

**Pengaruh Role Stress terhadap Kinerja Pegawai (Studi Kasus pada Account Representative dan Fungsional Pemeriksa Pajak di Lingkungan Kantor Pelayanan Pajak Wajib Pajak Besar dan Jakarta Khusus Direktorat Jenderal Pajak) = The Effect of Role Stress to Employee Performance (The Study of Account Representative and Functional Tax Auditor At Large Tax Office and Specific Jakarta Tax Office Directorate General of Taxes)**

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Abstrak

[Penelitian ini bertujuan untuk menganalisis pengaruh role stress terhadap kinerja pegawai menggunakan metode regresi linier dan multivariate GLM dengan melibatkan 192 responden yang bertugas sebagai Account Representative dan Fungsional Pemeriksa Pajak di Kantor Pelayanan Pajak Wajib Pajak Besar dan Jakarta Khusus. Role stress diukur dengan instrumen yang dikembangkan oleh Rizzo, House, dan Lirtzman pada tahun 1970, Beehr, Walsh, dan Taber pada tahun 1976, serta Price pada tahun 2001, sedangkan kinerja pegawai diukur menggunakan instrumen yang dikembangkan oleh Williams dan Anderson pada tahun 1991 serta Motowidlo dan Scotter pada tahun 1994. Penelitian ini membuktikan bahwa role stress tidak berpengaruh terhadap kinerja pegawai, begitu pula dengan role conflict dan role overload. Namun demikian, salah satu dimensi dari role stress, yaitu role ambiguity, memiliki pengaruh negatif yang signifikan terhadap kinerja pegawai. Pengaruh negatif dari role ambiguity ini disebabkan oleh adanya ketidakjelasan dan ketidakpastian dalam peraturan, petunjuk, prosedur kerja, dan alokasi waktu dalam bekerja. Oleh karena itu, untuk mengurangi dampak negatif ini, peran organisasi sangat penting dalam penyempurnaan kebijakan dan peraturan yang ada untuk mendukung kinerja pegawai dan organisasi secara keseluruhan.

This study aims to analyze the effect of role stress on employee performance using linear regression and multivariate GLM with 192 respondents who served as Account Representatives and Functional Tax Auditors at the Large Tax Office and Specific Jakarta Tax Office. Role stress was measured with an instrument developed by Rizzo, House, and Lirtzman (1970), Beehr, Walsh, and Taber (1976), and Price (2001), while employee performance was measured using instruments developed by Williams and Anderson (1991) and Motowidlo and Scotter (1994). This study found that role stress does not affect employee performance, nor does role conflict or role overload. However, role ambiguity has a significant negative impact on employee performance. This negative effect is due to the remaining confusion and uncertainty in regulations, instructions, procedures, and time allocation in the workplace. Therefore, to mitigate this negative impact, it is crucial for the organization to improve existing policies and regulations to support both employee performance and the organization as a whole., This study is to analyze the effect of role stress on employee performance using linear regression and multivariate GLM towards 192 respondents who served as an Account Representative and Functional Tax Auditor at Large Tax Office and Specific Jakarta Tax Office. Role stress was measured with an instrument developed by Rizzo, House and Lirtzman (1970), Beehr, Walsh and Taber (1976)

and Price (2001), while the employee's performance is measured by the instrument developed by Williams and Anderson (1991) and Motowidlo and Scotter (1994). This study proved that role stress does not affect the employee performance, as well as role conflict and role overload. However, role ambiguity has a significant negative influence on employee performance. This effect is because there is still confusion and uncertainty factors in the regulations, instructions, procedures and time allocation in the workplace. Therefore, to reduce the negative impact of role ambiguity, the organization's role is very important in improving the organization's policies and regulations to support the performance of employees and the organization as a whole.]