

WORK STRESS VERSUS INCENTIVES IN AFFECTING EMPLOYEE AND MANAGERIAL PERFORMANCE

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Abstract

Quality of service is crucial in business sustainability. However, some conditions can encourage burnout, leading to work stress for employees. In the long term, work stress also results in high employee turnover, leading to a decline in company performance. This study aims to evaluate employees' performance in coping with job stress and determine the effect of incentives on improving employee performance, especially in financial distress. Specifically, this study examined employee performance at two levels, namely employee performance at the staff level and employee performance at the manager level, which has never been done before. This study uses a descriptive research design with a quantitative approach. This study's data mining analysis technique uses the path analysis method with partial least squares (PLS) measurements. The questionnaires distributed in this study comprised 577 for staff-level employees and 53 for manager-level employees. Based on the results of the data analysis, we can conclude that incentives and work stress have a positive and significant impact on employee productivity and management efficiency. This research allows companies to improve employee performance and management effectiveness in dealing with work stress.

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Kualitas layanan sangat penting dalam keberlanjutan bisnis. Namun, beberapa kondisi dapat mendorong kelelahan (burnout), yang menyebabkan stres kerja bagi karyawan. Dalam jangka panjang, stres kerja juga mengakibatkan tingginya angka pergantian karyawan, yang menyebabkan penurunan kinerja perusahaan. Studi ini bertujuan untuk mengevaluasi kinerja karyawan dalam mengatasi stres kerja dan menentukan pengaruh insentif terhadap peningkatan kinerja karyawan, khususnya dalam kondisi kesulitan keuangan. Secara khusus, studi ini meneliti kinerja karyawan pada dua tingkatan, yaitu kinerja karyawan pada tingkat staf dan kinerja karyawan pada tingkat manajer, yang belum pernah dilakukan sebelumnya. Studi ini menggunakan jenis penelitian deskriptif dengan pendekatan kuantitatif. Teknik analisis data mining studi ini menggunakan metode path analysis dengan pengukuran partial least squares (PLS). Kuesioner yang didistribusikan dalam penelitian ini terdiri dari 577 kuesioner untuk karyawan tingkat staf dan 53 kuesioner untuk karyawan tingkat manajer. Berdasarkan temuan yang diperoleh dari analisis data, dapat disimpulkan bahwa insentif kerja dan stres kerja memberikan dampak positif dan signifikan secara

statistik pada produktivitas karyawan serta kinerja manajemen. Studi ini memberikan kesempatan kepada perusahaan dalam peningkatan kinerja karyawan dan efektivitas manajemen dalam mengatasi stres kerja.

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INTRODUCTION

Employee productivity is one of the most important non-financial indicators for measuring company performance, especially for companies operating in the service industry (Prof. Dr. Wibowo, S.E., 2022). The quality of customer service is one of the factors that determines the sustainability of a business. However, certain conditions can contribute to burnout, leading to employee work stress (Mustajab et al., 2020). Not only does this reduce productivity, but long-term job stress leads to high employee turnover, which leads to decreased company productivity (Cabarcos et al., 2022).

In 2022, a phenomenon known as "The Great Resignation" or "Big Quit" occurred during the COVID-19 pandemic (CNN Indonesia, 2022). A management professor from Texas A&M University, Anthony Klots, popularized this term. Klots argues that employees decide to resign because they are rethinking their careers, the condition of the company, and long-term goals in their personal lives (Financial Time, 2022). Data from the Office for National Statistics or ONS in the UK shows that around 1 million workers resigned during the pandemic. Meanwhile, in the United States, around 4.3 million employees decided to quit their jobs. The trigger was because employees experienced excessive fatigue and individual considerations to prioritize their mental health conditions (ons, 2021).

This study aims to identify employees' effectiveness in coping with work stress and to determine the effect of providing incentives on improving employee performance. Specifically, this study examined employee performance at two levels, namely employee performance at the staff level and employee performance at the manager level, which has never been done before.

Studies on employee performance have been widely conducted. Arda and Kaya (2022), who conducted an evaluation of the levels of burnout, hopelessness, fear of COVID-19, and social support felt by health workers, on the performance of health workers found that officers in departments at high risk of COVID-19 infection were significantly associated with emotional exhaustion, depersonalization, and hopelessness, which led to decreased performance during the COVID-19 pandemic. Hartati (2020) studied motivation, competence, and perfection to determine their influence on employee performance. The results of her study showed that motivation, competence, and completion significantly influenced both partially and simultaneously. Wong et al. (2021) tested work stress during the COVID pandemic on employee performance. Their findings showed that the work stress faced by hotel employees during the pandemic positively affected employee performance. This is different from the hypothesis, which states that work stress is estimated to have a negative effect on employee performance. From the results of previous research, we are interested in knowing the effect of incentives on employee performance during work-stress conditions.

The purpose of providing incentives is to motivate employees to mobilize all their abilities to achieve the goals set by the organization or company. In addition, the purpose of incentives is also to maintain and retain highly competent employees so that they are loyal. Companies or organizations (Liu & Liu, 2022; Norbaiti et al., 2022). Thus, we can conclude that incentives are compensation, both financial and non-financial, provided to employees for performance exceeding standards as a motivational incentive to achieve

organizational goals (Abubakar et al., 2020; Bénabou & Tirole, 2022; Manjenje & Muhanga, 2021). Alkandi, et al. (2023), who conducted an analysis of employee performance based on incentives and rewards, found that incentives and rewards provided simultaneously to individuals had a significant impact on employee performance when the work environment was favorable. Ghosh (2017), who conducted a case study of two large manufacturing companies in India, found that the main reason for low productivity was that employees lost motivation due to low incentives. By defining the right incentives, employee performance can be improved, leading to increased company profits (Bykova et al., 2022; Ogunmakin & Aladejana, 2023). So, hypothesis 1 in this study is :

H₁ : Incentives have a positive effect on employee performance

Job stress can decrease job satisfaction and increase turnover intention . Stress can also be interpreted as a dynamic state where a person is faced with an opportunity, constraint, or demand related to something he or she also wants, and the outcome is perceived as uncertain and important (Tongchaiprasit & Ariyabuddhiphongs, 2016; Wezyk et al., 2024). Work stress is not always a bad thing; under certain conditions, work stress can be a motivator that boosts employee morale. However, when employees experience high levels of work stress, negative consequences occur that reduce employee productivity (Murali et al., 2018; Qostalano, 2019; Rahmah & Wardiani, 2021; Rasool et al., 2020). Sheng and Fan (2022) who conducted research on the impact of work stress on employee performance said that performance pressure can be a double-edged sword, it can motivate both functionally and dysfunctionally. However, on the other hand, employees may view it as a threat that exhausts their minds for optimal performance and then encourages stress-related behavior at work. So, Hypothesis 2 in this study is :

H₂ : Work stress has a negative impact on employee performance

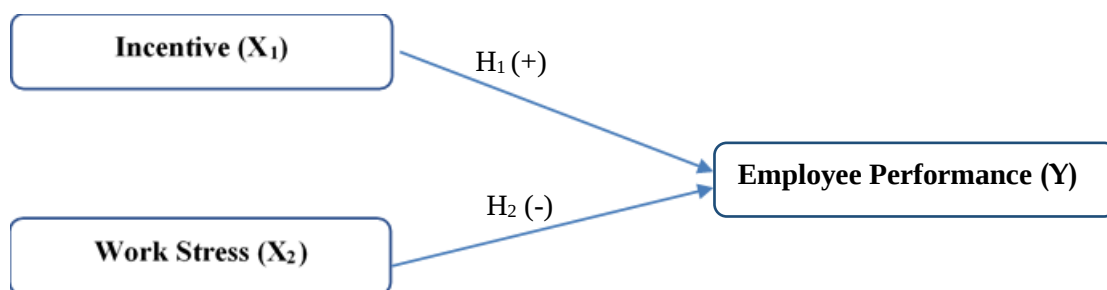


Figure 1:
Research Framework

METHODS

This investigation employs a descriptive research framework characterized by a quantitative methodology. The data collected in this investigation consists of primary information obtained through a Likert-scale questionnaire, ranging from 1 to 5. The analytical technique employed in this study is the path analysis method utilizing partial least squares (PLS) measurements. This research encompassed employees engaged in private government healthcare institutions located in Bandar Lampung. Since the sampling method used is purposive, the respondents must meet the sampling criteria. Targeted sampling criteria used include :

- a. The hospital that is the focus of this study is a private hospital in Bandar Lampung that has been in operation for at least 5 years and is not supported by a foundation.

- b. The criteria for respondents in this study are employees with permanent employment status, both medical and non-medical, who have worked in a private government hospital in Bandar Lampung for at least 3 years.
- c. Respondents in this study were all medical and non-medical workers, including nurses, radiologists, pharmacists, laboratory personnel, administrative staff, technicians, porters, dietitians, medical records specialists, finance and accounting personnel, excluding laundry and cleaning staff. maintenance and safety as they are considered to have no effect.

This study consists of two tests, namely the main test and the additional test. The main test was conducted to examine the effects of incentives and work stress on employee performance at the staff level. Additional testing was conducted to examine the effects of incentives and work stress on the performance of managerial-level employees, in this case, department heads. The questionnaires distributed in this study consisted of employee performance questionnaires at the staff level and employee performance questionnaires at the field manager level. The number of questionnaires distributed to employees was 800 questionnaires, and to department heads was 70 questionnaires. Meanwhile, 577 questionnaires were returned and found valid for employees, and 53 questionnaires for field managers.

As part of additional testing in this study, manager performance measurements will be carried out on the heads of departments at each hospital. Therefore, the indicators used differ from the main test. There are 7 key performance management indicators used in this study namely: 1) planning, 2) investigation, 3) coordination, 4) evaluation, 5) supervision, 6) recruitment 7) overall assessment. This indicator is an adaptation of Dominguez, et al., (2019), which carried out a taxonomy of key performance indicator management items from previous researchers and then plotted them based on similar items.

Table 1. Operational definition of variables

Variable	Dimensions	Indicator
Incentive	Financial	Bonus (Bykova et al., 2022)
	Non-Financial	Awards, social security, promotion and gratitude from superior, facilities (Benet et al., 2022; Kefay, 2019)
Work Stress	Stress On The Job	Excessive workload, job insecurity and various forms of change (Barbaranelli et al., 2019; Wattie & Bridger, 2018)
	Stress Off The Job	Physical/health problems, financial stability and personal/household problems (Barbaranelli et al., 2019; Sariwulan et al., 2019; Yu et al., 2021)
Employee Performance	Personal	Quality, quantity, work plan, timeliness
	System	Teamwork (Cooper et al., 2019; Saleem et al., 2023; Susanto et al., 2023)

RESULT AND DISCUSSION

This study uses primary data in questionnaires, which are either distributed directly or in a Google form sent through the WhatsApp application to respondents who meet the purposive sampling criteria. The sample of respondents meeting the study criteria was 985

employees. The number of questionnaires distributed to employees was 800 and to department heads 70 questionnaires. The questionnaire distribution process took place from June 24, 2024, to July 29, 2024. The analysis was carried out using SmartPLS software version 3.0.

Table 2. Characteristics of respondents

Category	Description	Frequency	%
Gender	Man	197	34%
	Woman	380	66%
Age	20-29 years old	235	41%
	30-39 years old	189	33%
	40-49 years old	120	21%
	50-59 years old	28	5%
	≥ 60 years old	5	1%
	1-5 years	192	33%
Duration of work	6-10 years	224	39%
	11-15 years	131	23%
	16-20 years	23	4%
	≥ 21 years	7	1%
Last Education	Diploma	134	23%
	Bachelor degree	411	71%
	Master degree	28	5%
	(Etc)	4	1%

Source: Processed data
(2024)

Measurement Model Analysis

To evaluate the proposed model, two-stage testing is used. The first stage was conducted to assess the reliability and validity of the construct by testing the measurement model. In this external model step, to find out whether the measurement model is good or not, there are three (3) steps to test it. These steps include the convergent validity test, discriminant validity test, and composite reliability test. The results of measurement model analysis tests are presented in Table 3.

Table 3. Measurement Model of Main Test

Construct	Loading	Cronbach	CR	AVE
Incentive		0.873	0.904	0.612
Bonus	0.782			
Awards/plaques	0.805			
Social Security	0.793			
Promotion	0.753			
Gratitude from Superior	0.803			
Facilities	0.757			
Employee Performance		0.882	0.914	0.679
Quality	0.808			
Quantity	0.837			
Work Plan	0.825			
Timeliness	0.839			

Teamwork	0.812			
Work Stress		0.885	0.913	0.637
Excessive workload	0.732			
Job Insecurity	0.834			
Various forms of change	0.735			
Physical/health problems	0.838			
Financial power	0.834			
Personal/household problems	0.807			

Source : Data processed by SmartPLS 3.0 (2024)

All indicators have a factor loading value greater than 0.6, which means that the model meets the requirements at the convergent validity test stage and can be tested further. In addition, the composite reliability value exceeds the cut-off value of 0.7 and the AVE is above the cut-off value of 0.5, respectively indicating satisfactory reliability and convergent validity (Hair et al., 2022). Finally, the heterotrait-monotrait results indicate that the measurement model has acceptable discriminant validity because the diagonal element value is less than the recommended maximum value of 0.9 (Henseler et al., 2015). The result of the Fornell-Larcker tests shows that none of the values exceed the threshold of 0.9, indicating that all variable designs are valid.

Structural Model Analysis

Inner model or structural model testing is done to see the relationship between variables, significance values, and R-square of the research model. When estimating a model using SmartPLS, start by looking at the R-square for each dependent latent variable (Ghozali, 2014). The stability of estimates was tested using t-statistics using a bootstrapping procedure. A bootstrap procedure using 5000 subsamples was used to assess the significance of the indicators and path coefficients (Odgers et al., 2023).

From the results obtained for the Good Quality index, a value of 0.657 was obtained. This value is in the range of 0.38 – 1.00, indicating a high category (Henseler et al., 2015). Meanwhile, the measurement of employee performance variables yielded an R-squared value of 0.674, making the R-squared categorized as moderate. Obtaining this R-squared value explains that the percentage of employee productivity explained by incentive and job stress variables is 0.6%. The second quarter result in this study is 0.454, which indicates that the model in this study has good predictive relevance (Hair et al., 2022).

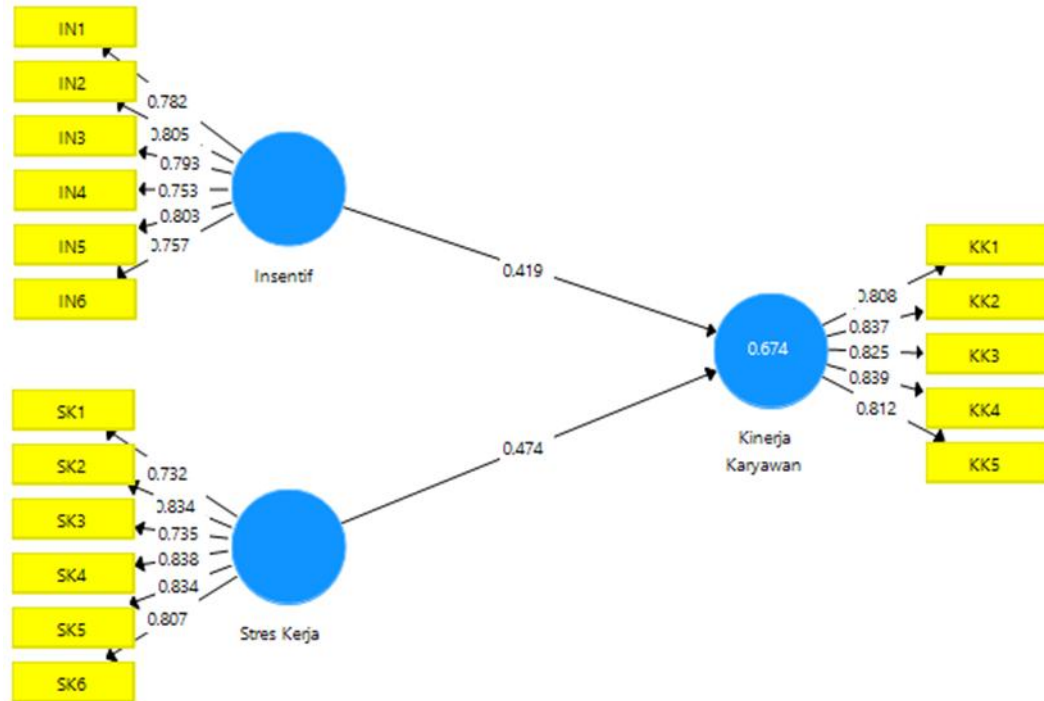


Figure 2 :
Structural Model

Table 4. Hypothesis Test

Independent variable	Coefficient	T-Statistics	P-Values	Decision
Incentive	0,419	9,011	0,00*	H ₁ Accepted
Work Stress	0,474	10,310	0,00*	H ₂ Rejected
R ²	0,674			
Adjusted R ²	0,673			
Q ²	0,454			
GoF	0,657			
N	577			
* Significant at the 5%				

Source : Data processed by SmartPLS 3.0 (2024)

From the test results, T-statistic value of 9.20 was obtained, which means it is greater than the Z score of 1.96 and the P-value is 0.000 or greater than 0.05, so H₁ in this study is supported. It can be concluded that incentives have a positive and significant effect on employee performance. The magnitude of the influence is 0.419. In the test results of the work stress variable on employee performance, T-statistic value was 10.44, which means it was greater than the Z score of 1.96 and the P-value was 0.000 or smaller than 0.05 so H₂ was rejected. It can be concluded that the work stress variable has a positive and significant effect on employee performance. The magnitude of the influence is 0.474.

Additional Testing

Additional testing was conducted to reexamine incentive and job stress variables affecting employee performance at the field manager level. This study was conducted to find out whether there was a difference between the results of employee surveys at the staff level and the performance of managers, in this case, department heads. Table 6 above shows that the additional tests conducted on the managerial side correspond to the values of the convergent validity test, discriminant validity test and composite reliability test.

Table 5. Measurement Model of Additional Test

Construct	Loading	Cronbach	CR	AVE
Incentive		0.935	0.949	0.758
Bonus	0.934			
Awards/plaques	0.950			
Social Security	0.799			
Promotion	0.905			
Gratitude from Superior	0.771			
Facilities	0.849			
Managerial Performance		0.882	0.911	0.632
Planning	0.200			
Investigation	0.173			
Coordination	0.179			
Evaluation	0.157			
Supervision	0.178			
Recruitment	0.125			
Overall Evaluation	0.185			
Work Stress		0.924	0.939	0.690
Excessive workload	0.222			
Job Insecurity	0.196			
Various forms of change	0.241			
Physical/health problems	0.215			
Financial power	0.199			
Personal/household problems	0.188			

Source : Data processed by SmartPLS 3.0 (2024)

In the structural model analysis, the management effectiveness variable obtained an R-squared value of 0.896. Thus, the R-Square is considered strong because it is > 0.67 . Obtaining this R-squared value explains that the percentage of managerial performance explained by incentive and job stress variables is 0.9%. The second quarter result in this study is 0.595, which indicates that the model in this study has very good predictive relevance since it is greater than zero. The model fit test using the model fit index yielded a value of 0.787, indicating a high category.

The Influence of Incentives on Employee Performance

From the test results, the T-statistic value was obtained as 9.01, which means it is greater than the Z score of 1.96 and the P-value is 0.000 or greater than 0.05 so H_1 in this study is supported. So it can be concluded that incentives have a positive and significant effect on employee performance. The magnitude of the influence is 0.419. This indicates that the greater the employee satisfaction with the incentives given, the better the employee

performance. The results of this study are in line with the research of Chng et al. (2010), Diviani (2015), and Ahammad et al. (2006).

Incentives are stimuli given to employees based on their work performance so that employees are motivated to increase their work productivity. The purpose of providing incentives itself is as a tool to motivate employees to use all their abilities in achieving the goals set by the organization or company, in addition, the purpose of incentives is also to maintain and retain highly competent employees so that they are loyal to the company or organization (Febriani et al., 2024; Hasibuan, 2010). The incentive variables used in this study were measured using 7 indicators, namely: commission, bonus, award, provision of social security, job promotion, appreciation from superiors, and provision of work facilities.

The results of this study successfully confirmed the expectancy theory which states that individual motivation is determined by expectations and the results obtained (Lee, 2007). According to expectancy theory, a person's expectations in obtaining something will affect choice, perseverance, and performance (Wigfield & Cambria, 2010). Wibowo (2014) explains that incentives are related to employee performance because every job that has given its best performance must expect rewards in addition to salary or wages in the form of additional incentives for the achievements it has given to the company. Therefore, providing appropriate incentives has been proven to be able to foster satisfaction and work motivation that encourages increased employee performance. In practice, employees are very sensitive to awards, both material and non-material. So hospital management needs to focus on employee awards, both with increased material incentives and non-material incentives in the form of verbal appreciation or by procuring the best employees each period.

The Influence of Work Stress on Employee Performance

The empirical findings pertaining to the work stress variable's impact on employee performance yielded a T-statistic value of 10.310, which surpasses the Z score threshold of 1.96, accompanied by a P-value of 0.000, indicating significance below the 0.05 level; moreover, the resultant coefficient is positive. Conversely, the hypothesis posited in this investigation suggests that work stress exerts a detrimental effect on employee performance, thereby rendering H₂ unsupported (rejected). It can be inferred that the work stress variable exerts a positive and statistically significant influence on employee performance. The extent of this influence is quantified at 0.474. This finding suggests that as the intensity of work-related stress experienced by employees escalates, the performance of hospital staff correspondingly improves.

Work stress is a mental condition of a worker in facing challenges that arise in their work. Work stress is not always in a bad sense, in certain conditions work stress can be a motivation that triggers employee work enthusiasm. However, when employees experience high levels of work stress, negative effects will arise that will reduce employees (Qostalano, 2019; Rahmah & Wardiani, 2021; Wibowo, 2014; Widyastuti Niken, 2015).

Based on the theory put forward by Robbins and Judge (2014) regarding the relationship between work stress and employee performance, it can be described as an inverted U-shaped curve. The logic underlying this inverted U-shaped curve relationship is that stress at low to moderate levels can stimulate the brain and increase the ability to work. However, if the stress level is already at a high level, it will cause a drastic decrease in performance. This theory underlies the results of this study that the work stress faced by

employees working in private hospitals in Bandar Lampung City is likely still classified as moderate, so that employees can still motivate themselves and consider work stress as a challenge that can improve their performance. The results of this study imply that if hospital management wants to improve employee performance, then hospital management needs to maintain employee conditions so that they do not experience high-stress conditions.

Additional Testing Discussion

This additional test was conducted to determine whether there was a difference between the performance of employees at the staff level and employees at the department head level. The respondents in this additional test were different from the main test. A total of 53 department heads working in private general hospitals in Bandar Lampung were used as samples. The tests conducted included outer model analysis (convergent validity test, discriminant validity, and composite reliability) and inner model (coefficient determination test, Stone Giesser Value, Goodness of Fit Index and partial effect).

From the results obtained in the additional test, it can be concluded that incentives and work stress have a positive and significant effect on the performance of department heads. Although the incentives obtained and the work stress faced by department heads are different from employees at the staff level, overall department heads working in private general hospitals in Bandar Lampung have quite good performance.

These results are relevant to Malinda's research (2018) which revealed that the greater the incentives obtained by managers, the better their performance. Widiastuti (2018) who studied the influence of work stress on employee performance in SKPD Sintang Regency, West Kalimantan, obtained results that in line with increasing work stress, work performance tends to increase because work stress can help direct all resources to meet work needs and vice versa.

CONCLUSION

This study attempts to provide empirical evidence regarding the influence of incentives, non-financial performance measurement and work stress on employee performance in financial distress conditions. With the novelty of measuring incentive variables and work stress in modifying questionnaire questions that are adjusted to hospital characteristics, it is expected to be able to provide credible results. In addition, with additional testing to measure employee performance at the head of department level, it is expected to be able to find out what factors are the problems for employees when facing financial distress conditions specifically, both from the perspective of staff and department heads who work in hospitals.

The results of this study prove that the higher the employee's satisfaction with the incentives provided, the higher the employee's performance (Alkandi et al., 2023; Bhawsar et al., 2021; Febriani et al., 2023; Norbaiti et al., 2022). In addition, it is believed that the work stress faced by employees of Bandar Lampung Private Hospital is still classified as moderate work stress, so that employees can still motivate themselves and consider work stress as a problem that can improve their performance (Qostalano, 2019; Sabeerali et al., 2022; Stern et al., 2020; Wardiani, 2021).

In additional testing, it was found that incentive and job stress variables had a positive and significant impact on managerial performance. Although the incentives received and work stress faced by managers differ from those at the staff level, in general,

department managers working in private government hospitals in Bandar Lampung perform quite well.

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