

Investigate the Root Determinants of Examiner Performance

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Abstract. *The purpose of the study was to analyze and empirically prove the effect of work stress, workload, work discipline on the examiner's performance with work motivation as a mediating variable at the Central Java Provincial BPK Representative. This type of research is Explanatory Research, which is to clarify the relationship between research variables and test hypotheses that have been formulated with a quantitative approach. The research method used is a survey method. The population in this study were all employees of the Central Java Provincial BPK who served in the Examination Section totaling 140 people. Calculation of the sample using the Slovin formula: the number of samples in this study was 104 people. In this study the research variables, namely: Independent variables: work stress, workload, work discipline and the mediating variable: work motivation and the dependent variable: employee performance. The data analysis techniques used are: Descriptive analysis, Validity Test, Reliability Test, Normality Test Classical Assumption Test (Multicolonierity Test, Heteroscedasticity Test), Two-Stage Multiple Regression Analysis, t Test, Mediation Test, Coefficient of Determination (R Square). The results showed that job stress, work discipline and work motivation significantly influence the examiner's performance. Work stress and work discipline have a significant effect on work motivation. Workload has no significant effect on work motivation. Work Motivation mediates work stress and work discipline on examiner's performance. Work motivation cannot mediate Workload on Examiner's Performance*

Keywords : *Stress, Workload, Discipline, Motivation, Performance*

Introduction

The success of an organization is influenced by employee performance. Performance is the result of work achieved by an employee in carrying out tasks according to the responsibilities given to him. Every organization will try to improve employee performance in order to achieve the organizational goals that have been set. Sedarmayanti (2009), Employee performance is the result of work that can be achieved by a person or group of people in an organization according to their respective authorities and responsibilities in an effort to achieve the goals of the organization concerned legally, not violating the law and in accordance with morals and ethics. Aspects of employee performance appraisal, among others: a) quality of work results; b) quantity of work; c) be responsible; d) carry out the duties according to the policy; and e) careful at work. The performance appraisal aspect is a trait or characteristic that can indicate the implementation of a job so that it can run smoothly and work well. Good performance can be influenced by many factors, including: work stress, workload, work discipline, work motivation and other factors.

Job stress is an adaptive response to external situations that result in psychological deviation there are psychological, physical and behavioral functions of workers (Behr & Newman, 1995). Vigoda (2002), work stress is the presence of pressure and dependence caused by Job requirements include outcomes that may be in the form of feelings or physical arousal. Increased work stress experienced by employees will result in a decrease in employee performance which is certainly very detrimental to employees and the company. Besides being influenced by factors originating from outside the organization, stress is also heavily influenced by factors originating from within the organization. Therefore, it is necessary to be aware of and understand its existence. In general, work stress is detrimental to employees and the organization. In employees, these consequences can be in the form of decreased employee morale, high anxiety, frustration and so on (Rice, 1999). Work stress experienced by employees can also lead to low productivity, high absenteeism, high turnover (Vigoda, 2002). For the organization, the consequences What arises and is indirect is an increase in absenteeism, a decrease in productivity and can psychologically reduce the level of organizational commitment, trigger feelings of alienation, and even turnover (Greenberg & Baron, 2003; Robbins, 2006).

From an organizational point of view, management may not care if its employees experience low to moderate stress levels, because such stress levels are functional and lead to higher employee productivity. High stress levels or even low levels but prolonged, can encourage a decrease in employee performance (Greenberg & Baron, 2003). Previous research is known to have pnegative and significant effect of work stress on employee performance (Dewi et al (2014),. High work stress results in a decrease in employee performance, while other studies provide different conclusions, namely that job stress has a positive and significant effect on employee performance (Wartono, 2017). Work stress has a positive effect, meaning that the higher the level of work stress, the better employee performance.

Workload is the number of tasks with responsibilities that must be carried out by the organization or its units within a certain time and number of workers. The amount of excessive workload and too little workload is a stress generator that will have an impact on employee performance. Previous research is known to have a significant influence on the loadwork on employee performance (Muhammad et al, 2016). This is because the work load If given to employees is too heavy, then employees feel burdened by tasks and the benefits provided are not appropriate so that employees feel very burdened, while other studies provide different conclusions, namely the workload has an effect but is not significant on employee performance (Sitepu, 2017).

Mondy (2008), discipline is a condition of employee self-control and orderly behavior that shows the true level of teamwork in an organization. Discipline is a person's awareness and obedience to company/institutional regulations and applicable social norms. The real purpose of both collective and individual discipline is to direct behavior towards a harmonious reality. To create these conditions, first, there must be harmony between the rights and obligations of the employee/employee. One aspect of internal employee relations that is important but often difficult to implement is the application of disciplinary action. Previous research is known to have a significant effect of work discipline on employee performance (Sutrisno et al, 2016), while other studies provide different conclusions, namely work discipline has no effect on employee performance (Arianto, 2013).

Motivation is a process of giving encouragement to subordinates so that subordinates can work in line with the given limits in order to achieve organizational goals optimally (Sulistiyani & Rosidah, 2018). There are three key elements in the definition of motivation, namely: needs, efforts, and organizational goals (Robbins, 2006). Motivation is a person's tendency to engage in activities that lead to goals (Winardi et al, 2012). If the behavior is directed at the object or target, with this motivation, the maximum achievement of the target or target will be obtained so that the implementation of the task can be done as well as possible, and in the end work effectiveness can be achieved.

The BPK is a state institution that is independent in the fields of organization, legislation, and budgeting and is free from the influence of other state institutions. The BPK of the Republic of Indonesia is domiciled in the national capital and has representatives in each province, including the BPK RI Representative for Central Java Province. BPK as a government agency tasked with auditing state finances, of course, cannot be separated from efforts to improve employee performance, especially examiners. In connection with improving the performance of examiners, especially at the BPK RI Representative for Central Java, this research was carried out at the BPK Representative for Central Java Province. BPK Representative of Central Java Province in order to carry out its duties and responsibilities as a free and independent institution in examining the management and responsibilities of State finances, always strives for employees who work in their ranks to have optimal performance, because optimal performance by these employees shows the level of work success. obtained by an employee (As'ad, 2001). Based on the recapitulation of the Employee Performance Standards at the Central Java Representative Audit Board, it is known that there is a decrease in the average value of the employee SKP. It is known that the number of auditors

who have below average performance ratings has decreased, namely: 68 (2018) and 58 (2019) and 56 (2020).

In addition to the SKP, the examiners within the BPK RI Representative for Central Java also have an assessment of each task they carry out which is known as the Examination Implementation Performance Assessment (PKPP). The results of the assessment of the PKPP indicate an increase in the average rating, but there is also an increase in the number of employees whose assessment of the PKPP is below the average.

Of the examiner employees it is also known that they have PKPP scores below the average, namely as many as 55 people (2018) and 56 people (2019) and 74 people (2020) increasing every year. The decline in the performance of auditors at BPK RI Representatives in Central Java is thought to be influenced by several factors including high work stress, high workload in the agency environment, low work discipline of examiners in carrying out their duties, and low employee motivation for each examiner. Indications of examiners' work stress can be seen from the high number of visits by employees to the BPK Polyclinic Representative for Central Java Province due to headaches, lack of fitness, high blood pressure, and needing adequate rest time.

Workload is the number of tasks with responsibilities that must be carried out by the organization or its units within a certain time and number of workers. The amount of excessive workload and too little workload is a stress generator that will have an impact on employee performance. The workload of the Central Java Province Representative BPK examiner which is felt to be heavy is the length of time for carrying out inspection tasks that must be carried out by examiners outside the region in a year with a high volume and complexity of work accompanied by demands for the quality of work results from agency leaders. The work discipline that has been applied to the Central Java Provincial BPK examiner is the number of punctual attendance (working hours) and the number of absences in one year. Delay or absence will directly have an impact on the deduction of employee performance allowances with a predetermined amount.

Work motivation for examiners can be in the form of adequate performance allowances, open career paths, dynamic work complexity and others. In addition, in 2020 there has been an increase in one professional allowance to BPK examiners in the hope that stakeholders can improve the performance of BPK examiners. The gap in the results of previous studies regarding the effect of work stress, workload, and work discipline on employee performance can be seen in the table below.

Table 1. Research Gap

Variable	Researcher Name	Conclusion
The Effect of Work Stress on Performance	Dewi et al (2014),	Job stress has a negative and significant effect on employee performance.
	Wartono (2017)	Job stress has a significant and positive effect on employee performance
Effect of Workload on Performance	Muhammad et al (2016)	Workload has a significant effect on employee performance.
	Sitepu (2013)	Workload has an effect but not significant on employee performance.
The Effect of Work Discipline on Performance	Sutrisno et al (2016)	Work Discipline has a significant influence on employee performance.
	Arianto (2013)	Work Discipline has no effect on employee performance.

Data source: Data Processed 2021

Based on the research gap and the problem phenomenon, the researcher tries to review previous research on the effect on performance by including work stress, workload and work discipline as independent variables, with work motivation as a mediating variable. The reason for including work motivation as a mediating variable is because work motivation also plays a role in improving performance because motivation has two basic forms namely artificial (extrinsic) and intrinsic (intrinsic), in employee performance, companies need both to help improve employee performance (extrinsic and intrinsic). Providing better external and internal work motivation can encourage employees to work more productively. In addition, providing opportunities for each auditor to develop, fulfilling their needs based on individual abilities and competencies is the most important part of efforts to provide fulfillment of needs for employees, especially in an effort to motivate employees towards higher productivity.

The purpose of the study was to analyze and empirically prove the effect of work stress, workload, work discipline on the performance of BPK examiners with work motivation as a mediating variable at the Representatives of Central Java Province. Work stress experienced

by employees will certainly harm the organization concerned because the resulting performance decreases, absenteeism is high and high turnover which in turn causes costs to increase. Previous research is known that there is an effect of work stress on employee performance (Dewi et al, 2014). H1: Work stress affects performance.

The examiner has the responsibility to complete a number of jobs in a certain time which is the workload for the worker. The work is divided into several parts so that the examiner can do his job well. The division of labor can provide an explanation for workers to carry out their duties in accordance with the workload for which they are responsible. The amount of excessive workload and too little workload is a stress generator that will have an impact on employee performance. Previous research by Muhammad et al (2016), Hardono et al (2019), Suma'mur (1996) which shows that workload has a significant effect on employee performance. High workload and low workload have a relationship with work performance achieved by employees. H2 : Workload has an effect on performance. Work discipline is one of the determining factors for the optimal performance of the examiner. Work discipline plays an important role in organizational productivity and the work productivity of its employees. High discipline will be able to achieve maximum work effectiveness, both time discipline, rules or regulations set by the organization (Arianto, 2013). Previous research is known that there is a significant effect of work discipline on employee performance (Sutrisno et al, 2016). H3 : Work Discipline has an effect on performance.

This stressful condition always has a negative influence, especially on the performance of individuals who live it. On the other hand, ongoing stress or stress that is not taken seriously tends to give birth to a form of trauma that is relatively difficult to recover from. How one thinks that one can cope with all demands determines whether one does not feel stressed, feels eustress (positive response) or distress (negative response). Work motivation is a process that plays a role in the intensity, direction, and duration of individual efforts towards achieving goals (Robbins, 2006). The three key elements of motivation are intensity, direction, and duration. Intensity is related to how hard a person tries. High intensity, however, is unlikely to produce the desired performance if the effort is not channeled in a direction that benefits the company. Ultimately, motivation has a lasting dimension. It is a measure of how long a person can sustain his efforts. High work stress will affect the motivation of the examiner. The more stressed the examiner can cause the examiner's motivation to decrease or even disappear. Previous research is known that there is a significant effect of work stress on motivation (Sinaga & Sinambela, 2013; Abdullah et al, 2012). H4: Work stress affects work

motivation

Workload is quantity work that is someone's responsibility (Ratnasari, 2017). Appropriate workload The main tasks and functions will be able to raise one's motivation at work. If the examiner is motivated, it will affect the work performance of the examiner. Each examiner has good work performance if he is always well motivated, but this cannot be carried out optimally if the examiner has a high workload (over capacity) because it will affect the physical and psychological condition of the examiner. Encouragement or motivation is needed in an effort to improve the performance of examiners. Motivation is closely related to employee performance, so with the motivation of employee performance is increasing. The workload to a certain extent can strengthen or even raise the examiner's motivation to complete the workload. However, if the workload is excessive, it can also have an impact on reducing or losing work motivation. Previous research is known that there is a positive and significant influence between workload and work motivation (Anita et al, 2013). H5: Workload affects work motivation.

Discipline is an important HRM operational function, because the higher the work performance it can achieve. Discipline will not only improve employee behavior but will also minimize future discipline problems through positive supervisor-subordinate relationships. High work motivation from the examination will increase the productivity of the organization, thus facilitating the achievement of the company's goals that have been set. Motivation is important because with this motivation it is hoped that every examiner will work hard and be enthusiastic to achieve high work productivity. Motivation is closely related to the performance of the examiner, so with the motivation of employee performance is increasing. Organizational management in determining the disciplinary standards of the examiner will greatly affect the motivation of the examiner. Previous research has found that there is an influence between work discipline and work motivation (Sundari & Oktafianti, 2017, Rosento et al. 2019). H6: Work Discipline has an influence on motivation

Motivation has two basic forms, namely artificial (extrinsic) and intrinsic (intrinsic), in employee performance, companies need both to help increase employee performance (extrinsic and intrinsic). Providing better external and internal work motivation can encourage employees to work more productively. In addition, providing opportunities for each examiner to develop, fulfill their needs based on individual abilities and competencies is the most important part of efforts to provide fulfillment of needs for employees, especially in efforts to foster employee motivation towards higher

productivity. This is because the fulfillment of needs that are in accordance with the expectations of the examiner allows employees to fully concentrate on their work (Gardjito et al. 2014). Work motivation is very important for companies because motivation acts as a driving force for employees to carry out their duties properly and achieve maximum results for the company. Basically, every government or private agency is not only looking for capable and skilled employees, but most importantly they are willing to work hard and want to achieve optimal work results. Motivation can be one of the causes of reduced employee performance.

Analysis of work performance will be related to two main factors, namely: (1) the willingness or motivation of employees to work, which causes employee efforts, and (2) the ability of employees to carry it out (Gomes, 2003). If the motivation given to employees is lacking, then the performance given is also not good. With the motivation given, the employees will also remain enthusiastic in working and increase their performance so that the company will also achieve company goals. The goal of motivation is to achieve a sense of shared purpose by ensuring that, as far as possible, the wants and needs of the organization and the wants and needs of its members are in harmony. Previous research Pradipto & Rahardja. (2015) Hardono et al (2019); Nanda & Sugiarto (2020), it is known that there is an influence between work motivation on performance. H7: Work motivation has an influence on performance.

Research Methods

Types of research

This type of research is Explanatory Research, which is to clarify the relationship between research variables and test hypotheses that have been formulated with a quantitative approach. The research method used is survey method. Employees With Work Motivation as a Mediating Variable.

Population and Research Sample

The population in this study were all employees of the Central Java Provincial BPK who served in the Examination Section totaling 140 people. The sample calculation uses the Slovin formula: the number of samples in this study is 104 people.

Table 2. Variable Operational Definition

Variable	Variable Operational Definition	Indikator	Source
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Variable	Variable Operational Definition	Indikator	Source
Performance	A successful role achievement that a person gets from his actions	<ul style="list-style-type: none"> a. Work quality b. Working quantity c. Cooperation d. initiative e. Solution to problem 	Mangku negara, *2004)
Work Stress	There is pressure and dependency resulting from job requirements, including outcomes that may be in the form of feelings or physical turmoil	<ul style="list-style-type: none"> a. . Work under high pressure b. Lack of peer support c. Lack of organizational support d. High conflict in the work environment e. Lack of good communication 	Vigoda, (2002)
Workload	The number of tasks with responsibilities that must be carried out by the organization or its units in a unit of time and a certain number of workers	<ul style="list-style-type: none"> a. Ability to achieve work standards b. Appropriate workload allocation c. Workload from superiors in accordance with work ability d. Work affects health conditions e. Regulatory working hours 	Nurdin, (2011)
Work Discipline	The condition of employee self-control and orderly behavior which shows the true level of teamwork in an organization	<ul style="list-style-type: none"> a.. Timely attendance b.. Implementation of tasks according to the provisions c.. Uphold the code of ethics d.. Execution of tasks with high quality e.. Obey the leadership 	Vigoda, (2002)
Motivation	Circumstances in a person's personality that encourage individual desires to carry out certain activities in order to achieve goals	<ul style="list-style-type: none"> a. Company administration policy b. Very strict supervision c. Interpersonal relationships 	Eisenberger (1986)

Variable	Variable Operational Definition	Indikator	Source
		d. working conditions	
		e. Incentives	

Data source: Data Processed 2021

Data Analysis Technique

The research techniques used are: descriptive analysis, validity test, reliability test, normality test classical assumption test (multicollinearity test, heteroscedasticity test), two-stage multiple regression analysis, t test, intervening test, coefficient of determination (R Square).

Results and Discussion

Validity test

Table 3. Work Stress Validity Test

Indicator	r table	r count	<i>P-Value</i>	Note
Striker1	0.1927	0.762	0.000	Valid
Striker2	0.1927	0.725	0.000	Valid
Striker3	0.1927	0.646	0.000	Valid
Striker4	0.1927	0.739	0.000	Valid
Striker5	0.1927	0.355	0.000	Valid

Data source: Data Processed 2021

Table 4. Workload Validity Test

Indicator	r table	r count	<i>P-Value</i>	Note.
Beker1	0.1927	0.510	0.000	Valid
Beker2	0.1927	0.810	0.000	Valid
Beker3	0.1927	0.803	0.000	Valid
Beker4	0.1927	0.849	0.000	Valid
Beker5	0.1927	0.841	0.000	Valid

Data source: Data Processed 2021

Table 5. Validity Test Work Discipline

Indicator	r table	r count	<i>P-Value</i>	Note.
Diskor1	0.1927	0.838	0.000	Valid

Indicator	r table	r count	P-Value	Note.
Diskor2	0.1927	0.840	0.000	Valid
Diskor3	0.1927	0.897	0.000	Valid
Diskor4	0.1927	0.880	0.000	Valid
Diskor5	0.1927	0.813	0.000	Valid

Data source: Data Processed 2021

Table 6. Validity Test of Work Motivation

Indicator	r table	r count	P-Value	Note.
Moker1	0.1927	0.502	0.000	Valid
Moker2	0.1927	0.613	0.000	Valid
Moker3	0.1927	0.830	0.000	Valid
Moker4	0.1927	0.827	0.000	Valid
Moker5	0.1927	0.723	0.000	Valid

Data source: Data Processed 2021

Table 7. Examiner Performance Validity Test

Indicator	r table	r count	P-Value	Note.
Performance1	0.1927	0.629	0.000	Valid
Performance2	0.1927	0.669	0.000	Valid
Performance3	0.1927	0.742	0.000	Valid
Performance4	0.1927	0.723	0.000	Valid
Performance5	0.1927	0.820	0.000	Valid

Data source: Data Processed 2021

Tables 2 - 7 show that each variable is valid. Proven with all values $r_{count} > r_{table}$ on the indicator of each variable with the Corrected Item Total Correlation value exceeding the r_{table} value obtained from the value of $df = n - 2$, $104 - 2 = 102$ which is equal to 0.1927. In addition, when viewed from the P-value, all of them have a value of 0.000. The p-value is below 0.005 or 5% so that each indicator in each of these variables has valid results so that the next calculation step can be carried out.

Reliability Test

Table 8. Reliability Test Results

Variable	Alpha r value	Information
Work stress	0.753	Reliable

Workload	0.798	Reliable
Work Discipline	0.818	Reliable
Work Motivation	0.773	Reliable
Performance	0.767	Reliable

Data source: Data Processed 2021

The table above shows that all variables have a Cronbach Alpha value > 0.600 , meaning that all variables in this study are reliable.

Multicollinearity Test

Table 9. Multicollinearity Test

Variable	Tolerance	VIF	Information
Work stress	0.521	1920	Multicollinearity Free
Workload	0.644	1.552	Multicollinearity Free
Work Discipline	0.497	2010	Multicollinearity Free
Work motivation	0.446	2,241	Multicollinearity Free

Data source: Data Processed 2021

Based on the table above, it can be concluded that all variables in this study are free from multicollinearity.

Heteroscedasticity Test

Table 10. Glejser test

Model		Sig.
1	(Constant)	.515
	Work stress	.199
	Workload	.168
	Discipline_work	.067
	Work motivation	.149

Data source: Data Processed 2021

The table above shows that the significance level of all variables is > 0.05 . Thus the residual value is normally distributed so that the research model is declared to have fulfilled the classical assumptions, there is no bias outside the variable.

Normality test

Table 11. Kolmogorov-Smirnov . test One-Sample Kolmogorov-Smirnov Test

		Stress Work	Burden Work	Discipline work	Motivation work	Performance
N		104	104	104	104	104
Normal Parameters, b	Mean	19.3173	18.6635	20.8462	20.3269	20.2981
	Std. Deviation	2.41059	2.71855	2.20225	2.50006	1.94027
Most Extreme Differences	Absolute Positive	.139	.186	.332	.246	.282
	negative	.139	.186	.332	.246	.282
Kolmogorov-Smirnov Z		1.313	1.202	1.389	1.509	1.878
asyp. Sig. (2-tailed)		.057	.071	.059	.085	.093

Data source: Data Processed 2021

The table above shows that the significance level for all variables is > 0.05. Thus the residual value is normally distributed so that the research model is declared to have fulfilled the normality assumption.

Two-Stage Multiple Regression Analysis

Table 12. Multiple Regression Analysis I

Model	Standardized Coefficients	T	Sig.
	Beta		
	(Constant)	3.738	.000
1	Work stress	.286	.004
	Workload	-.098	.259
	Discipline_work	.410	.000
	Work motivation	.210	.046

Data source: Data Processed 2021

Based on the table above, the regression equation I, is:

$$Y_2 = 0.286X_1 - 0.098X_2 + 0.410X_3 + 0.210Y_1 \dots \dots \dots (1)$$

Information :

- Y₂ = Examiner Performance
- X₁ = work stress
- X₂ = Workload
- X₃ = Work Discipline
- Y₁ = Work Motivation

Explanation of the regression equation, as follows: b₁ = marked positive, meaning that if work stress increases, the examiner's performance will increase on the condition that other variables are constant. b₂ = marked negative, meaning that if the workload increases, the

examiner's performance will decrease on the condition that other variables are constant. $b_3 =$ The sign is positive, meaning that if there is an increase in work discipline, the examiner's performance will increase on the condition that other variables are constant. $b_4 =$ The sign is positive, meaning that if there is an increase in work motivation, the audit performance will increase on the condition that the variable other constant.

Table 13. Multiple Regression Analysis II

Model	Standardized Coefficients Beta	T	Sig.
1	(Constant)	3.158	.002
	Work stress	.274	3.097
	Workload	.010	-121
	Discipline_work	.573	7.589

Data source: Data Processed 2021

Based on the table above, the regression equation II, is:

$$Y_1 = 0.274X_1 + 0.010X_2 + 0.573X_3 \dots\dots\dots(2)$$

The explanation of the regression equation is as follows: $b_1 =$ marked positive, meaning that if work stress increases, work motivation will also increase on the condition that other variables are constant. $b_2 =$ marked positive, meaning that if the workload increases, work motivation will also increase on the condition that other variables are constant. $b_3 =$ The sign is positive, meaning that if every work discipline increases, work motivation will also increase on the condition that other variables are constant.

Hypothesis test

Effect of work stress on the performance of the examiner

The results of calculations for the work stress variable that have been carried out are obtained by the value of $t_{count} 2,967 > t_{table} 1,65754$ with a significance of $0.004 < 0.05$, then H_a is accepted, meaning there is a significant effect. With these results it can be concluded that the test shows a positive and significant influence between work stress on the performance of the examiner.

The Effect of Workload on Examiner Performance

The results of the calculations for the organizational commitment variable that have been carried out are obtained by the value of $t_{count} -1.134 > t_{table} 1.65754$ with a significance of $0.259 < 0.05$ then H_a is rejected, meaning there is no significant effect. With these results it can be concluded that the test shows that there is no significant effect between workload on

examiner performance.

The Effect of Work Discipline on Examiner Performance

The results of the calculations for leadership that have been carried out are obtained by the value of $t_{count} 4.163 > t_{table} 1.65754$ with a significance of $0.000 < 0.05$, then H_a is accepted, which means that there is a significant effect. With these results it can be concluded that the test shows a significant positive effect between work discipline on the performance of the examiner.

The Effect of Work Stress on Work Motivation

The calculation results for the work stress variable on work motivation obtained a value of $t_{count} 3.097 > t_{table} 1.65754$ with a significance of $0.003 < 0.05$, then H_a is accepted, meaning there is a significant effect. With these results it can be concluded that the test shows a significant positive effect of work stress on work motivation.

The Effect of Workload on Work Motivation

The calculation results for the workload variable on work motivation obtained a t_{count} of $0.121 < t_{table} 1.65754$ with a significance of $0.904 < 0.05$, so H_a is rejected, meaning there is no significant effect. With these results it can be concluded that the test shows no significant effect between workload on work motivation.

The Effect of Work Discipline on Work Motivation

The results of the calculation for work discipline on work motivation obtained a value of $t_{count} 7.589 > t_{table} 1.65754$ with a significance of $0.000 < 0.05$ then H_a is accepted, meaning there is a significant effect. With these results it can be concluded that the test shows a significant positive effect between work discipline on work motivation.

The Effect of Work Motivation on Examiner's Performance

The results of calculations for work motivation on performance that have been carried out are obtained by the value of $t_{count} 2.019 > t_{table} 1.65754$ with a significance of $0.046 < 0.05$ then H_0 is rejected and H_a is accepted, which means that there is a significant effect. With these results it can be concluded that the test shows a positive and significant influence between work motivation on the examiner's performance.

Mediation Test

The Effect of Work Stress on Performance by Mediation of Work Motivation

Table 14. Sobel Test I

Koefisien	Work Stress on Work Motivation		Work Motivation on Performance		Ab	(b ² *Se)	(a ² *SE)	(b ² *Sa) + (a ² *S)	sqrt((b ² *a) + (a ² *SEb))	z
	A	a ²	B	b ²						
B	0.23	0.05	0.58	0.34	0.13	0.0020	0.0002	0.0023	0.04816	2.8254
Std Error	0.07	0.00	0.07	0.00	6	22	97	2		0

Data source: Data Processed 2021

Because Zcount = 2.82540 is greater than Ztable 1.96 with a significance level of 0.05, it can be concluded that the coefficient of work motivation mediates work stress on the examiner's performance.

The Effect of Workload on Examiner's Performance by Mediation of Work Motivation

Table 15. Sobel Test II

Koefisien	Work Stress on Work Motivation		Work Motivation on Performance		Ab	(b ² *SEa)	(a ² *SEb)	(b ² *SEa) + (a ² *SEb)	sqrt((b ² *SEa) + (a ² *SEb))	z
	A	a ²	B	b ²						
B	0.00	0.00	0.58	0.34	0.00	0.00135	0.00000	0.00135	0.036797	0.1269
Std Error	0.06	0.00	0.07	0.00	5	4	0			7
Error	3	0.004	4	0.005						

Data source: Data Processed 2021

Because Zcount = 0.1269 is greater than Ztable 1.96 with a significance level of 0.05, it can be concluded that the mediating coefficient of work motivation cannot mediate workload on examiner performance.

The Effect of Work Discipline on Examiner Performance by Mediation of Work Motivation

Table 16. Sobel Test III

Koofisein	Work Stress on Work Motivation		Work Motivation on Performance		Ab	(b Square * SEa)	(a Square * SEb)	(b ² *SEa) + (a ² *SEb)	sqrt((b ² *SEa) + (a ² *SEb))	z
	A	a square	B	b square						
B	0.533	0.284	0.584	0.341						
Std Error	0.070	0.005	0.074	0.005	0.311	0.001671	0.001556	0.00323	0.056805	5.47963

Data source: Data Processed 2021

Because Zcount = 5.4796 is greater than Ztable 1.96 with a significance level of 0.05, it can be concluded that the mediating coefficient of work motivation mediates work discipline on the examiner's performance.

Coefficient of Determination

Table 17. Value of R Square I

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.723a	.522	.503	1.36798

Data source: Data Processed 2021

Based on the results of the first regression calculation, the adjusted value of the Coefficient of Determination (adjusted R²) is 50.3%, meaning that the percent variation of all independent variables can explain the dependent variable, while the remaining 49.7% is explained by other variables not proposed in this study. While the coefficient of determination II as follows:

Table 18. R Square II . value Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.744a	.554	.540	1.38973

Data source: Data Processed 2021

Based on the results of the regression II calculation, the adjusted value of the coefficient of determination (adjusted R²) is 54%, meaning that the percent variation of all independent variables can explain the dependent variable, while the remaining 46% is explained by other variables not proposed in this study. From the coefficient of determination test 1 and 2, it can be seen that the adjusted R Square values are 0.503 and 0.540. So that the total coefficient of determination can be calculated, 0.77138 or 77.13%. It can be concluded that the total coefficient of determination is 0.7713 or 77.13%, which means that the variables of work stress, workload, work discipline and work motivation are able to explain the examiner's performance variables. is 0.7713 or 77.13% and the rest is explained by other variables outside

of this study.

Discussion

Job stress has a positive and significant influence on the performance of the examiner. This is in accordance with the hypothesis that work stress has a direct effect on performance, so that the Central Java Representative BPK leadership must be able to manage the examiner's stress level, by building adequate communication between the leadership and the examiners in accordance with adequate communication indicators which have an index of 89.8. Provision of time lags or activities outside of inspection activities can also be carried out to manage work stress. This is in accordance with research Dewi et al, (2014), work stress has a positive and significant influence on performance. However, this result contradicts Nanda & Sugiarto (2020) which states that work stress has a negative and significant effect on performance. The results of open-ended questions from respondents, on average stated that employees want a more comfortable work atmosphere, well scheduled, there is a clear rundown and workflow.

Workload has no significant effect on performance. This means that the workload does not directly affect performance, because the workload in the Supreme Audit Agency environment is more in the scope of the scope of work during the examination. This is not in accordance with research Hardono et al (2019), workload has a positive effect on performance.. However, this result contradicts Suma'mur (1996) stated that the workload had a negative effect on increasing the ability of employees. The respondent's open answer is that they want an even workload among each person. In addition, the performance measurement is based on findings that can be obtained by each individual so that it becomes inappropriate between workload and performance for the environment of employees in other agencies and those at BPK because of other job characteristics.

Work discipline has a positive and significant influence on performance. If the Central Java Representative BPK leadership wants to improve employee performance, what needs to be improved is work discipline. The indicator of work discipline that has the highest index is the indicator of upholding the code of ethics at 88. Implementing the code of ethics will greatly impact the implementation of the work discipline of the examiner. This is in accordance with research Pradipto & Rahardja. (2015); Susanty & Baskoro (2012), Wiratama & Sintaasih, DK (2013); Sutrisno et al, (2016) stated that work discipline has an effect on performance. Related answers An open statement from respondents in the questionnaire about discipline also stated that the way to improve performance is the existence of fair rewards and punishments for all employees

Work stress has a positive and significant effect on work motivation. Work stress is also an important factor in the organization, the high and low work stress of employees in general will be able to affect work motivation because the stress level is a driving force for employees

to want to work and can lead to passion in work and satisfaction in completing their work well. Work stress is a condition in a person's personality that encourages the individual's desire to carry out certain activities in order to achieve a goal or even become down due to work pressure. Thus motivation is an important variable to get optimal employee performance. This result is supported by Sinaga & Sinambela (2013) stated that job stress has a positive effect on employee performance. However, this result contradicts what is stated that precisely work stress has a negative effect on work motivation employees (Nanda & Sugiarto, 2020, Sinaga & Sinambela, 2013; Pertiwiningsih, 2014).

Workload has no significant effect on work motivation. The workload of the examiner is almost the same in each assignment so that the excessive amount of workload will not make the motivation of the examiner increase or decrease significantly. This is not in accordance with research Anita et al, (2013) stated that workload has a positive effect on employee motivation. However, this result is supported by Azwar & Siswanto (2015) which states that workload has no significant effect on work motivation. If the ability of workers is higher than the demands of work, a feeling of boredom will appear. but on the contrary, if the ability of workers is lower than the demands of the job it will appear more fatigue. Therefore, appropriate division of workload with the ability of employees is very important to pay attention to because it can affect employee performance as well company achievements. Work stress will appears when there is a discrepancy between individual abilities with the demands of the job.

Work discipline has a positive and significant effect on work motivation. Work discipline is self-willingness to always complete the work as desired by the leader for the achievement of goals (Robbins, 2006). The form of influence can be formally like the managerial level in an organization. Research result Pradipto & Rahardja. (2015), Sundari & Oktafianti (2017), Rosento et al. (2019) shows that work discipline has an effect on work motivation. However, this result contradicts Suryani & Wulandari (2009) shows that workload actually reduces work motivation

Work motivation has a positive and significant effect on the examiner's performance. Work motivation is something that makes people happy to serve their work, where job satisfaction and pleasant family relationships are part of it. The previous description can be concluded that work motivation is the ability or willingness of a person to cooperate in carrying out his duties or work diligently and disciplined and full of responsibility accompanied by his volunteerism and willingness to achieve organizational goals. This is in accordance with research Pradipto & Rahardja. (2015) Hardono et al (2019); Nanda & Sugiarto (2020); Wijaya & Andreani (2015); Pratisardy & Lukito (2019); Anjani et al. (2019) It is known that work motivation has a significant effect on employee performance. However, this result contradicts Munparidi. (2012) which states that work motivation does not have a significant effect on employee performance and Siahaan & Bahri (2019) which states that motivation has no

significant effect on employee performance. Answers related to open statements from respondents in the questionnaire about work motivation also stated that work facilities, improved facilities and infrastructure, increased incentives and clear rewards and punishments. However, these results contradict those who say that partially the motivation variable has no significant effect on employee performance.

The Effect of Work Stress on Performance by Mediation of Work Motivation

This work stress can be seen from unstable emotions, no feelings happy, like to be alone, have trouble sleeping, excessive smoking, can not relax, worry, tense nervous, pressure increased blood, and have disorders digestion. This research concludes that the effect of work stress on performance employees through work motivation as intervening variables indicate significant. With thus the indirect effect model from the variable Work stress to Employee Performance through Motivation Work is acceptable. This is meaningful Work Motivation can be intermediary between Job Stress against Employee Performance significantly. With the provision of work motivation the right one is expected to be minimize work stress to future employees effect on performance improvement employee. This research supports previous research from Ryantama (2016).

The Effect of Workload on Examiner's Performance by Mediation of Work Motivation

Workload as a difference between the ability of workers and job demands. If the ability of workers is higher than the demands work, boredom will appear. However conversely, if the worker's ability is lower than to the demands of work, fatigue will appear which are more the mediating coefficient of work motivation cannot mediate workload on examiner performance. Based on the results of this study prove that workload is mediated by work motivation no effect on performance, where the indirect effect is smaller in comparison direct influence. So motivation is not as a mediation between workload and performance in this research. According to Ilyas (2004) that one of the factors that can reduce motivation personnel work is the high workload, so that the motivational variable cannot be used intervening variable between workload against performance because the effect is weak. This research is in line with previous research from Nurhayana & Sasmita (2014).

The Influence of Work Discipline on Examiner Performance by Mediation of Work

Motivation. the work discipline applied in the organization is essentially ability to control employees themselves in the form of not doing something that is inappropriate and contrary to something that has been determined and do something that supports and protects something that has been established in the organization. Based on the results of this study prove

that work motivation cannot mediate Discipline on examiner performance Work motivation is less effective when mediating work discipline on employee performance, meaning the direct influence of work discipline on employee performance will be more effective if it is not mediated by work motivation. The results of this study are in line with the results of previous research from Hidayah & Pribadi (2011).

Conclusion

Work stress, work discipline and work motivation significantly influence the examiner's performance. Work stress and work discipline have a significant effect on work motivation. Workload has no significant effect on work motivation. Work Motivation mediates work stress and work discipline on examiner's performance. Work motivation cannot mediate Workload on Examiner's Performance.

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