

THE ROLE OF WORK STRESS IN MEDIATING COLLABORATIVE LEADERSHIP STYLES ON EMPLOYEE PERFORMANCE AT THE JAMBI PRATAMA TAX SERVICE OFFICE

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Abstract

This research was conducted at KPP Pratama Jambi to determine the role of work stress in mediating collaborative leadership styles on employee performance. The research conducted was qualitative research, with a total of 112 respondents, and was processed using the partial least square (PLS) application. The testing process is carried out in four stages, namely outer model, inner model, and hypothesis testing. The tests that have been carried out have yielded results, namely there is a positive and significant influence between collaborative leadership style on work stress with a significant value of 0.000, between leadership style on employee performance with a significant result of 0.001, between work stress on employee performance with a significant value of 0.045, and between work stress mediating collaborative leadership style on employee performance with a significant result of 0.047 and all hypotheses Accepted. The conclusion found is that collaborative leadership styles can help employees manage work stress so that employee performance is maximized

Keywords: Collaborative Leadership Style, Work Stress, Performance

Introduction

Along with the development of the era of society towards the industrial revolution 4.0, services to the public are required to be faster and more practical. One of the biggest components in the Tax Service Office is human resources, in this case employees. Employees are expected to work quickly, effectively, and efficiently in order to achieve organizational targets. Performance is something important for an organization, especially employee performance that can bring an organization, both private companies and government agencies, to the achievement of expected goals. In the last five years, the performance of KPP Pratama Jambi has not been as expected, even since its establishment in 2008 it has only been achieved 12 years later. From these conditions, it can be judged that KPP Pratama Jambi has not provided the performance expected by the Directorate General of Taxes.

In theory there are many factors that affect employee performance, according to (Mangkunegara, 2017) broadly speaking these factors are influenced by two factors, namely individuals and environmental factors. Where individual factors are related to the employees themselves, one of which is work stress. While environmental factors are related to the environment that exists in the organization, one of which is leadership.

Stress has the potential to encourage or interfere with work performance. This is in line with research conducted by (Yulia & Mukzam, 2017,), (Heriyanti & Putri, 2021), and (Harahap et al., 2021), which suggests that work stress significantly negatively affects employee performance which means that if work stress is reduced, employee performance will increase. The phenomenon that occurs today, factors that can affect employee work stress tend to lead to high workload, inappropriate leader attitudes, and family problems, where out of 100 employees, 26 are Jambi natives, the rest are far from family, and every month at least have to stress thinking about how to buy tickets, travel back, and stay home only 2 days back. This trip is also passed with high risks both land and air trips that must always be taken even once a week.

In addition to family problems, the high work stress of employees at the Jambi Pratama Tax Service Office is also related to current leadership problems. This is supported by an opinion (Mangkunegara, 2017) which suggests that one of the causes of employee work stress is leadership. In general, there are three leadership styles including transactional, transformational, and collaborative. Currently, transactional leadership occurs in the KPP work environment because employee benefits and bonuses can only be disbursed when the target is achieved. Therefore, other leadership styles are needed to overcome employee performance problems. However, the transformational leadership style cannot be applied due to the environment of government agencies that have many SOPs and regulations that are rigid in nature. Thus, with the current working conditions, the leader must be able to protect, invite, or involve his employees in decision making, not just demand it leads to a collaborative leadership style. This leadership is expected to reduce work stress experienced by employees so that their performance can be maximized.

Literature Review

Collaborative Leadership Style

Mehdinezhad & Arbab (2015) suggest that collaborative leadership is one of the leadership styles that advance and develop organizations. Collaborative leadership is defined as employees interfering at various levels in the organization to identify problems and analyze situations and reach solutions, thus, employees decide to reach solutions and help managers and their headquarters to solve problems.

Collaborative leadership theory was developed by David Chrislip and Carl Larson through their research on civic leadership and collaboration in the 1980s and early 90s. Collaborative leadership theory assumes that by working together and coordinating their efforts, a group of people collaborate when they go beyond self-interest to pursue a common goal (Archief in Njenga & Maina, 2018).

Work Stress

Work stress is a feedback on employees physiologically and psychologically to the wishes or requests of the organization (Wijono, 2010). According to Sinambela (2016) states that stress is a condition of tension that affects emotions, thoughts, and physical condition of a person. Stress that cannot be handled properly usually results in a person's inability to interact positively with his environment, both in the work environment and the outside environment. The existence of work stress can be seen from the indicators of stress. According to Robbins & Timothy A (2016), employee work stress can be measured through several indicators, namely (1) workload; (2) leadership attitude; (3) work equipment; (4) working environment conditions; (5) an occupation or career.

Performance

The term performance comes from the word job performance or actual performance (work performance or actual achievement achieved by a person) namely the results of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara, 2017). Employee performance is very important in organizational efforts to achieve goals (Rivai and Sagala, 2011).

According to Sedarmayanti (2017), factors that affect performance include: (1) Attitude and mentality (work motivation, work discipline, and work ethics); (2) Education; (3) Skills; (4) Leadership management; (5) Income level; (6) Salary and health; (7) Social security; (8) Work climate; (9) Facilities and infrastructure; (10) Technology; and (11) Opportunities for achievement.

Hypothesis

In this study, the research hypothesis taken is as follows:

H1: Collaborative leadership style affects organizational performance.

H2: Collaborative leadership style affects work stress.

H3: Work stress affects organizational performance.

H4: Collaborative leadership style through work stress affects organizational performance.

Methods

The method used in this study is descriptive and quantitative. The population in this study is employees at the Jambi Pratama Tax Service Office which amounts to 112 employees. This research sample uses the census method where all employees are used as research samples. The data collection techniques used in this study are field research and literature studies. In this study, analysis of the data that has been described using qualitative methods and quantitative methods using data quality tests, partial least square equations, then continued with the coefficient of determination, partial tests and simultaneous tests.

Result and Discussion

Respondent Characteristics

The characteristics of respondents were obtained from employees of the Jambi Pratama Tax Service Office. Respondent characteristics were used to determine the total number of respondents, namely respondent characteristics consisting of respondents' age, gender, last education, length of service, and respondent status and totaled 112 respondents, with a questionnaire return rate of 112. More detailed characteristics of respondents can be seen in the figure below:

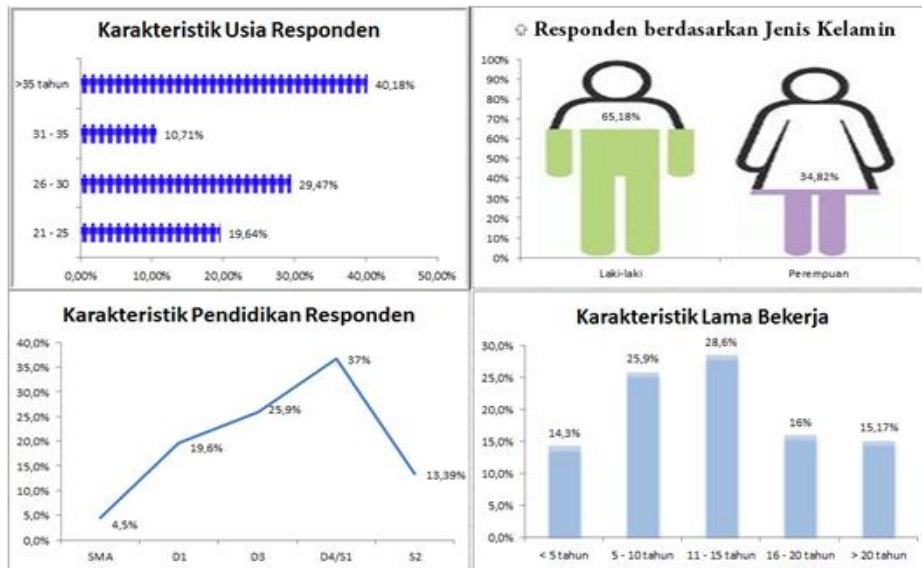


Figure 1. Characteristics of Respondents

Outer Model

SmartPLS method version 3 was used in measuring all indicators in this study. In the test model to be carried out in this study consists of latent variables that have reflective indicators. The straining model used in this study using the application of SMartPLS version 3 is as follows:

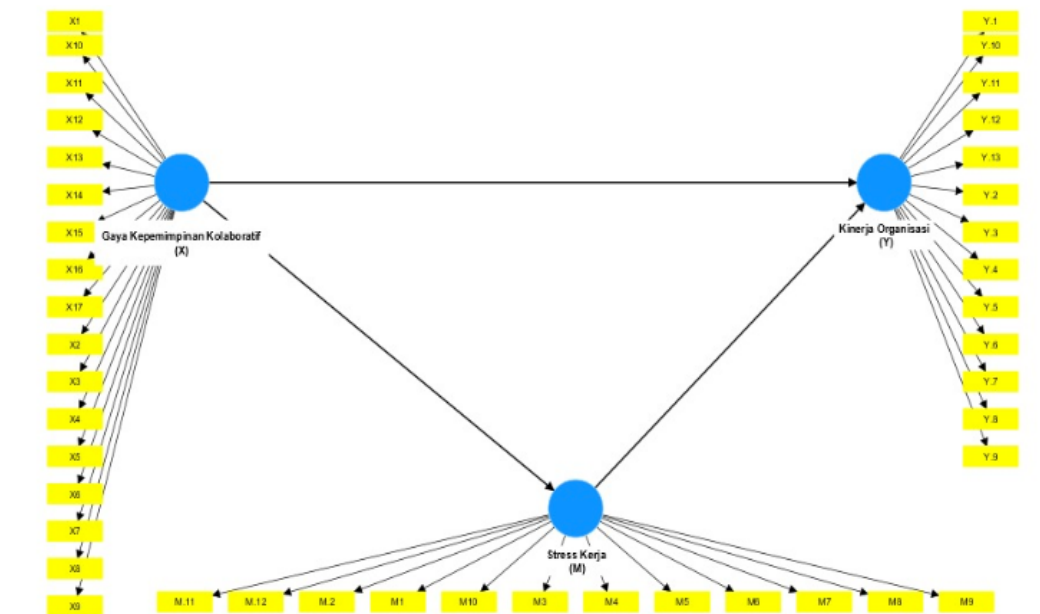


Figure 2. Model PLS

In this study, the independent variable is collaborative leadership style measured through X1 to X17 and the dependent variable in this study is employee performance measured through Y1 – Y13 then in this study using the intervening variable in this study is Work Stress measured through M1 – M12. The direction of this study is visualized with the direction of the end of the arrow.

Outer Model Evaluation

Measuring the accuracy and accuracy or reliability of a concept in research carried out ways that can be done to measure reliability, namely *Composite Reliability* and *Cronbach Alpha*. *Composite Reliability* is a reliability test of the *Composite Reliability* value of an indicator that measures variables. As for the assessment criteria of *Composite Reliability* where the value obtained must be higher than 0.70, the data can be considered reliable. Here are the results of the assessment:

Table 1. Composite Reliability and Cronbach Alpha Assessment

Variable	Composite Reliability	Cronbach Alpha
Collaborative Leadership Style (X)	0.966	0.963
Performance (Y)	0.989	0.987
Work Stress (M)	0.974	0.970

Source: SmartPLS Output

From table 1. Above, the results of reliability testing are known that all variables are reliable because they meet the criteria of the *Composite Reliability* Assessment, which has a value above 0.7 meaning reliable and valid. So that all assessments have met the estimates in the outer model assessment. Based on the results of the *Cronbach Alpha* test, the value of each construct is higher than 0.7, so each variable already has a strong reliability value.

Direct Influence

Direct influence analysis is carried out with the aim of testing the hypothesis by looking at the T-Statistical value in the results of the *Dirrect effect* test to determine the direct influence of a variable that affects the following variables:

Table 2. Direct effect assessment

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Work Stress (M) - Performance > (Y)	-0.180	-0.193	0.090	2.003	0.045
Collaborative Leadership Style (X) - > Work Stress (M)	0.596	0.603	0.058	10.205	0.000
Collaborative Leadership Style (X) - > Performance (Y)	0.303	0.318	0.089	3.382	0.001

Source: SmartPLS Output

From table 2. Above, the results of direct effect assessment to see the results of hypothesis testing with T-statistics can be explained as follows:

1. Work stress on organizational performance has a T-Statistic value of 2.003 greater than the T statistic > 1.96. Furthermore, by looking at the P value of 0.045, this value is smaller than 0.05 or 5%. These results explain that work stress has a significant effect on employee performance.
2. Collaborative leadership style towards work stress has a T-Statistic value of 10.205 greater than the T statistic > 1.96. Furthermore, by looking at the P value of 0.000, this value is smaller than 0.05 or 5%. These results explain that collaborative leadership styles have a significant effect on job stress.
3. Collaborative leadership style towards employee performance has a T-Statistic value of 3.382 greater than the T statistic > 1.96. Furthermore, by looking at the P value of 0.001, this value is smaller than 0.05 or 5%. These results explain that collaborative leadership styles have a significant effect on employee performance.

Indirect Influence

Indirect influence analysis to assess hypotheses mediating between variables was performed with an indirect effect assessment as seen in table 3. as follows:

Table 3. Indirect effect assessment

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Collaborative Leadership Style (X) - > Work stress (Z) -> Performance (Y)	-0.107	-0.115	0.054	1.986	0.047

Source: SmartPLS Output

Based on table 3. Above, the influence of leadership style on organizational performance through work stress can be seen through the results of T-Statistics testing of 1.986 which is greater than the T statistics > 1.96. Furthermore, when viewed from the P Values value obtained a value of 0.047 which is smaller than 0.05, from these results it can explain that collaborative leadership style through work stress affects employee performance. So it can be concluded that work stress can mimic the influence between collaborative leadership styles on employee performance.

Discussion

The influence of collaborative leadership style on employee performance

Based on the test results, it is known that collaborative leadership style affects employee performance. This result proves that a collaborative leadership style can improve employee performance at the Jambi Pratama Tax Service Office.

The results of this study are in line with research conducted by Wargadinata (2016) entitled "Collaborative Management", there are several topics related to this collaboration. A cooperative leadership style, when applied correctly, has a positive effect on a group or organization's operating system. This is possible because the leader in this collaborative leadership style acts as a facilitator in the implementation of the collaborative process itself.

The influence of collaborative leadership style on work stress

Based on the test results, it is known that collaborative leadership style affects work stress. These results prove that collaborative leadership style affects work stress at the Jambi Pratama Tax Service Office.

The results of this study are in line with research conducted by Prayatna and Subudi (2016) which shows leadership style affects work stress, and also in line with research conducted by Putri and Prasetyo (2018) which also shows leadership style affects work stress. In his research suggested that leadership is a factor that can trigger work stress in members of the organization. This is because if members of the organization feel uncomfortable and unfair with the leadership style around them, it will cause work stress.

The effect of work stress affects employee performance

Based on the test results, it is known that work stress affects employee performance. This result proves that work stress is one of the factors that can affect the performance of employees at the Jambi Pratama Tax Service Office.

The results of this study are in line with research conducted by Iskanto (2021) which shows that work stress has a significant effect on employee performance. And also in line with research conducted by Sari et al (2021) which shows that work stress has a significant effect on employee performance.

The influence of collaborative leadership style through work stress on employee performance

Based on the test results, it is known that collaborative leadership style through work stress has a significant effect on employee performance. This means that work stress can be an intermediary variable in improving employee performance at the Jambi Pratama Tax Service Office.

The results of this study are in line with Heriyanti and Putri (2021) by concluding that leadership style and work stress can simultaneously and partially affect employee performance. In addition, Prayatna and Subudi (2016) in their research also revealed that a poor leadership style can cause employees to be unproductive and less creative, thus having an impact on the unattainment of the career that employees aspire to which makes employees feel stressed about their work.

Conclusion

This study makes several conclusions based on the results of research and discussion that have been explained earlier, namely: Collaborative leadership style, work stress and employee performance are included in the good category. Collaborative leadership style has a significant effect on employee performance, meaning that collaborative leadership style is able to improve employee performance at the Jambi Pratama Tax Service Office. The collaborative leadership style has a significant effect on job stress, meaning that the collaborative leadership style helps stakeholders who even when they experience a phase of stress or frustration due to their workload can remain in the collaborative process. Work stress has a significant effect on employee performance, meaning that work stress is one of the factors in improving employee performance at the Jambi Pratama Tax Service Office. Collaborative leadership style through work stress has an effect on improving employee performance, meaning that work stress can be an intermediary variable between collaborative leadership styles in improving employee performance at the Jambi Pratama Tax Service Office.

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