commitment and there is a significant positive impact between organizational commitment to employee performance.

(Kusuma & Lina, 2018) research's results showed that employee satisfaction has a positive influence on employee performance. Furthermore, (Pramitha *et al.*, 2012) proved that job satisfaction has a positive effect on organizational commitment, Job satisfaction has been shown to have a positive effect on employee performance, which means that the higher the employee job satisfaction, the more motivated employees will also improve their performance.

Meanwhile, (Suharno, 2016) found that job satisfaction has significant influence toward the organization's commitments. Moreover, the research finding shows that working satisfaction has significant influence toward the employees' performance. The organization's commitments have significant influence toward the employees' performance. Later, working satisfaction has positive influence toward the employees' performance through the organization's commitments variable becoming an intervening variable.

H6: There is a positive influence of Job Satisfaction to Job Performance through Organizational Commitment.

2.3.7 Job stress through organizational commitment on job performance

Research conducted by (Dewi & Sintaasih, 2016) showed that job stress significantly negative effect on employee performance and organizational commitment significantly positive effect on employee performance. Furthermore, (Masihabadi *et al.*, 2015) found that the job stress had a negative effect on organizational commitment and job satisfaction and there was not a negative correlation between job stress and job performance. Job stress via organizational commitment and job satisfaction affected job performance negatively. Also, job stress had a negative impact on job satisfaction through organizational commitment.

(FEBRIANTO & WIJAYATI, 2014) found that organization commitment and work stress influence employees 'performance. Additionally, study by (Pranoto *et al.*, 2016) showed that job stress has significant influence to job performance through organizational commitment.

(Trisyanti *et al.*, 2018) The results showed that the variables of training and facilities had a significant positive effect on employee productivity. As well as work stress variables have a significant negative effect on employee performance. However, work stress will be at a low to moderate level will create good employee production and will worsen employees if in a very long time and excessive.

H7: There is a negative influence of Job Stress to Job Performance through Organizational Commitment.

2.4 THEORETICAL FRAMEWORK

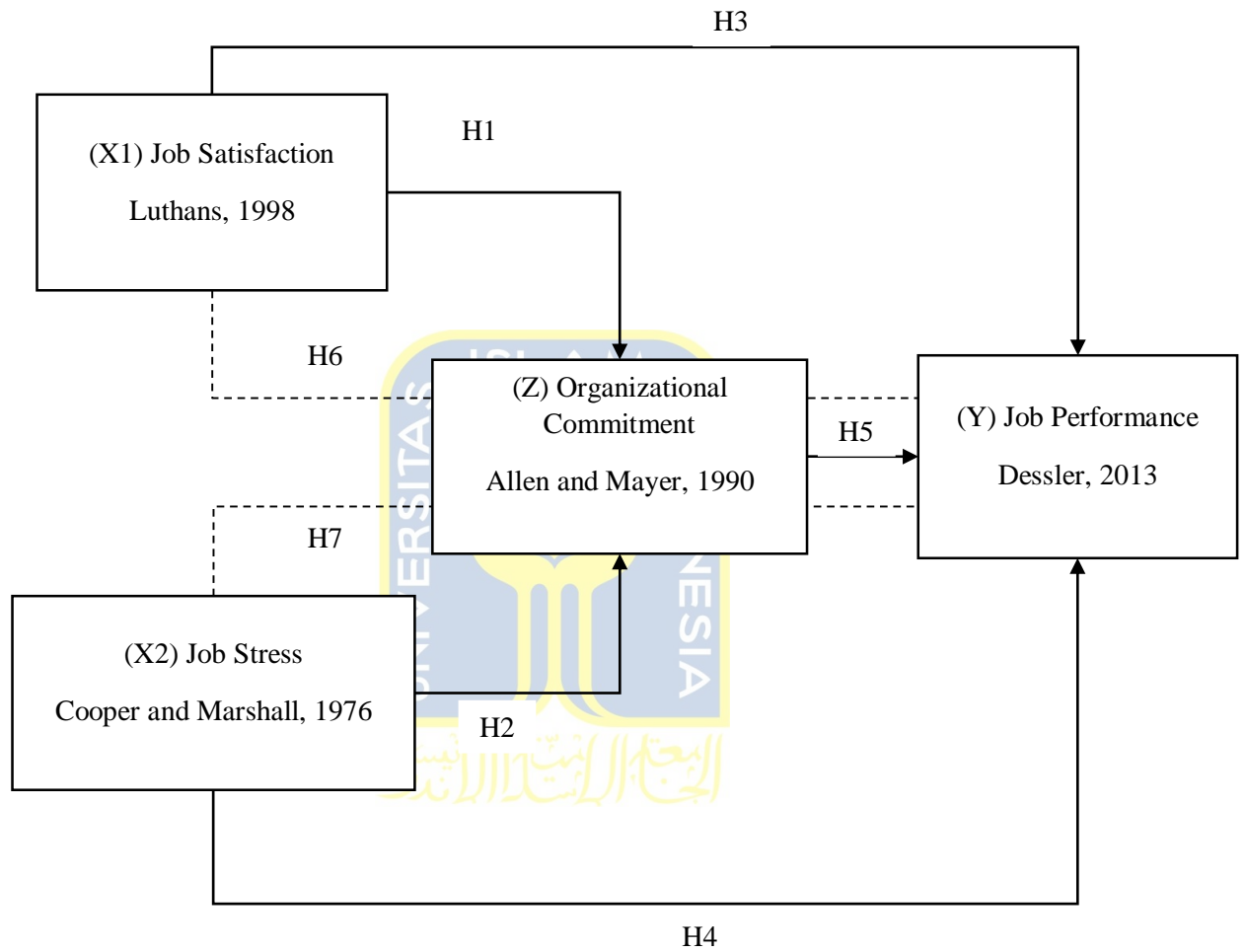


Table 2.1 Figures of Theoretical Framework

Source: Primary Data Processed, 2019

CHAPTER III

3 RESEARCH METHODS

3.1 TYPE OF STUDY

According to (Creswell, 2009) Quantitative research is a means for testing objective theories by examining the relationship among variables. (Creswell, 2009) also stated that in natural sciences and social sciences, quantitative research is the systematic empirical investigation of observable phenomena via statistical, mathematical or computational techniques. The objective of quantitative research is to develop and employ mathematical models, theories and hypotheses pertaining to phenomena. The process of measurement is central to quantitative research because it provides the fundamental connection between empirical observation and mathematical expression of quantitative relationships. Quantitative data is any data that is in numerical form such as statistics, percentages, etc.

Additionally, (Creswell, 2009) showed that researcher analyzes the data with the help of statistics. The researcher is hoping the numbers will yield an unbiased result that can be generalized to some larger population. The researcher looks for themes and describes the information in themes and patterns exclusive to that set of participants.

In social sciences, quantitative research is widely used in psychology, economics, demography, sociology, marketing, community health, health & human development, gender and political science, and less frequently in

anthropology and history. Research in mathematical sciences such as physics is also 'quantitative' by definition, though this use of the term differs in context. In the social sciences, the term relates to empirical methods, originating in both philosophical positivism and the history of statistics. Quantitative methods can be used to verify which of such hypotheses are true.

3.2 RESEARCH FIELD/SITE

The research will be conducted in Wates Pratama Tax Office in Condong Catur, Yogyakarta. The Tax Office formed of 3 offices, each offices has approximately 90 employees. The journey of bureaucratic reform seems unlikely to have been started since 2002 which was initiated by the Finance Department and the Directorate General of Taxation. (DGT) as the locomotive. Surely this is not surprising with the commencement of DGT as a bureaucratic reform institution in providing excellent service and good governance implementation considering the position of DGT as a very strategic institution.

(Direktorat Jenderal Pajak Kementrian Keuangan, 2012) Modernization of DGT in the Special Territory of Yogyakarta starting on November 6, 2007 with the inauguration of the building as well as the formation of the Regional Office of DGT of Yogyakarta and the Regional Office of DGT Central Java II by Finance Minister Sri Mulyani Indrawati.

At the same time formed 5 Tax Office (KPP) Pratama in the Regional Office of DGT Daerah Istimewa Yogyakarta, namely:

1. KPP Pratama Yogyakarta
2. KPP Pratama Sleman
3. KPP Pratama Bantul
4. KPP Pratama Wonosari
5. KPP Pratama Wates

3.2.1 Vision and mission

The Vision of Pratama Tax Offices is to become a government institution that organizes modern tax administration system that is effective, efficient, and trusted society with high integrity and professionalism.

Meanwhile, the mission of Pratama Tax Offices is to Accumulate state tax revenues under the Taxation Act that is able to realize the independence of financing the State Revenue and Expenditure Budget through an effective and efficient tax administration system.

3.2.2 Organizational Values

3.2.2.1 Professionalism

Have competence in the field of profession and perform tasks and work in accordance with competence, authority, as well as the norms of profession, ethics, and social

3.2.2.2 Integrity

Performing duties and work by always upholding a code of ethics and moral principles, translated by acting honestly, consistently, and keeping promises

3.2.2.3 Teamwork

Have the ability to cooperate with other people / parties, and build a network to support the task and work

3.2.2.4 Innovation

Have breakthrough thoughts and / or creative problem solving alternatives, taking into account the prevailing rules and norms

3.3 OPERATIONAL DEFINITION

According to (Creswell, 2009) there are three types variables in quantitative methods:

1. Independent variables are those that (probably) cause, influence, or affect outcomes. They are also called treatment, manipulated, antecedent, or predictor variables. In this study, independent variables are job satisfaction and job stress.
2. Dependent variables are those that depend on the independent variables; they are the outcomes or results of the influence of the independent variables. Other names for dependent variables are criterion, outcome, and effect variables. In this study, dependent variable is job performances

3. Intervening or mediating variables stand between the independent and dependent variables, and they mediate the effects of the independent variable on the dependent variable. In this study, the author will use intervening variable, which is organizational commitment.

3.3.1 Job Satisfaction

Job satisfaction is the result of employee perceptions of how well their work provides things that are considered important. (Luthans, 1998).

Indicator of job satisfaction according to (Luthans, 1998):

1. The work itself
 - 1.1 Employee satisfaction with job suitability
 - 1.2 Employee satisfaction with responsibility
 - 1.3 Employee satisfaction with work to be more creative
 - 1.4 Employee satisfaction to get the opportunity to learn
2. Salary
 - 2.1 Satisfaction of employees with the salary received
 - 2.2 Employee satisfaction with benefits provided by the company
 - 2.3 Employee satisfaction with the system and procedures for paying salaries
3. Promotion opportunity
 - 3.1 Job satisfaction of employees for the promotion

3.2 Employee satisfaction between promotions given with the salary received

4. Supervision

4.1.Satisfaction of employees for technical assistance given by superiors.

4.2.Employee satisfaction for moral support given by superiors.

4.3.Satisfaction of employees for supervision carried out by superiors.

5. Work colleagues

5.1.Employee satisfaction with teamwork

5.2.Employee satisfaction with the social environment at work.

5.3.Employee satisfaction in competing with sportsmanship

3.3.2 Job Stress

Job stress is a complex, varied and dynamic process in which a stressor, views about stress itself, short responses, health impacts, and variables are interrelated. (Cooper & Marshall, 1976). Indicators of Job stress according to (Cooper & Marshall, 1976):

1. Physical symptoms

Symptoms that arise due to work stress are breath hunting, dry mouth and esophagus, moist hands, body feeling hot, tense muscles, disturbed digestion, diarrhea, constipation, unwarranted fatigue, headaches, headaches, nervousness, anxiety. The indicators are:

- 1.1.The appearance of fatigue
- 1.2.Difficulties in focus on work
- 1.3.Often feeling restless
- 1.4. Frequent Headaches

2. Behavior

Employees who experience work stress will have an unstable feeling, difficulty concentrating, clear thinking and losing work morale. The indicators are:

- 2.1.Unstable feelings
- 2.2.Difficulties in communication
- 2.3.Can not think clearly
- 2.4.Loss of morale

3. Symptoms at work

This can be seen from low job satisfaction, decreased performance, decreased enthusiasm and energy, communication is not smooth, poor decision making, creativity and innovation are reduced and dwelling on unproductive tasks. The indicators are:

- 3.1.Low job satisfaction
- 3.2.Work performance has decreased
- 3.3.Work spirit has decreased
- 3.4.Irrational decision making
- 3.5.The employee's creativity has decreased

3.3.3 Organizational Commitment

According to (Allen & Meyer, 1990) there are three different types of organizational commitment; (1) Affective Commitment, (2) Continuance Commitment, (3) Normative Commitment. Affective commitment is how much employee want to stay in an organization out of love. It could be love for job, culture, work environment, etc. Continuance Commitment is how much employee needs to stay in an organization. They could hate their job, however, they still working in same organization out of needs, it could be the compensation, family, etc. Normative commitment is how much employee wants to stay in organization out of fear, and sometimes guilt for facing the consequences for leaving the organization. Indicators according to (Allen & Meyer, 1990) organizational commitment consists of three dimensions:

1. Affective commitment

Demonstrate the strong emotional desire of employees to adapt to existing values so that their goals and desires to remain in the organization can be realized.

1.1.Glad to have a career throughout life in the company.

1.2.Organizational problems are a problem for every employee.

1.3.A sense of belonging to the organization.

1.4.Pride is part of the family of the organization.

2. Continuous commitment

It is a commitment that is based on one's concern for losing something that has been obtained so far in the organization, such as: salary, facilities and others.

2.1. Stay in the organization because of salary requirements.

2.2. Stay in the organization because of the benefits from the company.

2.3. It's hard to leave the organization even though you really want to leave the organization.

2.4. Employees stay with organizations because there are no other alternative jobs.

3. Normative commitment

Employees survive to become members of the organization because of the awareness that commitment to the organization is something that should be done.

3.1. Do not leave the organization even though it is beneficial

3.2. Awareness in employees that commitment is something that must be done.

3.3. Do not leave the organization because of high responsibility in an organization.

3.3.4 Job Performance

According to (Dessler, 2013) Job performance assesses whether a person performs a job well. Job performance, studied academically as part of industrial and organizational psychology, also forms a part of human resources management. Performance is an important criterion for organizational outcomes and success.

(Dessler, 2013) defines job performance is the employee's actual achievement compared to the expected performance of the employee. Expected work performance is a standard achievement that is prepared as a reference so that it can see employee performance in accordance with its position compared to the standards made. Indicator according to (Dessler, 2013) are:

1. Job Knowledge/Competency
 - 1.1. Knowledge of work.
 - 1.2. Information about work.
 - 1.3. Ability to complete work.
 - 1.4. Understanding the expectation of the job
 - 1.5. Remain stable in the face of changes
 - 1.6. Can assist co-workers in time of need
2. Quality/Quantity of Work
 - 2.1. Quality standards for work produced
 - 2.2. Accuracy in work

- 2.3.Success in completing work
- 2.4.Work according to procedures established by the company.
- 2.5.Handles multiple responsibilities in effective manner
- 3. Planning/Organizing
 - 3.1.Work results according to the target given.
 - 3.2.Efficiency of time at work
 - 3.3.Efficiency of time at work
 - 3.4.Ability to complete overtime work.
- 4. Initiative/Commitment
 - 4.1.Can be trusted
 - 4.2.Ability to carry out responsibilities
 - 4.3.Maintain harmonious relationship with co-workers
 - 4.4.Maintain harmonious relationship with supervisors
- 5. Interpersonal Skill
 - 5.1.Freedom to express opinions.
 - 5.2.Freedom in completing a job.
 - 5.3.Freedom in exchanging shifts (working hours) with other employees.
 - 5.4.Demonstrates respects to all individuals in organization
 - 5.5.Deal problem with co-workers positively



Table 3.1 Tables of Operational Definition

Variable	Definition	Indicators	Scale
Job Satisfaction (X1)	Job satisfaction is the result of employee perceptions of how well their work provides things that are considered important. (Luthans, 1998).	<ol style="list-style-type: none"> 1. The work itself <ul style="list-style-type: none"> - Employee satisfaction with job suitability - Employee satisfaction with responsibility - Employee satisfaction with work to be more creative - Employee satisfaction to get the opportunity to learn 2. Salary <ul style="list-style-type: none"> - Satisfaction of employees with the salary received - Employee satisfaction with benefits provided by the company - Employee satisfaction with the system and procedures for paying salaries 3. Promotion opportunity <ul style="list-style-type: none"> - Job satisfaction of employees for the promotion - Employee satisfaction between promotions given with the salary received 4. Supervision <ul style="list-style-type: none"> - Satisfaction of employees for technical assistance given by superiors. - Employee satisfaction for moral support given by superiors. - Satisfaction of employees for supervision carried out by superiors. 5. Work colleagues <ul style="list-style-type: none"> - Employee satisfaction with teamwork - Employee satisfaction with the social environment at work. - Employee satisfaction in competing with sportsmanship 	Likert

Variable	Definition	Indicators	Scale
Job Stress (X2)	Job stress is a complex, varied and dynamic process in which a stressor, views about stress itself, short responses, health impacts, and variables are interrelated. (Cooper & Marshall, 1976).	<ol style="list-style-type: none"> 1. Physical symptoms <ul style="list-style-type: none"> - The appearance of fatigue - Difficulties in focus on work - Often feeling restless - Frequent Headaches 2. Behavior <ul style="list-style-type: none"> - Unstable feelings - Difficulties in communication - Can not think clearly - Loss of morale or enthusiasm 3. Symptoms at work <ul style="list-style-type: none"> - Low job satisfaction - Work performance has decreased - Work spirit has decreased - Irrational decision making - The employee's creativity has decreased 	Likert



Variable	Definition	Indicators	Scale
Organizational Commitment (Z)	According to (Allen & Meyer, 1990) there are three different types of organizational commitment; (1) Affective Commitment, (2) Continuance Commitment, (3) Normative Commitment.	<ol style="list-style-type: none"> 1. Affective commitment <ul style="list-style-type: none"> - Glad to have a career throughout life in the company. - Organizational problems are a problem for every employee. - A sense of belonging to the organization. - Pride is part of the family of the organization. 2. Continuous commitment <ul style="list-style-type: none"> - Stay in the organization because of salary requirements. - Stay in the organization because of the benefits from the company. - It's hard to leave the organization even though you really want to leave the organization. - Employees stay with organizations because there are no other alternative jobs. 3. Normative commitment <ul style="list-style-type: none"> - Do not leave the organization even though it is beneficial - Awareness in employees that commitment is something that must be done. - Do not leave the organization because of high responsibility in an organization. 	Likert
Job Performance (Y)	According to (Dessler, 2013) Job performance assesses whether a person	<ol style="list-style-type: none"> 1. Job Knowledge/Competency <ul style="list-style-type: none"> - Knowledge of work. - Information about work. - Ability to complete work. 	Likert

Variable	Definition	Indicators	Scale
	<p>performs a job well. Job performance, studied academically as part of industrial and organizational psychology, also forms a part of human resources management. Performance is an important criterion for organizational outcomes and success.</p>	<ul style="list-style-type: none"> - Understanding the expectation of the job - Remain stable in the face of changes - Can assist co-workers in time of need 2. Quality/Quantity of Work <ul style="list-style-type: none"> - Quality standards for work produced - Accuracy in work - Success in completing work - Work according to procedures established by the company. 3. Planning/Organizing <ul style="list-style-type: none"> - Work results according to the target given. - Efficiency of time at work - Effectiveness of time at work - Ability to complete overtime work. 4. Initiative/Commitment <ul style="list-style-type: none"> - Can be trusted - Ability to carry out responsibilities - Maintain harmonious relationship with co-workers - Maintain harmonious relationship with supervisors 5. Interpersonal Skill <ul style="list-style-type: none"> - Freedom to express opinions. - Freedom in completing a job. - Freedom in exchanging shifts (working hours) with other employees. - Demonstrates respects to all individuals in organization - Deal problem with co-workers positively 	

Source: Primary Data Processed, 2019

3.4 POPULATION AND SAMPLES

The research will be conducted in Tax department in Condong Catur, Yogyakarta. The tax department formed of 3 offices, each offices has approximately 90 employees. The first floor is for customer service, on west side is for KPP Pratama Sleman, the East side for KPP Pratama Wates. The second and third floor for Consultation and Kanwil. The fourth floor is for Consultation and Administration office for KPP Pratama Sleman. Fifth and Sixth floor for Consultation and Administration office for KPP Pratama Wates. The seventh floor is for Hall.

The population in total of 310 employees. In this study, the author wants to conduct the survey only one out of three, which is on KPP Pratama Wates, which have total population 77 employees. Therefore, the sampling technique used are purposive sampling.

3.5 DATA COLLECTION METHOD

For the data collection, this research will be using the quantitative methods in form of survey. The research survey will take the form of multiple choices, with Likert Scale of 4. This research uses a scale that will "direct" the respondents to give a certain tendency; to agree or to disagree, and with strong tendencies or not. (e.g. 4 or 6 categories). Furthermore, (Lozano *et al.*, 2008) show in which the optimum number of alternatives is between four and seven. With fewer than four alternatives the reliability and

validity decrease, and from seven alternatives onwards psychometric properties of the scale scarcely increase further.

3.5.1 Test Instruments Validity and Realibility

3.5.1.1 Validity test

Validity test is a measure showing the validity and validity levels of the instrument. A valid or authentic instrument has a high validity. Instead a less valid instrument means low validity (Arikunto, 1993). Validity test is conducted with the aim to ensure that the questionnaire used to collect data is a valid questionnaire. A questionnaire is said to be valid if it is able to measure what is desired and can reveal the data of the variables studied appropriately. (Sugiyono, 2014).

Validity testing is performed in addition to knowing and disclosing the data properly also must provide a careful picture of the data so that the actual show. Test that will be used in this research is Pearson Product Moment Correlation Test. In this test, each item will be tested in relation to the total score of the variable in question. If the price of significance level is less than 0.05 then the tested item is valid.

3.5.1.2 Realibility Test

The Reliability Test refers to an understanding that an instrument is reasonably reliable to use as a data collection tool because the instrument is already good (Arikunto, 1993). This research uses reliability test method through Alpha Cronbach. Testing is done by using Alpha.Croanbach price.

Decision testing, if the price of Alpha Cronbach greater than 0.60 then the instrument is declared reliable.

3.5.2 Technical Data Analysis

To find out the results of a study accepted or rejected, it is necessary to analyze the results of data that have been obtained. Technical data analysis is a design to analyze data that has been collected from sources, either on-site observations or from other sources that can be informed and informed to the parties.

Activities in data analysis are grouping data based on variables and respondent types, tabulating data based on variables from all respondents, presenting the data of each variable studied, performing calculations to answer the problem formulation and perform calculations to test the hypothesis that has been proposed.

Data analysis techniques in quantitative research using statistics. There are two kinds of statistics used for data analysis in research, namely descriptive statistics and inferential statistics (Sugiyono, 2014)

3.5.2.1 Descriptive Analysis

The analysis used to describe and describe the data that has been collected as it is without intending to make general conclusions or generalizations (Sugiyono, 2014). The data obtained is processed and presented into the form of frequency distribution table, with the aim to facilitate the processing of data.

3.5.2.2 *Test Assumptions*

3.5.2.2.1 Normality test

The normality test aims to test whether in the regression model the intruder or residual variable has a normal distribution. There are two ways to detect whether the residual is normal or not distributed by graphical analysis and statistical tests. Testing the normality of data is done by using the price Z of Kolmogorov-Smirnov. Kolmogorov-Smirnov test can be performed to test whether residuals are normally distributed (Sugiyono, 2014).

3.5.2.2.2 Regression Model

In the linear regression equation we use the equation $Y' = a + bX$.

3.5.2.2.3 Multiple Regression Analysis

Multiple regression is an extension of simple linear regression. It is used when we want to predict the value of a variable based on the value of two or more other variables. The variable we want to predict is called the dependent variable (or sometimes, the outcome, target or criterion variable).

3.5.2.2.4 t test

In this test, the provision of acceptance or rejection occurs when the price level of significance produced ≤ 0.05 (H_0 rejected), meaning independent variables individually effect on the dependent variable. Conversely, if the level of significance produced > 0.05 then H_0 accepted which means independent variables individually does not affect the dependent variable.

3.5.2.2.5 Hypothesis testing:

Hypothesis tests are used in determining what outcomes of a study would lead to a rejection of the null hypothesis for a pre-specified level of significance. (Kendall *et al.*, 1999)

The process of distinguishing between the null hypothesis (H₀) and the alternative hypothesis (H₁, H₂...) is aided by identifying two conceptual types of errors, type 1 and type 2, and by specifying parametric limits on e.g. how much type 1 error will be permitted. For example:

H₀: there is no influence of job satisfaction on organizational commitment

H₁: there is significant influence of job satisfaction on organizational commitment

If the price level of significance produced ≤ 0.05 (H₀ rejected), then job satisfaction is declared to have significant influence on organizational commitment

3.5.2.2.6 Coefficient of Determination

Coefficient of Determination (R²) In essence measure how far the ability of the model in explaining the variation of the dependent variable. The coefficient of determination is between zero and one. The small value of R² means that the ability of the independent variables to explain the variation of the dependent variable is very limited. A value close to one

means the independent variables provide almost all the information needed to predict the variation of the dependent variable (Ghozali, 2013).

3.5.2.3 Path Analysis

To test the influence of intervening variable used path analysis method (Path Analysis). Path analysis is an extension of multiple linear regression analysis, or path analysis is the use of regression analysis to estimate the causality relationship between variables (casual model) predetermined by theory.

Path analysis alone can not determine causal relationships nor can it be used as a substitution for researchers to see the causality relationship between variables. The relationship of causality between variables has been established with the model based on theoretical foundations. What path analysis can do is determine the pattern of relationships between three or more variables and can not be used to confirm or reject the imaginary casual hypothesis (Ghozali, 2013).

CHAPTER IV

4 DATA ANALYSIS

In this chapter the results of the study will describe the effects of job satisfaction, work stress, organizational commitment and employee performance in the Wates Pratama Tax Service Office. The data used in this study are primary data obtained from the results of respondents' answers through questionnaires.

In accordance with the problems and formulation of the model that has been proposed, as well as the importance of testing the hypothesis, the data analysis techniques used in this study include multiple regression analysis and path analysis.

4.1 RELIABILITY AND VALIDITY TEST

4.1.1 Validity Test

Validity testing is done based on item analysis, which correlates the score of each item with a variable score (the sum of the total scores of the question items). The correlation technique uses Pearson correlation. Question items are declared valid if they have a calculated r value $>$ r table. The results of the validity test with the Pearson correlation methods shown on table 4.1

Table 4.1 Validity Test

Variable	Item	r value	r table	Criteria
Job Satisfaction	Q1	0.862	0.29	Valid
	Q2	0.872	0.29	Valid
	Q3	0.780	0.29	Valid
	Q4	0.882	0.29	Valid
	Q5	0.821	0.29	Valid
	Q6	0.856	0.29	Valid
	Q7	0.836	0.29	Valid
	Q8	0.836	0.29	Valid
	Q9	0.849	0.29	Valid
	Q10	0.871	0.29	Valid
	Q11	0.750	0.29	Valid
	Q12	0.768	0.29	Valid
	Q13	0.847	0.29	Valid
	Q14	0.805	0.29	Valid
	Q15	0.786	0.29	Valid
	Q16	0.824	0.29	Valid
Job Stress	Q17	0.723	0.29	Valid
	Q18	0.860	0.29	Valid
	Q19	0.612	0.29	Valid
	Q20	0.905	0.29	Valid
	Q21	0.772	0.29	Valid
	Q22	0.874	0.29	Valid
	Q23	0.886	0.29	Valid
	Q24	0.910	0.29	Valid
	Q25	0.877	0.29	Valid
	Q26	0.913	0.29	Valid
	Q27	0.929	0.29	Valid
	Q28	0.926	0.29	Valid
	Q29	0.913	0.29	Valid
	Q30	0.912	0.29	Valid
Organizational Commitment	Q31	0.555	0.29	Valid
	Q32	0.502	0.29	Valid
	Q33	0.528	0.29	Valid
	Q34	0.548	0.29	Valid
	Q35	0.634	0.29	Valid
	Q36	0.634	0.29	Valid
	Q37	0.525	0.29	Valid
	Q38	0.614	0.29	Valid
	Q39	0.491	0.29	Valid
	Q40	0.624	0.29	Valid
	Q41	0.624	0.29	Valid
	Q42	0.613	0.29	Valid
Job Performance	Q43	0.788	0.29	Valid
	Q44	0.758	0.29	Valid
	Q45	0.787	0.29	Valid
	Q46	0.776	0.29	Valid

Variable	Item	r value	r table	Criteria
	Q47	0.824	0.29	Valid
	Q48	0.813	0.29	Valid
	Q49	0.914	0.29	Valid
	Q50	0.906	0.29	Valid
	Q51	0.893	0.29	Valid
	Q52	0.898	0.29	Valid
	Q53	0.948	0.29	Valid
	Q54	0.832	0.29	Valid
	Q55	0.787	0.29	Valid
	Q56	0.759	0.29	Valid
	Q57	0.931	0.29	Valid
	Q58	0.605	0.29	Valid
	Q59	0.889	0.29	Valid
	Q60	0.833	0.29	Valid
	Q61	0.873	0.29	Valid
	Q62	0.834	0.29	Valid
	Q63	0.893	0.29	Valid
	Q64	0.878	0.29	Valid
	Q65	0.580	0.29	Valid
	Q66	0.848	0.29	Valid
	Q67	0.821	0.29	Valid

Source: Primary Data Processed, 2019

As stated in the table above, the calculated value of all items obtained in the $r \text{ value} > r \text{ table}$, the items of the research instrument were declared valid. So that all the instruments in question related to job satisfaction, job stress, organizational commitment and job performance are declared valid so that the questions contained in the research questionnaire can be used in research.

4.1.2 Reliability Test

Reliability means if someone's answer to a question is consistent or stable over time. The higher the reliability coefficient the more reliable the answers obtained from respondents. Reliability testing in this study was

carried out by calculating the value of Cronbach's Alpha instrument from each variable tested.

If the cronbach alpha coefficient value is greater than 0.60, then the answers from the respondents in the questionnaire as a measuring tool are considered to be reliable. If the cronbachs alpha coefficient value is higher than 0.60, then the answers from the respondents in the questionnaire as a measuring device are considered as unreliable. Validity and Reliability test results can be seen in the table below:

Table 4.2 Reliability Test

Variable	Cronbach's Alpha	Criteria
Job Satisfaction (X1)	0.773	Reliable
Job Stress (X2)	0.778	Reliable
Organizational Commitment (Z)	0.751	Reliable
Job Performance (Y)	0.774	Reliable

Source: Primary Data Processed, 2019

Based on table 4.2, we obtained the value of Cronbach alpha values of all research variables, namely work stress, job satisfaction, organizational commitment and employee performance showed greater than the value of 0.6. Thus the respondent's answers to the research variables are reliable, so the questionnaire of these variables is reliable and can be used for further research.

4.2 RESPONDENT'S GENERAL INFORMATION

The general description of respondents is used to find out the characteristics of employees in the pratama wates tax service office which is the object of research, whether based on different identities they have the same or not. Based on the questionnaire collected from 49 respondents out of 77 questionnaires, 3 of them are not eligible for analysis.

4.2.1 Respondent Based on Gender

Table 4.3 Gender

Respondent's Gender			
Items	Frequency	Percent	Valid Percent
Blank	6	13%	13%
Female	16	34.8%	34.8%
Male	24	52.2%	52.2%
Total	46	100%	100%

Source: Primary Data Processed, 2019

Based on table 4.3, it can be seen that respondents are divided into three categories, namely men, women and respondents who refuse to show their gender. Data collection conducted resulted in 16 female or 34.8% female respondents and 24 or 52.2% men, while the remaining 13% filled in blank. This explains that the respondents in this study were mostly men with a total of 52.2%.

4.2.2 Respondent Based on Age

Based on the questionnaire collected from 49 respondents, 3 of them are not eligible for analysis. This table it shows the data about the age of the respondent. The complete description of respondents based on age is shown in the table 4.4.

Table 4.4 Age

No.	Age	Frequency	Percentage
1	20-30	8	17.4
2	31-40	13	28.3
3	41-50	11	23.9
4	50<	8	17.4
5	Blank	6	13.0
6	TOTAL	46	100%

Source: Primary Data Processed, 2019

Based on table 4.4, it can be seen that the respondents are divided into 5 categories: age range > 50 years, 20-30 years, 31-40 years and 41-50 years. Data collection carried out resulted in data of respondents with the highest age range of 31-40 years as many as 13 people or 28.3%, followed by ages 41-50 as many as 11 people or 23.9%, followed by ages 20-30 years and ages > 50 years as many as 8 people or 17.4%, followed by blanks of 6 people or 13%.

4.2.3 Respondent Based on Education

Based on the questionnaire collected from 49 respondents, 3 of them are not eligible for analysis. This table it shows the data about the education of the respondents. The complete description of respondents based on last education is shown in the table 4.5.

Table 4.5 Education

No.	Education	Frequency	Percentage
1	High School	5	10.9%
2	Diploma	17	37%
3	Undergraduate	12	26.1%
4	Graduate	5	10.9%
5	Blank	7	15.2%
6	TOTAL	46	100%

Source: Primary Data Processed, 2019

Based on table 4.5, it can be seen that data collection is done to produce data on respondents with the last education of high school as many as 5 people or 10.9%, Diploma as many as 15 people or 37% and undergraduate as many as 12 people or 26.1%. Graduate as many as 5 people or 10.9%, and 7 people or 15.2% are blank. This explains that the majority of respondents in this study had diploma education as many as 37%.

4.2.4 Respondent Based on Work Experiences

Based on the questionnaire collected from 49 respondents, 3 of them are not eligible for analysis. This table it shows the data about the work experiences of the respondents. The complete description of respondents based on last education is shown in the table 4.6.

Table 4.6 Work Experiences

No.	Work Experiences	Frequency	Percentage
1	<1 years	3	6.5%
2	1-5 years	6	13%
3	5-10 years	2	4.3%
4	10-20 years	12	26.1%
5	21-30 years	9	19.6%
6	>30 years	3	6.5%
7	Blank	11	23.9%
8	TOTAL	46	100%

Source: Primary Data Processed, 2019

Based on table 4.6, it can be seen that data collection is done to produce data on respondents with the work experiences of less than 1 year as many as 3 people or 6.5%, between 1 to 5 years as many as 6 people or 13%. 5 to 10 years about 2 people or 4.3%. 11 to 20 years and 21 to 30 years has same number of people of 9 people or 19.6%. There are 3 people or 6.5% with more than 30 years of work experience. and 11 people or 23.9% are blank.

4.2.5 Respondent Based on Position

Based on the questionnaire collected from 49 respondents, 3 of them are not eligible for analysis. This table it shows the data about the position of the respondents. The complete description of respondents based on last education is shown in the table 4.7.

Table 4.7 Position

Respondent's Position in Office		
	Frequency	Percent
Blank	13	28.3%
Account Representative	8	17.4%
Chief.Section	1	2.2%
Chief of System Information	1	2.2%
Eselon IV	1	2.2%
Executive	16	34.8%
Functional Tax Inspector	1	2.2%
Head Office	1	2.2%
Inspector	2	4.3%
KASUKI	1	2.2%
Tax Inspctor	1	2.2%
Total	46	100%

Source: Primary Data Processed, 2019

Based on tables 4.7. the majority number of position who fill this questionnaire is executive, with 16 people or 34.8% .

4.3 STATISTIC DESCRIPTIVE

4.3.1 Descriptive Result from Respondent's Answer

Descriptions of respondents' answers are used to find out the responses given by respondents to the variables of work stress, job satisfaction, organizational commitment and employee performance in the Wates Pratama Tax Service Office. Based on the data collected, answers from respondents have been recapitulated and then analyzed to find out the descriptive of each variable. This respondent's assessment is based on the following criteria:

The lowest score is: 1, The highest score is: 4

$$\text{Interval} = \frac{4-1}{4} = 0.75$$

Therefore, the limits of the assessment of each variable are as follows:

1.00 - 1.75 = Very Low

1.76 - 2.50 = Low

2.51 - 3.25 = High

3.26 - 4.00 = Very High

4.3.2 Respondent Assessment Analysis

The following are the results of the analysis of respondents' assessment of the variables of job satisfaction, work stress, work commitment and performance

4.3.2.1 Assessment Analysis of Respondent to Job Satisfaction

Table 4.8 Assessment of Job Satisfaction

Job Satisfaction	N	Mean	Criteria
I am satisfied to work according to my expertise	46	3.43	Very High
I am satisfied with the burden of my responsibility	46	3.35	Very High
I am satisfied with the work that triggered my creativity	46	3.46	Very High
I am satisfied because I get the opportunity to study	46	3.50	Very High
The salary that I get can meet my daily needs	46	3.59	Very High
I am satisfied because I received benefits	46	3.54	Very High
I am satisfied because the payment system is clear	46	3.57	Very High

Job Satisfaction	N	Mean	Criteria
I am satisfied because the payment procedure is clear	46	3.57	Very High
I am satisfied with the opportunity of the promotion given	46	3.37	Very High
I am satisfied because of higher salary due to promotion	46	3.39	Very High
I am satisfied because the boss gives technical assistance to employees	46	3.30	Very High
I am satisfied because superiors provide moral assistance to employees	46	3.33	Very High
I am satisfied with the supervision of the supervisor	46	3.35	Very High
I am able to work together on a team	46	3.50	Very High
I am satisfied with my work environment	46	3.52	Very High
I am able to compete with colleagues in a sporty manner	46	3.39	Very High
TOTAL AVERAGE	46	3.45	Very High
Highest Value	46	3.59	Very High
Lowest Value	46	3.30	Very High

Source: Primary Data Processed, 2019

4.3.2.2 Assessment Analysis of Respondent to Job Stress

Table 4.9 Assessment of Job Stress

Job Stress	N	Mean	Criteria
I easily feel tired while working	46	1.91	Low
I find it difficult to focus while working	46	1.85	Low
I find it difficult to feel relaxed while resting	46	1.87	Low
I often feel restless when I work	46	1.74	Very Low
I often have headaches or migraines while working	46	1.57	Very Low
I often feel uneasy when working	46	1.63	Very Low
I have difficulty communicating with work colleagues or superiors while working under pressure	46	1.67	Very Low
I have difficulty thinking clearly when working	46	1.65	Very Low
I lost my passion or enthusiasm at work	46	1.63	Very Low

Job Stress	N	Mean	Criteria
I feel dissatisfied with my job	46	1.80	Low
I experienced a decline in work performance	46	1.76	Low
I feel my morale is coming down	46	1.76	Low
I cannot make the right decision at work	46	1.70	Very Low
I feel the power of my creativity is decreasing	46	1.74	Very Low
TOTAL AVERAGE	46	1.73	Very Low
Highest Value	46	1.91	Low
Lowest Value	46	1.57	Very Low

Source: Primary Data Processed, 2019

4.3.2.3 Assessment Analysis of Respondent to Organizational Commitment

Table 4.10 Assessment of Organizational Commitment

Organizational Commitment	N	Mean	Criteria
I am happy about the career that I have at work	46	3.28	Very High
I believe that organizational problems are a problem for everyone in the organization	46	3.28	Very High
I feel the organization is one part of me	46	3.26	Very High
I believe that pride is a part of the organization	46	3.28	Very High
I work in an organization because of the salary I receive	46	2.98	High
I work in an organization because of the benefits I receive	46	2.98	High
I want to leave my organization, but I cannot	46	2.52	High
I work in an organization because there is no equal organization	46	2.57	High
I don't want to leave the organization	46	2.96	High
I am aware that commitment is important	46	3.43	Very High
I am aware that this commitment is something that must be done	46	3.43	Very High
I can't leave the organization because of my responsibilities	46	3.26	Very High
TOTAL AVERAGE	46	3.10	High
Highest Value	46	3.43	Very High
Lowest Value	46	2.52	High

Source: Primary Data Processed, 2019

4.3.2.4 Assessment Analysis of Respondend to Job Performance

Table 4.11 Assessment of Job Performance

Job Performance	N	Mean	Criteria
I have knowledge about my work	46	3.39	Very High
I have information about my work	46	3.41	Very High
I have the ability to complete my work	46	3.43	Very High
I understand what kind of expectation my job has	46	3.30	Very High
I am able to adapt to new environment	46	3.37	Very High
I can assist my co-workers when needed	46	3.37	Very High
I am able to meet work quality standards	46	3.39	Very High
I do the work carefully	46	3.28	Very High
I was able to finish my work until my work was successful	46	3.41	Very High
I am able to do work according to organizational procedures	46	3.39	Very High
I am able to do more than one responsibilities	46	3.35	Very High
I was able to finish the job on target	46	3.30	Very High
I was able to finish the job in a much faster time than the target	46	3.22	High
I was able to refine work at a small cost	46	3.24	High
I was able to complete the work with very good results	46	3.35	Very High
I was able to complete work by overtime	46	2.85	Agree
I can be trusted while doing work	46	3.41	Very High
I am responsible for my work	46	3.46	Very High
I have a good relationship with my colleagues	46	3.46	Very High
I have a good relationship with my boss	46	3.43	Very High
I have the freedom to express my opinion	46	3.39	Very High
I have freedom in how I complete work	46	3.35	Very High
I have the freedom to exchange work time with co-workers	46	3.22	High

Job Performance	N	Mean	Criteria
I respect everyone who works in the organization	46	3.48	Very High
I solve problems with colleagues in a positive and peaceful manner	46	3.50	Very High
TOTAL AVERAGE	46	3.35	Very High
Highest Value	46	3.50	Very High
Lowest Value	46	2.85	High

Source: Primary Data Processed, 2019

4.4 TEST ASSUMPTIONS

The classic assumption test is done to test the regression model so that the regression model of the least squares method is obtained which results in an unbiased linear estimator. Regression models obtained are normally distributed and free from the symptoms of multicollinities, and heteroscedasticity.

4.4.1 Normality Test

Normality test aims to test whether in the regression model, the dependent variable and independent have a normal distribution or not. A good regression model is one that has a normal or near normal distribution. Below this is a picture diagram testing the normality of the effect of job satisfaction and job stress on organizational commitment.

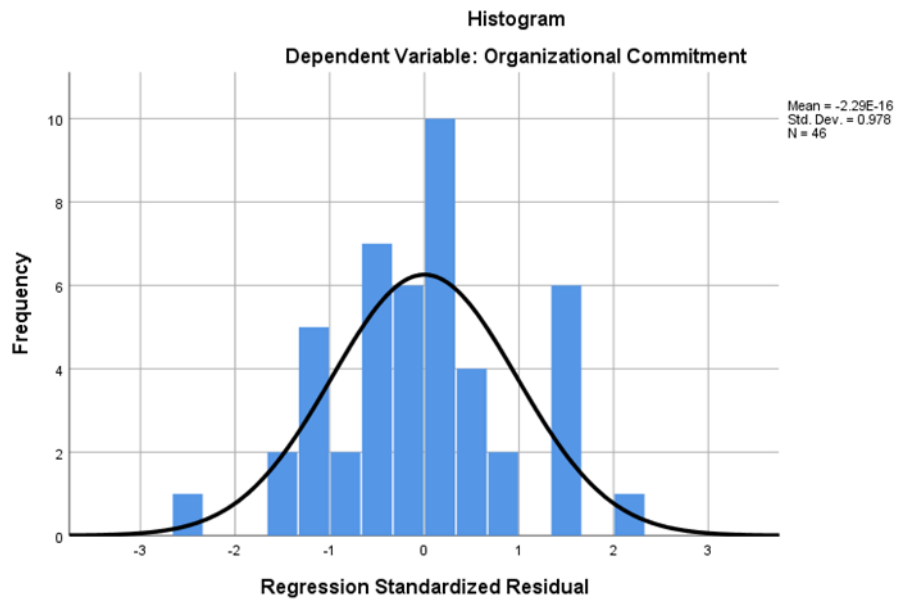


Figure 4.1 Normality Test Result of Job Satisfaction and Job Stress to Organizational Commitment

Source: Primary Data Processed, 2019

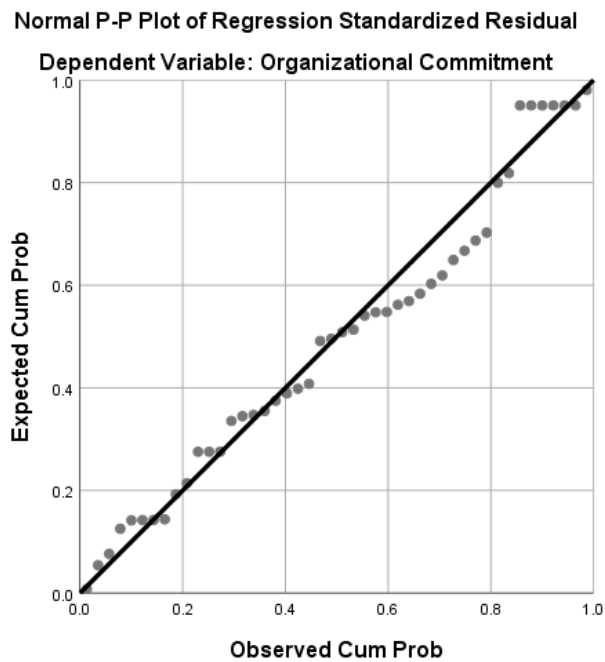
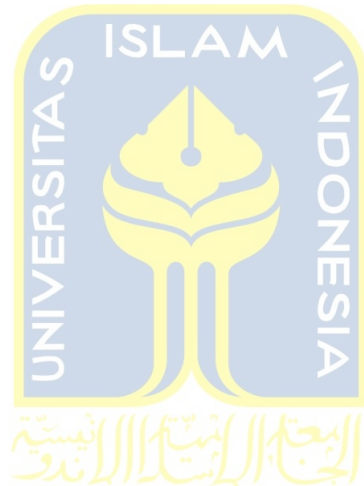


Figure 4.2 Normality Test Result of Job Satisfaction and Job Stress to Organizational Commitment

Source: Primary Data Processed, 2019

From the curve analysis figure 4.1 and figure 4.2 it can be seen that the data spreads around the diagram and follows the regression model so that it can be concluded that the data processed is normally distributed data so that the normality test is fulfilled.

The results of the normality test are also shown in the figure below to show the effect of job satisfaction and work stress on employee performance.



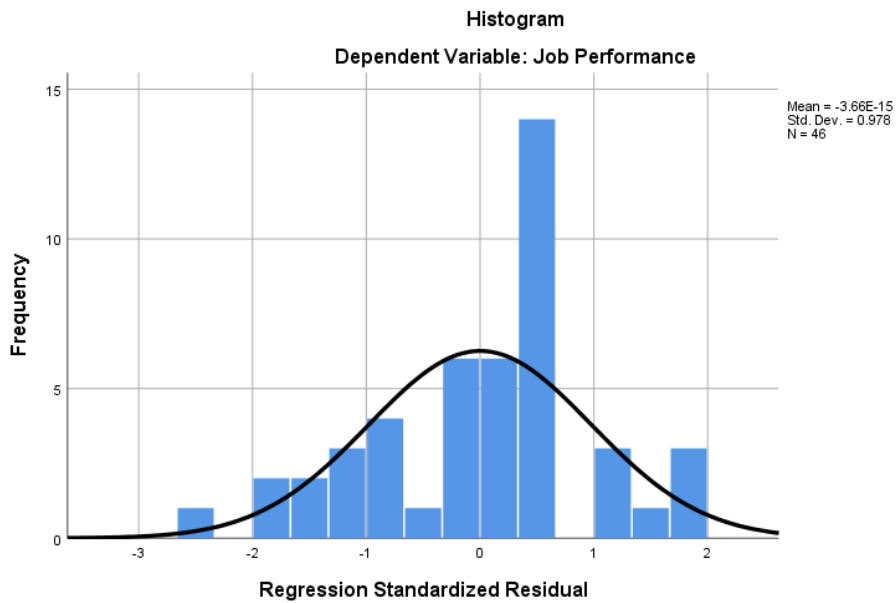


Figure 4.3 Normality Test Result of Job Satisfaction and Job Stress to Job Performance

Source: Primary Data Processed, 2019

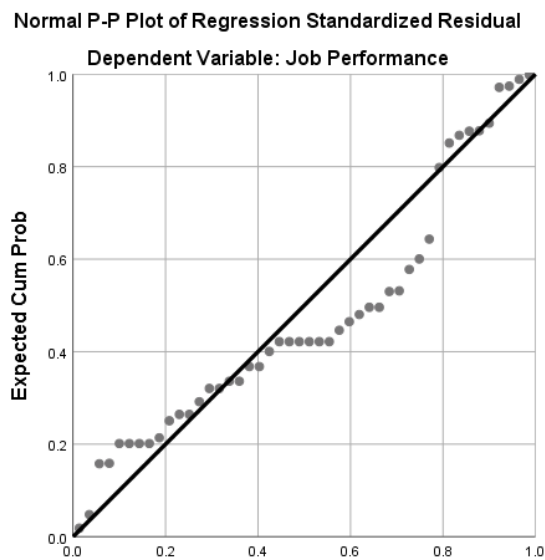


Figure 4.4 Normality Test Result of Job Satisfaction and Job Stress to Job Performance

Source: Primary Data Processed, 2019

From the curve analysis figure 4.3 and figure 4.4, it can be seen that the data spreads around the diagram and follows the regression model so that it can be concluded that the data processed is normally distributed data so that the normality test is fulfilled.

4.4.2 Multicollinearity Test

Multicollinearity aims to test whether the regression model found a correlation between independent variables. The testing of multicollinearity is done by considering the amount of tolerance value and the magnitude of VIF (Ghozali, 2013). If the tolerance value is > 0.10 or < 1 and $VIF < 10$, multicollinearity does not occur. The results of the multicollinearity test are shown in the following table:

Table 4.12 Multicollinearity Result of Job Satisfaction and Job Stress to Organizational Commitment

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	1.867	.702		2.660	.011		
	Job Satisfaction	.454	.150	.497	3.019	.004	.441	2.267
	Job Stress	-.189	.128	-.243	-1.475	.148	.441	2.267

Source: Primary Data Processed, 2019

Based on the table 4.14, it shows that the VIF value (variance inflation factor) is < 10 . The VIF value of work stress is 2.267 and the VIF value of job satisfaction is 2.267. While for the tolerance value > 0.10 or < 1

with the tolerance value of work stress is 0.441 and the tolerance value of job satisfaction is 0.441.

Therefore, based on the value of VIF (variance inflation factor) and tolerance it can be concluded that the regression model does not contain multicollinearity, so that further testing can be continued because it has met the testing requirements of the classic assumption that there is no multicollinearity.

Table 4.13 Multicollinearity Result of Job Satisfaction and Job Stress to Job Performance

Model		Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.591	.493		3.227	.002		
	Job Satisfaction	.641	.106	.639	6.069	.000	.441	2.267
	Job Stress	-.259	.090	-.303	-2.875	.006	.441	2.267

Source: Primary Data Processed, 2019

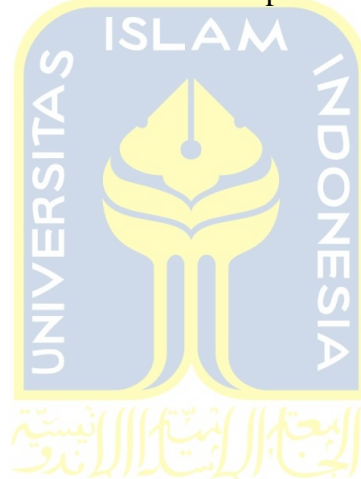
Based on the table 4.15 shows that the VIF value (variance inflation factor) is <10. The VIF value of work stress is 2.267 and the VIF value of job satisfaction is 2.267. While for the tolerance value > 0.10 or <1 with the tolerance value of work stress is 0.441 and the tolerance value of job satisfaction is 0.441.

Therefore, based on the value of VIF (variance inflation factor) and tolerance it can be concluded that the regression model does not contain multicollinearity, so that further testing can be continued because it has met

the testing requirements of the classic assumption that there is no multicollinearity.

4.4.3 Heteroscedasticity Test

Heteroscedasticity arises when a variant of the interference probability distribution is not constant for all observations of the research variable. The method used to test heteroscedasticity in this study uses a scatterplot diagram. The figure 4.5 and 4.6 shows the scatterplot results in the job satisfaction variable as the dependent variable.



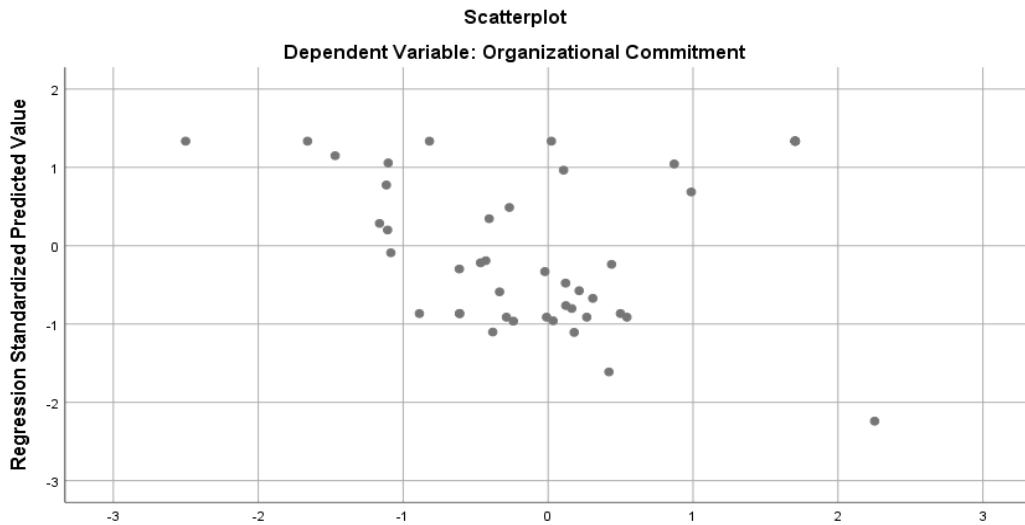


Figure 4.6 Scatterplot Job Satisfaction and Job Stress to Organizational Commitment

Source: Primary Data Processed, 2019

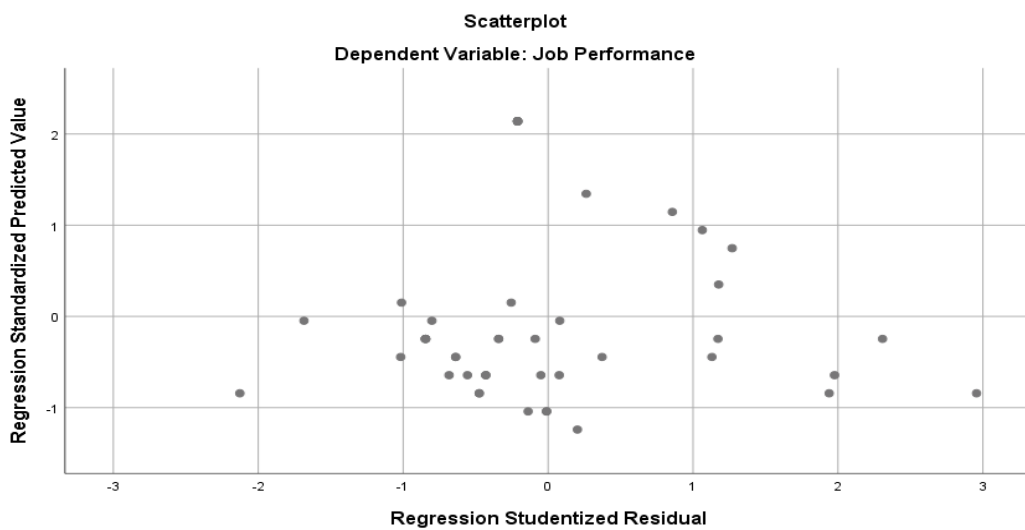


Figure 4.5 Scatterplot Job Satisfaction and Job Stress to Job Performance

Source: Primary Data Processed, 2019

Through the scatter plot graph in the figure 4.5 and 4.6, you can see the pattern of data distribution that exists. The pattern of data dissemination in the form of points on the scatter plot spreads above and below and the spread does not form a specific pattern, so that from this spread pattern it

can be concluded that heteroscedasticity does not occur. So the assumption of Heteroscedasticity is fulfilled.

4.5 LINEAR REGRESSION ANALYSIS

This analysis is used to determine the effect of work stress, job satisfaction, organizational commitment and employee performance in the Wates Pratama Tax Service Office.



4.5.1 Multiple Linear Regression Result

Table 4.14 Multiple Linear Regression

Model	Independent Variables	Koef. Beta (Standardized)	t Statistic	sig	Adj. R Square	F	Sig. F
1 Dept. Organizational Commitment (Z)	(Constant)	1.867			.462	20.343	.000
	X1	.497	3.019	.004			
	X2	-.243	-1.475	.148			
2 Dept. Job Performance (Y)	(Constant)	1.591			.780	80.700	.000
	X1	.639	6.069	.000			
	X2	-.303	-2.875	.006			
3 Job Performance (Y)	(Constant)	.883			.514	48.546	.000
	Z	.724	6.967	.000			

Source: Primary Data Processed, 2019

4.5.2 Linear Regression Analysis

4.5.2.1 Job Satisfaction and Job Stress to Organizational Commitment

1) T-Test (partial)

The t-test is used to find out whether the independent variables partially have a significant or not effect on the dependent variable. The degree of significance used is 0.05. If a significant value is smaller than the degree of trust, we accept the alternative hypothesis, which states that an independent variable partially affects the dependent variable.

1.1. Job Satisfaction to Organizational Commitment

Table 4.5.1 shows that Job Satisfaction (X1) has significant value of 0.04, with degree of significance of 0.05.

We can conclude that $0.004 < 0.05$, therefore we can pick the alternative hypothesis:

H0: There is no significant positive influence of Job Satisfaction to Organizational Commitment

H1: There is significant positive influence of Job Satisfaction to Organizational Commitment

1.2. Job Stress to Organizational Commitment

Table 4.5.1 shows that Job Stress (X2) has significant value of 0.148, with a degree of significant of 0.05. We can conclude that $0.148 > 0.05$, therefore we can pick the null hypothesis:

H0: There is no significant negative value of Job Stress to Organizational Commitment.

H2: There is significant negative influence of Job Stress to Organizational Commitment

2) F Test (Simultaneous)

The F test is used to determine whether independent variables simultaneously have a significant effect on the dependent variable. The degree of trust used is 0.05. If the F value of the calculation results is greater than the value of F according to the table then the alternative hypothesis, which states that all independent variables simultaneously have a significant effect on the dependent variable.

From table 4.5.1, we can see that the F_{count} of 20.343 with sig rate of $0.000 < 0.05$. Therefore, we can conclude that there is significant value of Job Satisfaction and Job Stress simultaneously to Organizational Commitment.

3) Coefficient Determination

The coefficient of determination is used to find out how much the influence of several variables in a clearer sense. The coefficient of determination will explain how much change or variation in a variable can be explained by changes or variations on other variables.

From the table 4.5.1 we can conclude that the Adjusted R Square is 0.462. It shows that Job Satisfaction and Job Stress have 46.2% Influence to Organizational Commitment, and the rest of 53.8% is influenced by other variables that did not being examined.

4.5.2.2 Job Satisfaction and Job Stress to Job Performance

1) T-Test (partial)

The t-test is used to find out whether the independent variables partially have a significant or not effect on the dependent variable. The degree of significance used is 0.05. If a significant value is smaller than the degree of trust, we accept the alternative hypothesis, which states that an independent variable partially affects the dependent variable.

1.3. Job Satisfaction to Job Performance

Table 4.5.1 shows that Job Satisfaction (X1) has significant value of 0.000, with degree of significance of 0.05. We can conclude that $0.000 < 0.05$, therefore we can pick the alternative hypothesis:

H0: There is no significant positive influence of Job Satisfaction to Job Performance

H3: There is significant positive influence of Job Satisfaction to Job Performance.

1.4. Job Stress to Job Performance

Table 4.5.1 shows that Job Stress (X2) has significant value of 0.06, with a degree of significant of 0.05. We can conclude that $0.06 > 0.05$, therefore we can pick the null hypothesis:

H0: There is no significant negative value of Job Stress to Job Performance

H4: There is significant negative influence of Job Stress to Job Performance.

2) F Test (Simultaneous)

The F test is used to determine whether independent variables simultaneously have a significant effect on the dependent variable. The degree of trust used is 0.05. If the F value of the calculation results is greater than the value of F

according to the table then the alternative hypothesis, which states that all independent variables simultaneously have a significant effect on the dependent variable.

From the table 4.5.1, we can see that the F_{count} of 80.700 with sig rate of $0.000 < 0.05$. Therefore, we can conclude that there is significant value of Job Satisfaction and Job Stress simultaneously to Organizational Commitment.

3) Coefficient Determination

The coefficient of determination is used to find out how much the influence of several variables in a clearer sense. The coefficient of determination will explain how much change or variation in a variable can be explained by changes or variations on other variables.

From the table 4.5.1 we can conclude that the Adjusted R Square is 0.780 It shows that Job Satisfaction and Job Stress have 78% Influence to Job Performance, and the rest of 22% is influenced by other variables that did not being examined.

4.5.2.3 Organizational Commitment to Job Performance

1) t Test (partial)

The t test is used to find out whether the independent variables partially have a significant or not effect on the dependent variable. The degree of significance used is 0.05. If a

significant value is smaller than the degree of trust, we accept the alternative hypothesis, which states that an independent variable partially affects the dependent variable.

1.5. Organizational Commitment to Job Performance

Table 4.5.1 shows that Job Satisfaction (Z) has significant value of 0.000, with degree of significance of 0.05. We can conclude that $0.000 < 0.05$, therefore we can pick the alternative hypothesis:

H0: There is no significant positive influence of Organizational Commitment to Job Performance

H5: There is significant positive influence of Organizational Commitment to Job Performance.

2) F Test (Simultaneous)

The F test is used to determine whether independent variables simultaneously have a significant effect on the dependent variable. The degree of trust used is 0.05. If the F value of the calculation results is greater than the value of F according to the table then the alternative hypothesis, which states that all independent variables simultaneously have a significant effect on the dependent variable.

From the table 4.5.1, we can see that the F_{count} of 48.546 with sig rate of $0.000 < 0.05$. Therefore, we can conclude

that there is significant value of Organizational Commitment to Job Performance.

3) Coefficient Determination

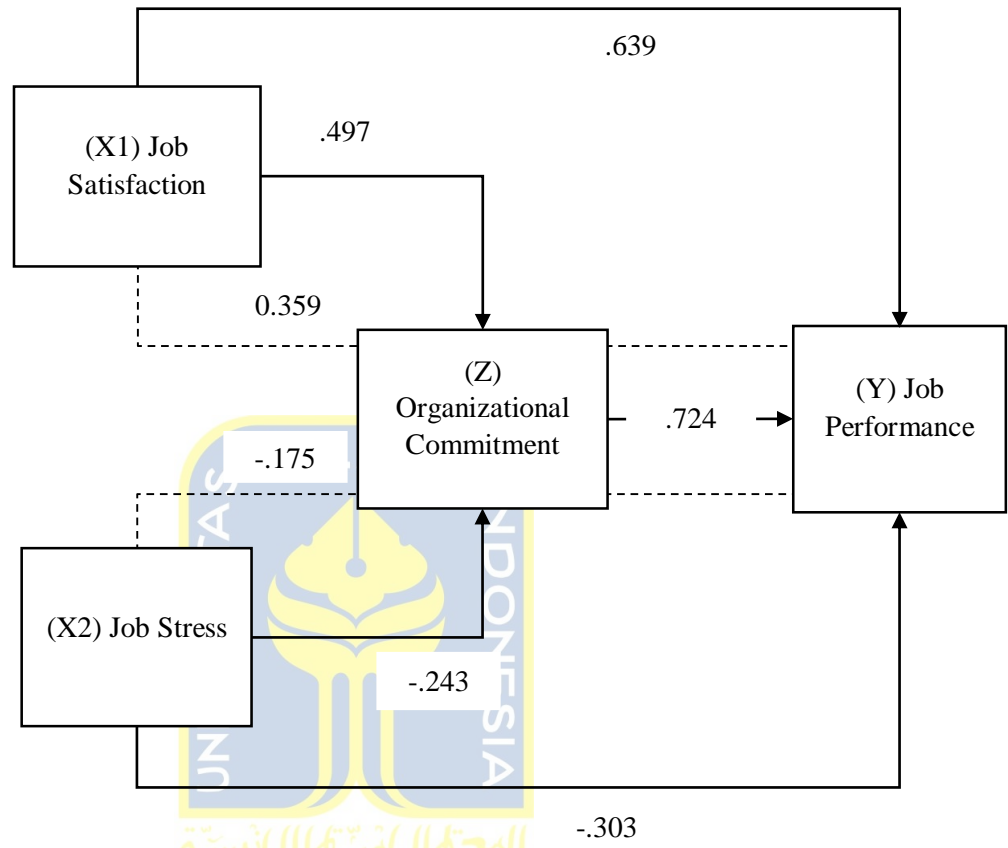
The coefficient of determination is used to find out how much the influence of several variables in a clearer sense. The coefficient of determination will explain how much change or variation in a variable can be explained by changes or variations on other variables.

From the table 4.5.1 we can conclude that the Adjusted R Square is 0.514. It shows that Organizational Commitment have 51.4% Influence to Organizational Commitment, and the rest of 48.6% is influenced by other variables that did not being examined.

4.5.3 Path Analysis

Path analysis is an extension of multiple linear regression analysis, or path analysis is the use of regression analysis to estimate causality between variables. Pathway analysis alone cannot determine causal relationships and cannot be used as a substitute for researchers to see causality between relationships. To find out the beta coefficient value for analysis can be seen in the following table.

Based on the table 4.5.1, it can be formed path analysis images to see the direct and indirect effects between variables as follows.



4.7 Figure of Path Analysis

Source: Primary Data Processed, 2019

1) Direct Influence

a. Direct Influence of Job Satisfaction to Organizational Commitment

$$X1 \rightarrow Z = 0.497$$

b. Direct Influence of Job Stress to Organizational Commitment

$$X2 \rightarrow Z = -0.243$$

c. Direct Influence of Job Satisfaction to Job Performance

$$X1 \rightarrow Y = 0.639$$

d. Direct Influence of Job Stress to Job Performance

$$X2 \rightarrow Y = -0.303$$

e. Direct Influence of Organizational Commitment to Job Performance

$$Z \rightarrow Y = 0.724$$

2) Indirect Influence

a. Indirect Influence of Job Satisfaction to Job Performance

through Organizational Commitment

$$X1 \rightarrow Z \rightarrow Y = (0.497 * 0.724)$$

$$= 0.359$$

b. Indirect Influence of Job Stress to Job Performance

through Organizational Commitment

$$X2 \rightarrow Z \rightarrow Y = (-0.243 * 0.724)$$

$$= -0.175$$

In Summary, for Path Analysis of independent and dependent variables can be infer from table 4.19

4.15 Table of Path Analysis

No.	Hypothesis	Symbol	Value
1	Job Satisfaction to Organizational Commitment	$X1 \rightarrow Z$	0.497
2	Job Stress to Organizational Commitment	$X2 \rightarrow Z$	-0.243
3	Job Satisfaction to Job Performance	$X1 \rightarrow Y$	0.639
4	Job Stress to Job Performance	$X2 \rightarrow Y$	-0.303
5	Organizational Commitment to Job Performance	$Z \rightarrow Y$	0.724
6	Job Satisfaction to Job Performance to Organizational Commitment	$X1 \rightarrow Z \rightarrow Y$ (0.497 *0.724)	0.359
7	Job Stress to Job Performance Organizational Commitment	$X2 \rightarrow Z \rightarrow Y$ (-0.243 *0.724)	-0.175

Source: Primary Data Processed, 2019

From the calculation on table 4.15, we can infer that direct influence of Job Satisfaction to Job Performance of 0.639 and the indirect influence of Job Satisfaction to Job Performance towards Organizational Commitment of 0.359. Since there is positive influence from independent to dependent variables, along with indirect influence of job satisfaction to job performance, therefore, the sixth hypothesis, **there is a positive influence of Job Satisfaction to Job Performance through Organizational Commitment**, is supported

Meanwhile, the direct influence of Job Stress to Job Performance of -0.303, while the indirect influence of Job Stress to Job Performance to Organizational Commitment of -0.175. since there are negative influence, therefore, the seventh hypothesis, **there is a negative influence of Job Stress to Job Performance through Organizational Commitment**, is supported

4.6 HYPOTHESIS TESTING

From the overall analysis that has been done, the conclusions of the research results can be drawn as in the table below:

Table 4.16 Hypothesis Recapitulation

No.	Hypothesis	Status
H1	There is significant positive influence of Job Satisfaction to Organizational Commitment	Supported
H2	There is significant negative influence of Job Stress to Organizational Commitment.	Not Supported
H3	There is significant positive influence of Job Satisfaction to Job Performance.	Supported
H4	There is significant negative influence of Job Stress to Job Performance.	Not Supported
H5	There is significant positive influence of Organizational Commitment to Job Performance	Supported
H6	There is a positive influence of Job Satisfaction to Job Performance through Organizational Commitment	Supported
H7	There is a negative influence of Job Stress to Job Performance through Organizational Commitment.	Supported

Source: Primary Data Processed, 2019

4.7 DISCUSSIONS

Based on the results of quantitative analysis on employees of the Pratama Wates Tax Service Office, we obtained a regression equation of job satisfaction and work stress on performance with organizational commitment as an intervening variable, with the overall results of the regression coefficient being positive.

This implies that if the value of the variable work stress, job satisfaction and organizational commitment increases, it will improve

employee performance. To answer the research hypothesis, the following results will be explained in part:

4.7.1 Job satisfaction towards organizational commitment

The t-test shows that Job Satisfaction (X1) has significant value of 0.04, with degree of significance of 0.05. We can conclude that $0.004 < 0.05$, therefore we can pick the alternative. **there is significant positive influence of Job Satisfaction to Organizational Commitment.**

This is aligned with research conducted by (Naveed *et al.*, 2014) found that there is a positive relationship found between Organizational commitment and employee satisfaction. Again, another study supports this claim. (Dhurupa *et al.*, 2016) found that affective commitment affected positively by job satisfaction, similar with study by (Ozturk *et al.*, 2014). Their findings indicated that a significant relationship exists between job satisfaction and affective commitment.

Additionally, (Sejjaaka & Kaawaase, 2014) found that job satisfaction is the best predictor of organization commitment. Meanwhile, (Yousef, 2016) found that employees' job satisfaction have indirect influence to their organizational commitment.

From the descriptive assessment, we all know that the highest point value is for the fact that the salary that employee get is more than enough to fulfill their daily needs. Furthermore, the high amount of commitment that employee's have to make them think that commitment is important and

something that had to be done, is from the technical or other assistance from senior or supervisor at work.

Organizations must direct each employee's work, besides that the organization must provide time for employees to complete the work, so that each element or layer of the organization can understand the objectives of the organization. Satisfaction and dissatisfaction are part of a different group of variables, namely maintenance and motivation. Dissatisfaction is connected with the conditions around the work and not with the work itself. Because the factor preventing negative reactions is called maintenance.

Conversely satisfaction is drawn from factors related to the work itself or the direct results thereof such as the nature of work, achievement in work, promotion opportunities and opportunities for self-development and recognition for employees themselves.

4.7.2 Job stress towards organizational commitment

The t-test shows that Job Stress (X2) has significant value of 0.148, with a degree of significant of 0.05. We can conclude that $0.148 < 0.05$, therefore we can pick the null hypothesis, **there is no significant negative value of Job Stress to Organizational Commitment.**

This claim is contradicted by (Al-Hawajreh, 2011) it reveals that the Organizational commitment is significantly negatively correlated to occupational stress. In their study, (NART & BATUR, 2014) found that there are concrete negative effect of work-family conflict on job stress and

partial effect on organizational commitment. It is also found out that job stress causes a negative effect on organizational commitment.

From the statistic descriptive assessment, the lowest value is that employee's rarely feel migraine or tired. Job stress on the employees of the Pratama Wates Tax Service Office is not affect their organizational commitment (Chen, Silverthorne, & Hung, 2006) it is supported by (Nurhendar, 2007) this is due to job satisfaction and their organizational commitment is so high that it is overshadow the stress the employees got, from additional assistance from supervisor and seniors, fuilfilling salary, makes their normative commitment increased even higher, nullified their job stress.

4.7.3 Job satisfaction towards job performance

The t-test shows that Job Satisfaction (X1) has significant value of 0.000, with degree of significance of 0.05. We can conclude that $0.000 < 0.05$, therefore we can pick the alternative hypothesis, **there is significant positive influence of Job Satisfaction to Job Performance.**

This hypothesis supported by multiple studies. Research conducted by (Naveed *et al.*, 2014) found that employee satisfaction has Positive influence with Employee's Performance. (Barasa *et al.*, 2018) found that there is a significant positive influence of job satisfaction on the performance of employees. Study by (Hoboubi *et al.*, 2017) showed that there is positive significant influence between job satisfaction and job

performance. (Platisa *et al.*, 2015), in their research found that influences of job satisfaction and job performance considered strong. Furthermore, (Azadeh & Ahranjani, 2014) found that job satisfaction has considerable impact on job performance.

From the statistical descriptive assessment, the highest value is that employees solve problem with peaceful due to high level of satisfaction of their salary. The lowest value is that they able to work overtime, due to their given assistance from their supervisor and senior.

With the existence of job satisfaction, employees will improve their performance. This is in accordance with Luthans (1998) which states that job satisfaction is determined from results that exceed expectations or expectations. Therefore, if someone experiences satisfaction, then surely the employee has maximum performance and is encouraged to work beyond the expectations of the organization. Based on this, it can be said that the higher employee job satisfaction will further improve the performance of the employee of Pratama Wates Tax Waiter Office.

4.7.4 Job stress towards job performance

The t-test shows that Job Stress (X2) has significant value of 0.06, with a degree of significant of 0.05. We can conclude that $0.06 < 0.05$, therefore we can pick the null hypothesis, **there is no significant negative value of Job Stress to Job Performance**

This hypothesis contradict multiple studies. (Gharib *et al.*, 2016) found that there is medium level of job stress, however with high level of job performance. Furthermore, study by (Hafeez, 2018) found that there is statistically significant positive effect of workload and role conflict on performance of employees. However, study by (Hoboubi *et al.*, 2017) found that the influences of job stress and productivity was not statistically significant.

From the descriptive analysis, it is clear that the reason employee does not experienced migraine or tired, is because they rarely have to work overtime, and able to finish working on time, from the assistance of their supervisors. Maybe those are the factors why many employees had been working for more than a decade.

Job stress on the employees of the Pratama Wates Tax Service Office is not negatively significant their job performance, this is due to very high level of job satisfaction and organizational commitment from employees of the Pratama Wates Tax Service Office, it is supported by (Hoboubi *et al.*, 2017) (Hafeez, 2018) (NART & BATUR, 2014) stated that positive influences from job satisfaction negates the negative effect of job stress, and transform it into eustress.

4.7.5 Organizational commitment towards job performance

The t-test shows that Job Satisfaction (Z) has significant value of 0.000, with degree of significance of 0.05. We can conclude that $0.000 < 0.05$,

therefore we can pick the alternative hypothesis, **there is significant Positive influence of Organizational Commitment to Job Performance.**

From the descriptive assessment, we know that the employees have a really high commitment and believe its importance, since the lowest answered score is that they do not want to leave the organization, and believe that commitment is something that had to be done, making them overcoming problems with coworker peacefully. It makes them become a great team, and thus increase the overall performance as all of them help each other.

This claims is aligned with study by (Adiftiya, 2014) found that there is a positive influence of organizational commitment on employee performance. (Fu & Deshpande, 2013) also conclude that organizational commitment has a significant positive direct impact on job performance. (Sheng, 2014) showed that the commitment is a negative correlation with job performance. On the contrary, (Jaramilloa *et al.*, 2005) founds that the relationship between organizational commitment and job performance is positive. Furthermore, The study by (Nazir & Islam, 2017) revealed a positive influence on perceived organizational support on employees' performance and affective commitment.

Culture is a social bond that helps bind togetherness of organizations by providing appropriate standards regarding what employees must say and do, this is one of the cultural functions of an organization. With the existence

of these functions, employees can carry out tasks well so that satisfying results are achieved. If the organization and employees are satisfied, the organization's goals are achieved.

Based on this, it can be said that with a good organizational culture of employees, it will further increase job satisfaction which has an impact on the performance of Pratama Wates Tax Office employees.

4.7.6 Job satisfaction through organizational commitment towards job performance

From the Path Analysis, we can infer that direct influence of Job Satisfaction to Job Performance of 0.639 is and the indirect influence of Job Satisfaction to Job Performance towards Organizational Commitment is 0.359. Therefore, the sixth hypothesis, **there is a positive influence of Job Satisfaction to Job Performance through Organizational Commitment**, is rejected.

This aligned with study by (Fauzi *et al.*, 2016) found that there is a significant positive influence between job satisfaction and organizational commitment and there is a significant positive impact between organizational commitment to employee performance.

Employees at the Pratama Wates Tax Service Office are satisfied with their work, this is because what has been done is appropriate or fulfills and reaches the community. Therefore, that based on this, it can be said that

employees feel satisfied with their work without being influenced by organizational commitment that will improve their performance.

4.7.7 Job stress through organizational commitment towards job performance

From Path Analysis, the direct influence of Job Stress to Job Performance of -0.303 and the indirect influence of Job Stress to Job Performance to Organizational Commitment of -0.175. Therefore, the seventh hypothesis, **there is a negative influence of Job Stress to Job Performance through Organizational Commitment**, is accepted.

This align with study by (Pranoto *et al.*, 2016) showed that job stress has significant influence to job performance through organizational commitment. (Trisyanti *et al.*, 2018) The results showed job stress variables have a significant negative effect on employee performance. Furthermore, (Masihabadi *et al.*, 2015) found job stress had a negative impact on job satisfaction through organizational commitment.

Commitment is a condition or condition that a person persists in an organization. Job stress does affect employee performance through organizational commitment but the direct effect of job stress on employee performance is smaller than the indirect influence of the Pratama Wates Tax Office employees.

CHAPTER V

5 CONCLUSIONS AND RECOMMENDATION

5.1 CONCLUSIONS

Based on questionnaire spread to Pratama Wates Tax Service Office and data analysis, therefore we can draw some conclusions:

1. There is significant positive influence of Job Satisfaction to Organizational Commitment
2. There is no significant negative influence of Job Stress to Organizational Commitment.
3. There is significant positive influence of Job Satisfaction to Job Performance.
4. There is no significant negative influence of Job Stress to Job Performance.
5. There is significant positive influence of Organizational Commitment to Job Performance
6. There is a positive influence of Job Satisfaction to Job Performance through Organizational Commitment
7. There is a negative influence of Job Stress to Job Performance through Organizational Commitment.

5.2 RESEARCH LIMITATIONS

After finishing this undergraduate thesis creation, author can conclude a few things that might become a challenge or obstacle while other researchers do their own undergraduate thesis:

1. The number of questionnaire returned is not 100% all of them. From the total of 77 employees, the questionnaire returned are only 49, 3 of them are not eligible for data analysis due to respondents are not carefully filling the questionnaires. Therefore, the result of data analysis might change if other researchers are able to returned 100% of all their questionnaires.
2. It takes approximately more than a month for the questionnaire to comeback to author. It happened due to the time the author spread the questionnaire is on middle of December of 2018. At that time, the employees of Pratama Wates Tax Office were very busy due all of them want to finish their target for the end of the year, and some takes Christmast and New Year Eve's.

5.3 RECOMMENDATION

The author can suggest a few more thing for both Pratama Wates Tax Service Office and future researchers:

1. For Pratama Wates Tax Service Office, try to increase the employee's commitment furthermore in order to increase their job satisfaction and

job performance. It seems that job stress does not affect to the employee's job performance much.

2. For future researchers that willing to do study in Pratama Wates Tax Service, try to look into independent variables other than job satisfaction and job stress, such as leadership, rewards, that can affect job satisfaction and job performance.



6 REFERENCES

- Adiftiya, J. (2014). Pengaruh Komitmen Organisasi Terhadap Kinerja Karyawan Pada PT. Bukit Makmur Mandiri Utama Sitekideco Jaya Agung Batu Kajang Kabupaten Paser. *Jurnal Ilmu Administrasi Bisnis*, 2.
- Ahmad, Z., Ali, L., Nisar, Q. A., & Ahmed, I. (2017). Impact of Rewards, Recognition & Job Stress on Job Performance and Job Satisfaction. *International Journal For Research In Business, Management And Accounting (ISSN: 2455-6114)*, 3(4), 01-17., 01-17.
- Al-Hawajreh, K. (2011). Exploring the relationship between occupational stress and organizational commitment among nurses in selected jordanian hospitals. *An-Najah University Journal for Research vol. 25 no. 7*, 1931-1975.
- Allen, N. J., & Meyer, J. P. (1990). The measurement and antecedents of affective, continuance and normative commitment to the organization. *Journal of occupational psychology vol. 63, no.1*, 1-18.
- Armstrong, M. (2009). *Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance*. Kogan Page Publisher.
- Azadeh, A., & Ahranjani, P. M. (2014). The impact of job security, satisfaction and stress on performance assessment and optimization of generation companies. *Journal of Loss Prevention in the Process Industries*, 32, 343-348.
- Barasa, L., Gunawan, A., & Sumali, B. (2018). Determinants of Job Satisfaction and it's Implication on Employee Performance of Port Enterprises in DKI Jakarta. *International Review of Management and Marketing vol. 8 no. 5*, 43-49.
- Becker, H. S. (1960). Notes on the Concept of Commitment. *American Journal of Sociology*, 32-40.
- Bhatti, M. H., Bhatti, M. H., Akram, M. U., Hashim, M., & Akram, Z. (2016). Relationship between job stress and organizational commitment: An empirical study of banking sector. *E3 Journal of Business Management and Economics. vol. 7 no. 1*, 29-37.
- Cooper, C. L., & Marshall, J. (1976). Occupational sources of stress: A review of the literature relating to coronary heart disease and mental ill health. *Journal of occupational psychology*, 49(1), 11-28.
- Creswell, J. W. (2009). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. California: SAGE Publications.
- Dessler, G. (2013). *Human Resource Management, 13th Edition*. Florida: Pearson.
- Destikarini, F., Hanafi, A., & Zunaidah. (2015). ANALISIS PENGARUH KEPUASAN KERJA DAN MOTIVASI KERJA TERHADAP KINERJA PEGAWAI DENGAN KOMITMEN ORGANISASIONAL SEBAGAI VARIABEL INTERVENING (Studi Pada PT. Asuransi

Jiwasraya (Persero) Kantor Wilayah Palembang). *Proceeding Sriwijaya Economic and Business Conference*.

- Dewi, A. C., & Sintaasih, D. K. (2016). PENGARUH STRES KERJA DAN KOMITMEN ORGANISASIONAL TERHADAP KINERJA KARYAWAN PADA PT. BANGUN BALI UTAMA DENPASAR. *Jurnal Ilmu Manajemen (JUIMA)*, 6(2).
- Dhurupa, M., Surujlala, J., & Danny, K. M. (2016). Finding Synergic Relationships in Teamwork, Organizational Commitment and Job Satisfaction: A Case Study of a Construction Organization in a Developing Country. *Procedia Economics and Finance vol. 35*, 485 – 492.
- Direktorat Jenderal Pajak Kementerian Keuangan. (2012, March 24). *Selayang Pandang / Direktorat Jenderal Pajak*. Diambil kembali dari Direktorat Jenderal Pajak: <http://pajak.go.id/content/selayang-pandang>
- Fauzi, M., Warso, M. M., & Haryono, A. T. (2016). PENGARUH BUDAYA ORGANISASI DAN KEPUASAN KERJA TERHADAP KINERJA KARYAWAN DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL INTERVENING (Studi Pada Karyawan PT. Toys Games Indonesia Semarang). *Journal of Management Vol.02 No.02*.
- FEBRIANTO, R., & WIJAYATI, D. T. (2014). PENGARUH KOMITMEN ORGANISASI DAN STRES KERJA TERHADAP KINERJA KARYAWAN. *Jurnal Ilmu Manajemen Volume 2 Nomor 3*.
- Fu, W., & Deshpande, S. P. (2013). The Impact of Caring Climate, Job Satisfaction, and Organizational Commitment on Job Performance of Employee in China's Insurance Company. *Journal of Business Ethics 124 no. 2*, 339-349.
- Gharib, M. N., Jamil, S. A., Ahmad, M., & Ghouse, S. (2016). The impact of job stress on job performance: A case study on academic staff at dhofar university. *International Journal of Economic Research vol. 13 no.1*, 21-33.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariat dengan Program IBM SPSS Edisi 7*. Semarang: Penerbit Universitas Diponegoro.
- Hafeez, S. (2018). The Impact of Job Stress on Performance of Employees: A Study of Social Security Hospital of District Okara & Sahiwal. *Journal of Neuropsychology & Stress Management vol. 3*, 4-12.
- Hariandja, M. T. (2002). *Manajemen Sumber Daya Manusia*. Jakarta: PT Gramedia Widiasarana Indonesia.
- Herzberg, F. (1966). *Work and the Nature of Man*. Cleveland: World Publishing Company.
- Hoboubi, N., Choobineh, A., Ghanavati, F. K., Keshavarzi, S., & Hosseini, A. A. (2017). The impact of job stress and job satisfaction on workforce productivity in an Iranian petrochemical industry. *Safety and health at work vol. 8, no. 1*, 67-71.

- Jaramilloa, F., Mulhib, J. P., & Marshallc, G. W. (2005). A meta-analysis of the relationship between organizational commitment and salesperson job performance: 25 years of research. *Journal of Business Research* vol. 58 no.6, 705-714.
- Kendall, M., Stuart, A., Keith, O., & Arnold, S. (1999). *Kendall's Advanced Theory of Statistics: Volume 2A—Classical Inference and and the Linear Model (Kendall's Library of Statistics)*. A Hodder Arnold Publication.
- Kusuma, B. H., & Lina. (2018). PENGARUH KEPUASAN KARYAWAN TERHADAP KINERJA KARYAWAN DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL INTERVENING (SURVAI PADA PERGURUAN TINGGI SWASTA DI WILAYAH JAKARTA BARAT). *Jurnal Manajemen Maranatha, Jurusan Manajemen, Fakultas Ekonomi, Universitas Kristen Maranatha Volume 17, Nomor 2, 127-134.*
- Lozano, L. M., García-Cueto, E., & Muñiz, J. (2008). Effect of the number of response categories on the reliability and validity of rating scales. *Methodology*, 4(2), 73-79.
- Lu, H., Barriball, K. L., Zhang, X., & While, A. E. (2012). Job satisfaction among hospital nurses revisited: a systematic review. *International Journal of Nursing Studies* 49, 1017–1038.
- Luthans, F. (1998). *Organizational behavior 8th ed.* Boston, Mass.: Irwin/McGraw-Hill.
- Masihabadi, A., Rajaei, A., Koloukhi, A. S., & Parsian, H. (2015). Effects of stress on auditors' organizational commitment, job satisfaction, and job performance. *International Journal of Organizational Leadership* 4, 303-314.
- MENTERI KEUANGAN. (2006). *PERATURAN MENTERI KEUANGAN NOMOR 132/PMK.01/2006*. Diambil kembali dari PERATURAN MENTERI KEUANGAN NOMOR 132:
<https://jdih.kemenkeu.go.id/fulltext/2006/132~PMK.01~2006Per.htm>
- MENTERI KEUANGAN. (2008). *PERATURAN MENTERI KEUANGAN NOMOR 190/PMK.01/2008*. Diambil kembali dari PERATURAN MENTERI KEUANGAN:
<https://jdih.kemenkeu.go.id/fullText/2008/190~PMK.01~2008Per.HTM>
- Meyer, J. P., & Allen, N. J. (1991). A three-component conceptualization of organizational commitment. *Human resource management review*, 61-89.
- NART, S., & BATUR, O. (2014). The relation between work-family conflict, job stress, organizational commitment and job performance: A study on turkish primary teachers. *European Journal of Research on Education* vol 2 no. 2, 72-81.
- Naveed, A., Iqbal, N., Javed, K., & Hamad, N. (2014). Impact of Organizational Commitment and Employee Performance on the Employee Satisfaction. *International Journal of Learning, Teaching and Educational Research* Vol. 1, No. 1, January, 84-92.

- Nazir, O., & Islam, J. U. (2017). Enhancing organizational commitment and employee performance through employee engagement: An empirical check. *South Asian Journal of Business Studies* vol. 6 no.1, 98-114.
- Nurhendar, S. (2007). PENGARUH STRES KERJA DAN SEMANGAT KERJA TERHADAP KINERJA KARYAWAN BAGIAN PRODUKSI (STUDI KASUS PADA CV. ANEKA ILMU SEMARANG). *Foxit*, 1-18.
- Ozturk, A. B., Hancer, M., & Im, J. Y. (2014). Job Characteristics, Job Satisfaction, and Organizational Commitment for Hotel Workers in Turkey. *Journal of Hospitality Marketing & Management* vol. 23 no. 3, 294-313.
- Platisa, C., Reklitisb, P., & Zimerasc, S. (2015). Relation between job satisfaction and job performance in healthcare services. *Procedia-Social and Behavioral Sciences* vol. 175, 480-487.
- Pramitha, G. D., Supartha, I. G., & Riana, I. (2012). PENGARUH KEPUASAN KERJA TERHADAP KOMITMEN ORGANISASIONAL DAN KINERJA KARYAWAN KOPERASI KRAMA BALI. *E-Jurnal Manajemen Universitas Udayana* 1.2 .
- Pranoto, E., Haryono, A. T., & Warso, M. M. (2016). Pengaruh Rekrutmen, Stress Kerja dan Pemberian Insentif Terhadap Produktivitas Kerja dengan Komitmen Organisasi sebagai Variabel Intervening Pada PT. Ungaran Sari Garment Unit III Congol Karangjati. *Journal Of Management, Volume 2 No.2*.
- Robbins, S. P., & Judge, T. A. (2015). *Organizational Behavior, 16th Edition*. San Diego: Pearson - Business & Economics.
- Sejjaaka, S. K., & Kaawaase, T. K. (2014). Professionalism, rewards, job satisfaction and organizational commitment amongst accounting professionals in Uganda. *Journal of Accounting in Emerging Economies* Vol. 4 No. 2, 134-157.
- Sheng, X. (2014). The empirical inquiry between organizational commitment and employee performance-with X company as an example. *Journal of Business Administration Research* vol. 3, no.1, 59.
- Spector, P. E. (1997). *Job Satisfaction: Application, Assessment, Causes, and Consequences*. California: SAGE Publications.
- Sugiyono. (2014). *Metode Penelitian Bisnis*. Bandung: CV Alfabeta.
- Suharno. (2016). PENGARUH KEPUASAN KERJA TERHADAP KINERJA KARYAWAN DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL INTERVENING (Study pada kantor Badan Perpustakaan dan Arsip Daerah Yogyakarta). *Jurnal Ilmu & Riset Manajemen* 5.1.
- Tiwari, V., & Singh, S. K. (2017). Role of Occupational Stress to the Relationship between Job Satisfaction and Organizational Commitment. *Purushartha: A Journal of Management Ethics and Spirituality* vol. 9 no. 2.

- Trisyanti, S., Wulan, H. S., & Haryono, A. T. (2018). PENGARUH PELATIHAN, STRES KERJA DAN FASILITAS TERHADAP PRODUKTIVITAS KERJA DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL INTERVENNG (Study Kasus pada PT Karya Cipta Unggul Nusantara). *Journal of Management*, 4(4).
- Vijayan, M. (2017). IMPACT OF JOB STRESS ON EMPLOYEES'JOB PERFORMANCE IN AAVIN, COIMBATORE. *Journal of Organisation & Human Behaviour* vol. 6 no. 3.
- Yang, C.-L., & Hwang, M. (2014). Personality traits and simultaneous reciprocal influences between job performance and job satisfaction. *Chinese Management Studies* vol. 8 no.1, 6-26.
- Yousef, D. A. (2016). Organizational Commitment, Job Satisfaction and Attitudes toward Organizational Change: A Study in the Local Government. *International Journal of Public Administration* vol. 40, no.1, 77-88.
- Zehra, S. Z., Ather, M., & Zehra, B. (2017). A Correlation between Workplace Stress and Organizational Commitment: Doctors response from Public and Private Hospitals in Karachi, Pakistan.



7 ATTACHMENTS

7.1 LETTER OF PERMISSION



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK
KANTOR WILAYAH DJP DAERAH ISTIMEWA YOGYAKARTA

JALAN RING ROAD UTARA SEMI DI MANDIRIHARJO, DEPOK, SEMAN, YOGYAKARTA - 55282
TELEPON (0274) 433951-55 FAKSIMILE (0274) 411354, 54105 www.djpdj.0519
LAYANAN INFORMASI DAN PERHUBUNGAN RING PAJAK (554256)
EMAIL perpukean@pajak.go.id

Nomor : S- *dy* AWPJ.23/BD.05/2018 // Desember 2018
Sifat : Biasa
Hal : Pemberian Izin Riset

Yth. Kepala KPP Pratama Wates
Jalan Ring Road Utara No. 10, Maguwoharjo, Depok, Sleman

Selubungan dengan Surat Saudara Nomor S-5354/WPJ.23/KP.04/2018 tanggal 26 November 2018 hal Permohonan Ijin Penelitian, atas:

Nama : Diowi Naufal F.
No. Mahasiswa : 14311043
Judul Penelitian : The Influence of Job Satisfaction and Job Stress through Organizational Commitment towards Employee's Job Performance in Pratama Wates Tax Service Office (Pengaruh Kepuasan Kerja dan Stres Kerja melalui Komitmen Organisasi terhadap Prestasi Kerja Pegawai di Kantor Pelayanan Pajak Pratama Wates)

dengan ini Kantor Wilayah DJP D.I.Yogyakarta **memberikan izin** kepada mahasiswa yang bersangkutan untuk melakukan wawancara dan riset sepanjang bahan-bahan keterangan/data yang didapat digunakan untuk keperluan akademis yang tidak untuk dipublikasikan dan tidak menyangkut rahasia jabatan/negara sebagaimana diatur dalam ketentuan Pasal 34 UU KUP.

Setelah selesai melaksanakan riset/penelitiannya, mahasiswa yang bersangkutan agar dapat memberikan satu *soft-copy* hasil riset/penelitian tersebut untuk menjadi masukan bagi Direktorat Jenderal Pajak. *Soft-copy* dimaksud dapat dikirim melalui email ke alamat sebagai berikut : perpustakaan@pajak.go.id dan p2humas.yogyakarta@pajak.go.id

Demikian agar dapat dipergunakan sebagaimana mestinya.

a.n. Kepala Kantor
Kepala Bidang Penyuluhan
Pelayanan dan Hubungan
Masyarakat



Saritayas Jukti Prawatyani

Tembusan :
1. Kepala Karwil DJP D.I, Yogyakarta;
2. Sdr. Diowi Naufal F.
Kp.: BD.05/BD.0501/2018

7.2 QUESTIONNAIRE

7.2.1 English

Research Survey

Respondent's Identity

Name :

Age : Years old

Latest Education :

Gender :

Work Experience : Years

Position :

Date of Birth :



Instructions:

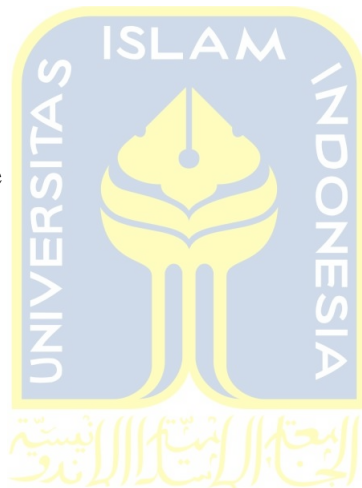
1. Please fill out the questionnaire in full from all the statements that have been provided
2. Give a “check” sign (√) in the answer column provided
3. There are 4 (four) alternatives filling answers, namely:

4 = Strongly Agree

3 = Agree

2 = Disagree

1 = Strongly Disagree



Job satisfaction (16 questions)

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
Work itself		1	2	3	4
1	I am satisfied to work according to my expertise				
2	I am satisfied with the burden of my responsibility				
3	I am satisfied with the work that triggered my creativity				
4	I am satisfied because I get the opportunity to study				
Salary					
5	The salary that I get can meet my daily needs				
6	I am satisfied because I received benefits				
7	I am satisfied because the payment system is clear				
8	I am satisfied because the payment procedure is clear				
Promotion Opportunity					
9	I am satisfied with the opportunity of the promotion given				
10	I am satisfied because of higher salary due to promotion				

Supervision					
11	I am satisfied because the boss gives technical assistance to employees				
12	I am satisfied because superiors provide moral assistance to employees				
13	I am satisfied with the supervision of the supervisor				
Work Colleagues					
14	I am able to work together on a team				
15	I am satisfied with my work environment				
16	I am able to compete with colleagues in a sporty manner				

Job Stress (14 questions)

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
Physical Symptoms		1	2	3	4
17	I easily feel tired while working				
18	I find it difficult to focus while working				
19	I find it difficult to feel relaxed while resting				
20	I often feel restless when I work				
21	I often have headaches or migraines while working				

Behavior					
22	I often feel uneasy when working				
23	I have difficulty communicating with work colleagues or superiors while working under pressure				
24	I have difficulty thinking clearly when working				
25	I lost my passion or enthusiasm at work				
Symptoms at Work					
26	I feel dissatisfied with my job				
27	I experienced a decline in work performance				
28	I feel my morale is coming down				
29	I cannot make the right decision at work				
30	I feel the power of my creativity is decreasing				

Organizational Commitment (12 questions)

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
Affective Commitment		1	2	3	4
31	I am happy about the career that I have at work				
32	I believe that organizational problems are a				

	problem for everyone in the organization				
33	I feel the organization is one part of me				
34	I believe that pride is a part of the organization				
Continuance Commitment					
35	I work in an organization because of the salary I receive				
36	I work in an organization because of the benefits I receive				
37	I want to leave my organization, but I cannot				
38	I work in an organization because there is no equal organization				
Normative Commitment					
39	I don't want to leave the organization				
40	I am aware that commitment is important				
41	I am aware that this commitment is something that must be done				
42	I can't leave the organization because of my responsibilities				

Job Performance (25 questions)

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
Work Knowledge/Competency		1	2	3	4
43	I have knowledge about my work				
44	I have information about my work				
45	I have the ability to complete my work				
46	I understand what kind of expectation my job has				
47	I am able to adapt to new environment				
48	I can assist my co-workers when needed				
Quality/Quantity of Work					
49	I am able to meet work quality standards				
50	I do the work carefully				
51	I was able to finish my work until my work was successful				
52	I am able to do work according to organizational procedures				
53	I am able to do more than one responsibilities				
Planning/Organizing					
54	I was able to finish the job on target				

55	I was able to finish the job in a much faster time than the target				
56	I was able to refine work at a small cost				
57	I was able to complete the work with very good results				
58	I was able to complete work by overtime				
Initiative/Commitment					
59	I can be trusted while doing work				
60	I am responsible for my work				
61	I have a good relationship with my colleagues				
62	I have a good relationship with my boss				
Interpersonal Skill					
63	I have the freedom to express my opinion				
64	I have freedom in how I complete work				
65	I have the freedom to exchange work time with co-workers				
66	I respect everyone who works in the organization				
67	I solve problems with colleagues in a positive and peaceful manner				

7.2.2 Bahasa Indonesia

Survey Penelitian

Identitas Responden

Nama :

Usia : Tahun

Pendidikan Terakhir :

Jenis Kelamin

Lama Kerja : Bulan/Tahun

Jabatan/Posisi :

Tempat, Tanggal Lahir :



Petunjuk Pengisian:

1. Mohon kuesioner ini diisi secara lengkap dari seluruh pernyataan yang telah disediakan
2. Berilah tanda centang (√) pada kolom jawaban yang tersedia
3. Terdapat 4 (empat) alternatif pengisian jawaban, yaitu:

4 = Sangat Setuju
3 = Setuju
2 = Tidak Setuju
1 = Sangat Tidak Setuju



Kepuasan Kerja (16 pertanyaan)

No.	Pertanyaan	Sangat Tidak Setuju	Tidak Setuju	Setuju	Sangat Setuju
Pekerjaan itu Sendiri		1	2	3	4
1	Saya puas bekerja sesuai dengan keahlian saya				
2	Saya puas dengan beban tanggung jawab saya				
3	Saya puas dengan pekerjaan yang memicu kreativitas saya				
4	Saya puas karena mendapatkan kesempatan untuk belajar				
Gaji					
5	Gaji yang saya dapatkan dapat memenuhi kebutuhan hidup				
6	Saya puas karena menerima tunjangan-tunjangan				
7	Saya puas karena sistem pembayaran gajinya jelas				
8	Saya puas karena prosedur pembayaran gajinya jelas				
Kesempatan Promosi					
9	Saya puas dengan kesempatan promosi yang diberikan				
10	Saya puas karena gaji yang lebih tinggi akibat promosi				

Pengawasan					
11	Saya puas karena atasan memberi bantuan teknik kepada pegawai				
12	Saya puas karena atasan memberikan bantuan moral kepada pegawai				
13	Saya puas dengan pengawasan dari atasan				
Rekan Kerja					
14	Saya sanggup bekerja sama dalam tim				
15	Saya puas dengan lingkungan kerja saya				
16	Saya sanggup bersaing dengan rekan kerja secara sportif				

Stress Kerja (14 pertanyaan)

No.	Pertanyaan	Sangat Tidak Setuju	Tidak Setuju	Setuju	Sangat Setuju
Gejala Fisik		1	2	3	4
17	Saya mudah merasa letih saat bekerja				
18	Saya merasa sulit fokus saat bekerja				
19	Saya kesulitan untuk merasa santai saat beristirahat				
20	Saya sering merasa gelisah saat bekerja				
21	Saya sering sakit kepala atau migren saat bekerja				

Tingkah Laku					
22	Saya sering merasa tidak tenang saat bekerja				
23	Saya sulit berkomunikasi dengan rekan kerja atau atasan saat bekerja dalam tekanan				
24	Saya kesulitan berfikir jernih saat bekerja				
25	Saya kehilangan gairah atau rasa antusias dalam bekerja				
Gejala di Tempat Kerja					
26	Saya merasa tidak puas dengan pekerjaan saya				
27	Saya mengalami penurunan prestasi kerja				
28	Saya merasa semangat kerja saya turun				
29	Saya tidak dapat mengambil keputusan yang tepat saat bekerja				
30	Saya merasa daya kreativitas saya menurun				

Komitmen Berorganisasi (12 pertanyaan)

No.	Pertanyaan	Sangat Tidak Setuju	Tidak Setuju	Setuju	Sangat Setuju
Komitmen Afektif		1	2	3	4
31	Saya senang akan karir yang saya miliki di tempat kerja				

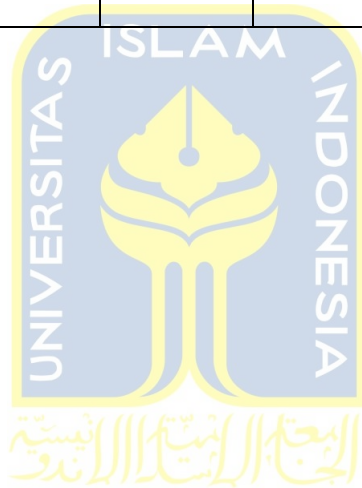
32	Saya percaya bahwa masalah organisasi adalah masalah semua orang di organisasi				
33	Saya merasa organisasi adalah salah satu bagian dalam diri saya				
34	Saya percaya bahwa rasa bangga adalah bagian dalam organisasi				
Komitmen Berkelanjutan					
35	Saya bekerja di organisasi karena gaji yang saya terima				
36	Saya bekerja di organisasi karena tunjangan yang saya terima				
37	Saya ingin pergi dari organisasi saya, tapi saya tidak mau				
38	Saya bekerja di organisasi karena tidak ada organisasi yang sejajar				
Komitmen Normatif					
39	Saya tidak ingin pergi dari organisasi				
40	Saya sadar bahwa komitmen itu penting				
41	Saya sadar bahwa komitmen itu adalah sesuatu yang harus dilakukan				
42	Saya tidak bisa pergi dari organisasi karena tanggung jawab saya besar				

Kinerja Karyawan (25 pertanyaan)

No.	Pertanyaan	Sangat Tidak Setuju	Tidak Setuju	Setuju	Sangat Setuju
Pengetahuan Pekerjaan/Kompetensi		1	2	3	4
43	Saya memiliki pengetahuan tentang pekerjaan saya				
44	Saya memiliki informasi tentang pekerjaan saya				
45	Saya memiliki kemampuan untuk menyelesaikan pekerjaan saya				
46	Saya mengerti seperti apa expektasi atau hasil dari pekerjaan saya				
47	Saya mampu beradaptasi dengan lingkungan yang baru				
48	Saya mampu membantu rekan kerja saya ketika saya dibutuhkan				
Kualitas/kuantitas pekerjaan					
49	Saya sanggup memenuhi standar kualitas pekerjaan				
50	Saya melakukan pekerjaan secara teliti				
51	Saya sanggup menyelesaikan pekerjaan saya sampai pekerjaan saya berhasil baik				
52	Saya sanggup melakukan pekerjaan sesuai prosedur organisasi				

53	Saya sanggup melakukan lebih dari satu pekerjaan secara efektif				
Perencanaan/Pengorganisasian					
54	Saya mampu menyelesaikan pekerjaan sesuai target				
55	Saya mampu menyelesaikan pekerjaan dalam waktu yang jauh lebih cepat dari target				
56	Saya mampu menyelesaikan pekerjaan dengan biaya yang sedikit				
57	Saya mampu menyelesaikan pekerjaan dengan hasil yang sangat baik				
58	Saya mampu menyelesaikan pekerjaan dengan cara lembur				
Inisiatif/Komitmen					
59	Saya dapat dipercaya saat melakukan pekerjaan				
60	Saya bertanggung jawab atas pekerjaan saya				
61	Saya memiliki hubungan yang baik dengan rekan kerja saya				
62	Saya memiliki hubungan yang baik dengan atasan saya				
Kemampuan Interpersonal					
63	Saya memiliki kebebasan dalam menyampaikan pendapat				

64	Saya memiliki kebebasan dalam bagaimana cara saya menyelesaikan pekerjaan				
65	Saya memiliki kebebasan dalam bertukar waktu kerja dengan rekan kerja				
66	Saya menghormati semua orang yang bekerja di dalam organisasi				
67	Saya menyelesaikan masalah dengan rekan kerja secara positif dan damai				



Validity and Reliability Test for Job Satisfaction

Case Processing Summary			
		N	%
Cases	Valid	46	100.0
	Excluded ^a	0	.0
	Total	46	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
.773	17

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Job satisfaction1	106.8696	201.049	.862	.757
Job satisfaction2	106.9565	198.620	.872	.754
Job satisfaction3	106.8478	202.310	.780	.759
Job satisfaction4	106.8043	202.694	.882	.759
Job satisfaction5	106.7174	203.718	.821	.760
Job satisfaction6	106.7609	202.053	.856	.758
Job satisfaction7	106.7391	203.442	.836	.760
Job satisfaction8	106.7391	203.442	.836	.760
Job satisfaction9	106.9348	203.573	.849	.760
Job satisfaction10	106.9130	203.148	.871	.759
Job satisfaction11	107.0000	202.667	.750	.759
Job satisfaction12	106.9783	201.400	.768	.758
Job satisfaction13	106.9565	201.687	.847	.758
Job satisfaction14	106.8043	203.761	.805	.760
Job satisfaction15	106.7826	204.041	.786	.761
Job satisfaction16	106.9130	201.814	.824	.758
Job Satisfaction	55.1522	53.910	1.000	.971

Validity and Reliability Test for Job Stress

Case Processing Summary			
		N	%
Cases	Valid	46	100.0
	Excluded ^a	0	.0
	Total	46	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
.778	15

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Job Stress1	46.6522	209.076	.723	.761
Job Stress2	46.7174	208.252	.860	.759
Job Stress3	46.6957	213.328	.612	.766
Job Stress4	46.8261	210.636	.905	.762
Job Stress5	47.0000	213.511	.772	.766
Job Stress6	46.9348	211.218	.874	.763
Job Stress7	46.8913	211.343	.886	.763
Job Stress8	46.9130	210.792	.910	.762
Job Stress9	46.9348	210.196	.877	.761
Job Stress10	46.7609	208.408	.913	.759
Job Stress11	46.8043	208.516	.929	.759
Job Stress12	46.8043	209.539	.926	.760
Job Stress13	46.8696	210.071	.913	.761
Job Stress14	46.8261	209.525	.912	.760
Job Stress	24.2826	56.518	1.000	.973

Validity and Reliability Test for Organizational Commitment

Case Processing Summary			
		N	%
Cases	Valid	46	100.0
	Excluded ^a	0	.0
	Total	46	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
.751	13

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Organizational Commitment1	71.1957	93.716	.555	.735
Organizational Commitment2	71.1957	94.739	.502	.738
Organizational Commitment3	71.2174	94.529	.528	.737
Organizational Commitment4	71.1957	94.205	.548	.736
Organizational Commitment5	71.5000	91.989	.634	.729
Organizational Commitment6	71.5000	91.989	.634	.729
Organizational Commitment7	71.9565	91.776	.525	.731
Organizational Commitment8	71.9130	90.081	.614	.725
Organizational Commitment9	71.5217	92.522	.491	.734
Organizational Commitment10	71.0435	94.843	.624	.737

Organizational Commitment11	71.0435	94.843	.624	.737
Organizational Commitment12	71.2174	93.552	.613	.734
Organizational Commitment	37.2391	25.297	1.000	.845

Validity and Reliability Test for Job Performance

Case Processing Summary			
		N	%
Cases	Valid	46	100.0
	Excluded ^a	0	.0
	Total	46	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
.774	26

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Job Performance1	160.8261	490.369	.788	.765
Job Performance2	160.8043	492.383	.758	.766
Job Performance3	160.7826	490.129	.787	.765
Job Performance4	160.9130	490.081	.776	.765
Job Performance5	160.8478	488.221	.824	.764
Job Performance6	160.8478	489.954	.813	.765
Job Performance7	160.8261	487.436	.914	.763
Job Performance8	160.9348	487.307	.906	.763
Job Performance9	160.8043	489.450	.893	.764
Job Performance10	160.8261	489.525	.898	.764
Job Performance11	160.8696	487.094	.948	.763
Job Performance12	160.9130	490.303	.832	.765
Job Performance13	161.0000	487.111	.787	.763
Job Performance14	160.9783	490.066	.759	.765

Job Performance15	160.8696	487.494	.931	.763
Job Performance16	161.3696	482.771	.605	.762
Job Performance17	160.8043	489.539	.889	.765
Job Performance18	160.7609	490.542	.833	.765
Job Performance19	160.7609	489.653	.873	.765
Job Performance20	160.7826	489.018	.834	.764
Job Performance21	160.8261	486.325	.893	.763
Job Performance22	160.8696	485.627	.878	.763
Job Performance23	161.0000	491.867	.580	.766
Job Performance24	160.7391	490.153	.848	.765
Job Performance25	160.7174	490.741	.821	.765
Job Performance	83.7609	132.319	1.000	.979

7.3 SPSS TABLES

Regression Analysis

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.867	.702		2.660	.011
	Job Satisfaction	.454	.150	.497	3.019	.004
	Job Stress	-.189	.128	-.243	-1.475	.148

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Job Stress, Job Satisfaction ^b	.	Enter

a. Dependent Variable: Organizational Commitment

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.697 ^a	.486	.462	.30735

a. Predictors: (Constant), Job Stress, Job Satisfaction

b. Dependent Variable: Organizational Commitment

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.843	2	1.922	20.343	.000 ^b
	Residual	4.062	43	.094		
	Total	7.905	45			

a. Dependent Variable: Organizational Commitment

b. Predictors: (Constant), Job Stress, Job Satisfaction

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.591	.493		3.227	.002
	Job Satisfaction	.641	.106	.639	6.069	.000
	Job Stress	-.259	.090	-.303	-2.875	.006

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Job Stress, Job Satisfaction ^b	.	Enter

a. Dependent Variable: Job Performance

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.889 ^a	.790	.780	.21589

a. Predictors: (Constant), Job Stress, Job Satisfaction

b. Dependent Variable: Job Performance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.523	2	3.761	80.700	.000 ^b
	Residual	2.004	43	.047		
	Total	9.527	45			

a. Dependent Variable: Job Performance

b. Predictors: (Constant), Job Stress, Job Satisfaction

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.883	.357		2.472	.017
	Organizational Commitment	.795	.114	.724	6.967	.000

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Organizational Commitment ^b	.	Enter

a. Dependent Variable: Job Performance

b. All requested variables entered.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.997	1	4.997	48.546	.000 ^b
	Residual	4.530	44	.103		
	Total	9.527	45			

a. Dependent Variable: Job Performance

b. Predictors: (Constant), Organizational Commitment

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.724 ^a	.525	.514	.32085

a. Predictors: (Constant), Organizational Commitment

b. Dependent Variable: Job Performance