



## THE EFFECT OF WORK STRESS AND WORK CONFLICT ON THE PERFORMANCE OF REGIONAL REVENUE AGENCY EMPLOYEES COAL DISTRICT WITH COMMITMENT ORGANIZATION AS A VARIABLE INTERVENING

**Ingan Malam Tarigan<sup>1</sup>, Eryolen Sinaga<sup>2</sup>, Surya Dharma<sup>3</sup>,  
 Willy Cahyadi<sup>4</sup>, Rapat Piter Sony<sup>5</sup>**

<sup>1-5</sup> Sekolah Tinggi Ilmu Ekonomi Bina Karya Tebing Tinggi

Corresponding E-mail: <sup>1)</sup>inganmalem55@gmail.com, <sup>2)</sup>ersaga02@gmail.com, <sup>3)</sup>aminjaya.2011@gmail.com, <sup>4)</sup>bkcahyadi@gmail.com, <sup>5)</sup>piterpospos@gmail.com,

### Abstract

*This research aims to the influence of work stress and work conflict on the performance of Batu Bara Regency Regional Revenue Agency employees with organizational commitment as an intervening variable. The research method used is a quantitative method using the help of SPSS 25.0 which was collected from the results of distributing questionnaires to employees of the Batu Bara Regency Regional Revenue Agency. The analysis method used in this study is to use an instrument test, namely the validity and reliability test. The classical assumption test is the normality test, multicollinearity test, heteroscedasticity test, multiple linear regression analysis, determination coefficient analysis (R<sup>2</sup>), hypothesis test is the T test and path analysis. The results of SPSS 25.0 in this research are that work stress has an effect on employee organizational commitment, work conflict has an effect on employee organizational commitment, work stress has no effect on employee performance, work conflict has no effect on employee performance, organizational commitment has an effect on employee performance, Organizational Commitment mediates the relationship between Job Stress and Employee Performance, Organizational Commitment mediates the relationship between Work Conflict and Employee Performance.*

**Keywords: Work Stress, Work Conflict, Organizational Commitment, Employee Performance**

### 1. INTRODUCTION

Local taxes own role important in increase welfare community . Local taxes is source income main for government areas that can used For to finance various programs and activities aimed at increase welfare society . Therefore that 's important for government area For ensure reception tax optimal area in frame increase welfare society . In the implementation tax area is at under supervision of the Regional Revenue Agency or often abbreviated become BAPENDA. In general, BAPENDA is responsible answer in manage and optimize reception finance area , including tax area , retribution area , and sources income others . So that BAPENDA has a very large contribution to the region and has burden great work , in activity operational carried out by BAPENDA not only done employees with status Civil Servants (PNS ) however also supported by employees honorary at every field his work .

Baru Bara Regency is one of the Districts /Cities from 33 Districts /Cities in North Sumatra Province that implement collection tax area . In its implementation tax the areas collected by BAPENDA are divided into 9 types namely : Hotel Tax, Restaurant Tax , Entertainment Tax , Advertising Tax , Street Lighting Tax , Parking Tax, Groundwater Tax, PBB P2 Tax, BPHTB Tax. Each the year target revenue amount from each tax area the experience improvement based on studies conducted together with Organization Regional Apparatus or related OPD . The following are the targets and achievements of BAPENDA Baru Bara Regency in 2021 - 2023:

**Table 1.**  
**Targets and Achievements of Regional Taxes of Baru Bara Regency**  
**2021 – 2023**

Year	Target	Achievements	Percentage Achievements
2021	110,310,000,000	136.174.029.210	123.44%
2022	113.151.463.954	96,769,934,519	85.52%
2023	123,681,823,749	103.780.245.075	83.90%

Source : BAPENDA, (2024)

From the results observation for 3 years final tax target achievement area experiencing decline in 2 years final where in 2021 the tax target can filled with a target of Rp. 110,310,000,000 that can be realized amounting to Rp. 136,174,029,210 or achieved by 123.44%. While in 2022 with a target of Rp. 113,151,463,954 only can realized amounting to Rp. 96,769,934,519 or achieved of 85.52% which shows No meet the set targets .

Furthermore, in 2023 the target was set amounting to Rp. 123,681,823,749 only can realized amounting to Rp. 103,780,245,075 or achieved of 83.90 % which shows that the target is not can achieved . This is show in 2 years final the ability of BAPENDA Baru Bara Regency in meet the set targets Alone experience quite a drop significant which shows that performance employees who experience decline . According to (Dessler, 2015) to put forward that performance means Good behavior and results behavior originate from perpetrator and change performance from abstraction For act , not just an instrument for results , behavior and outcomes in them Alone Good from product mental and physical effort applied to the task and can rated from results .

Furthermore decline achieve the target in a way No direct describe commitment organizational owned by employees who experience decline . For reach every target set need commitment strong organization owned by each employee , civil servant or even employees honorary . (Luthans, 2014) state that commitment organizational is attitude that reflects loyalty employees in the organization and sustainable processes Where member organization to express his attention to organization and success as well as continuous progress . Although have status no still employee honorary do every worker with full not quite enough answer .

Commitment employee owned organization honorary employees at BAPENDA Baru Bara Regency can caused by sharing one of the factors is work stress . According to (Hasibuan, 2014) state that stress Work is a tension that results in No balance condition psychological employees who can influence the way thinking , emotions and conditions himself alone.stress Work happen Because existence excessive demands and pressure from tasks given by the company . Employees skilled and competent honorary can assist civil servants in do tasks technical , so that PNS performance becomes more productive and quality . However performance and commitment employee owned organization honorary can influenced by work stress .

work stress , commitment organization can affected by conflict work received by employees honorary . (Sutrisno, 2017) to mean conflict Work that is mismatch between two or more members or group ( in a organization / company ) that must share source limited power or activity activity work and or Because fact that they have differences in status, goals , values , or perception . From the results observations made conflict work



received by employees BAPENDA honorary staff of Baru Bara Regency in the form of the work that becomes not quite enough answer neglected Because accept task addition like help finish report end year Where every employee honorarium given task addition will get incentives given in a way directly by civil servants in the field said . Next No all employee honorary accept task addition the so that often happen error understanding and jealousy between fellow employees honorary .

## 2. IMPLEMENTATION METHOD

Types of research used in study This is study quantitative . Nature of research This is development . Where, according to (Sugiyono, 2015) study development is research conducted with adopt variables , indicators , objects study from study previously with do addition variables used moment this . While characteristic This research is a replication of research conducted by (Ningrum et al., 2022) with the title The Influence of Leadership Style, Work Conflict and Work Stress on Employee Performance with Organizational Commitment as an Intervening Variable , for avoid study previous with study This so researcher differentiate location and object study Where research This is the Regional Revenue Agency of Batu Bara Regency .

In this study, the population used was all Honorary Employees of the Regional Revenue Agency of Batu Bara Regency. as many as 70 people. Sampling for research according to (Arikunto, 2016) , if the subjects are less than 100 people, it is best to take all of them. So that amount population in study This only amount to as many as 70 people will used the whole thing . The data used in this study is primary data obtained directly from respondents. According to Sugiyono (2015) , primary data is defined as a data source that directly provides data to data collectors. Primary data collection in this study was done by distributing questionnaires and conducting direct interviews with parties related to the research being conducted. that is Employees of the Regional Revenue Agency of Batu Bara Regency. Data analysis techniques used in study This as following :

a. Classical Assumption Test

Multiple linear regression testing can be done after the model of this study meets the requirements, namely passing the classical assumption. The requirements that must be met are that the data must be normally distributed, do not contain multicollinearity, and heteroscedasticity. Therefore, before conducting multiple linear regression testing, it is necessary to first conduct classical assumption testing. The classical assumption test consists of normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

b. Multiple Linear Regression Analysis

Multiple Linear Regression Analysis is used to measure the influence between more than one independent variable on the dependent variable. To determine the influence of the independent variables with the following equation:

**Equation I**

$$Z = a + b_1X_1 + b_2X_2 + e$$

**Equation II**

$$Y = a + b_3X_1 + b_4X_2 + b_5Z + e$$

c. Hypothesis Testing

After obtaining the regression equation, it is necessary to carry out a hypothesis test to determine whether the regression coefficient obtained is significant. Next, the hypothesis is tested using the t-test (partial) and Path Analysis.

**t-test**

The t-test is intended to determine the level of significance of the influence of each independent variable on the dependent variable with the assumption that the other independent variables do not change. According to Sugiyono, (2015) , the criteria used are as follows:

- 1) If  $t_{count} > t_{table}$ , then it can be concluded that the independent variables have a significant effect on the dependent variable.
- 2) If  $t_{count} < t_{table}$ , then it can be concluded that the independent variable does not have a significant effect on the dependent variable.

**Path Analysis**

The method used in this study is path analysis . The author uses path analysis *because* it is to determine the causal relationship, with the aim of explaining the direct or indirect influence between exogenous variables and endogenous variables. According to Sugiyono (2015) , path analysis is part of a regression model that can be used to analyze the causal relationship between one variable and another. Path analysis is used by using correlation, regression and paths so that it can be known to arrive at the intervening variable.

**3. RESULTS AND DISCUSSION**

**Research result**

**Instrument Test**

Measuring instrument in study normal named instrument research . According to The Greatest Showman (2015) Instrument study is a tool used measure phenomenon natural and also observed social . Testing instrument done using 2 tests , namely the validity test and the reliability test .

**a. Validity Test**

This test was conducted on 30 respondents, so  $df = 30 - k = 27$  , with  $\alpha = 5\%$ , the r table value obtained was 0.367 . (Ghozali, 2016) , then the calculated r value will be compared with the table r value as in table 2 below:

**Table 2.**  
**Validity Test Results**  
**Variable Y ( Performance )**

Statement	r count	r table	Validity
1	0, 574	0.367	Valid
2	0, 812	0.367	Valid
3	0, 742	0.367	Valid
4	0, 829	0.367	Valid



Variable Z ( Commitment) Organization )			
Statement	r <sub>count</sub>	r <sub>table</sub>	Validity
1	0, 580	0.367	Valid
2	0, 736	0.367	Valid
3	0, 527	0.367	Valid
Variable X1 ( Work Stress )			
Statement	r <sub>count</sub>	r <sub>table</sub>	Validity
1	0, 550	0.367	Valid
2	0, 514	0.367	Valid
3	0, 692	0.367	Valid
4	0, 698	0.367	Valid
5	0.620	0.367	Valid
6	0.511	0.367	Valid
Variable X 2 ( Conflict Work )			
Statement	r <sub>count</sub>	r <sub>table</sub>	Validity
1	0, 731	0.367	Valid
2	0, 722	0.367	Valid
3	0, 760	0.367	Valid
4	0.740	0.367	Valid

Table 2 shows that all points of the statement are good performance variables. employee , variable competence , motivation variables and the spirit variable work has a calculated r value that is greater than the table r value, so it can be concluded that all statements for each variable are valid.

### b. Reliability Test

Reliability is the index that show to what extent a tool gauge can trusted or can reliable . According to The Greatest Showman (2015) A factor stated reliable If *Cronbach Alpha* more big from 0.6. Based on the results of data processing using SPSS 25.00 , the following results were obtained:

**Table 3.**  
**Reliability Test Results**

Variables	<i>Cronbach's Alpha</i>	Constants	Reliability
Performance Variable (Y)	0, 796	0.6	Reliable
Variables Commitment Organization (Z)	0, 699	0.6	Reliable
Variables Work Stress (X1)	0, 736	0.6	Reliable
Variables Conflict Work (X2)	0, 787	0.6	Reliable

Based on the reliability test using *Cronbach Alpha* , all research variables are reliable because *Cronbach Alpha* is greater than 0.6, so the results of this study

indicate that the measurement tool in this study has met the reliability test ( *reliable* and can be used as a measuring tool).

**Assumption Test Classic**

**a. Normality Test**

**Equation I**

**Table 4. One Sample Kolmogorov Smirnov Test**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual	
N		70	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	1.04267590	
Most Extreme Differences	Absolute	.046	
	Positive	.042	
	Negative	-.046	
Test Statistics		.046	
Asymp . Sig. (2-tailed)		.200 <sup>c,d</sup>	
Monte Carlo Sig. (2-tailed)	Sig.	.978 <sup>e</sup>	
	99% Confidence Interval	Lower Bound	.936
		Upper Bound	.999

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Based on 70 sampled tables with starting seed 221623949.

Source : Processed data (2024)

**Equation II**

**Table 5. One Sample Kolmogorov Smirnov Test**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual	
N		70	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	1.88772321	
Most Extreme Differences	Absolute	.132	
	Positive	.101	
	Negative	-.132	
Test Statistics		.132	
Asymp . Sig. (2-tailed)		.004 <sup>c</sup>	
Monte Carlo Sig. (2-tailed)	Sig.	.157 <sup>d</sup>	
	99% Confidence Interval	Lower Bound	.045
		Upper Bound	.269

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 70 sampled tables with starting seed 303130861.

Source : Processed data (2024)

From *the output* in tables 4 and 5 can known that mark significance ( *Monte Carlo Sig.* ) throughout variable as big as more from 0.05 then the residual value has been normal, so can concluded If all over variable normally distributed .



**b. Multicollinearity Test**

Multicollinearity test in study This seen from mark *tolerance* or *variance inflation factor* (VIF). The calculation mark *tolerance* or VIF with SPSS 25.00 program for windows can seen in Table 6 and Table 7 below :

**Equation I**

**Table 6. Multicollinearity Test Results**

Model	Coefficients <sup>a</sup>	
	Tolerance	VIF
(Constant)		
Stres Work	.713	1.403
Conflict Work	.713	1.403

a. Dependent Variable: Commitment Organization  
Source : Processed data (2024)

**Equation II**

**Table 7. Multicollinearity Test Results**

Model	Coefficients <sup>a</sup>	
	Tolerance	VIF
(Constant)		
Stres Work	.675	1,483
Conflict Work	.567	1,765
Commitment Organization	.616	1,623

a. Dependent Variable: Performance  
Source : Processed data (2024)

Based on tables 6 and 7 can known that mark *tolerance* from every variable show everything more big from 0.10 while VIF value of every variable show everything more small of 10. Based on results the above calculation can seen that mark *tolerance* for all variable free more big from 0.10 and all VIF values variable free also more small from 10 to No happen symptom correlation in variables free . So that can concluded that No existence symptom multicollinearity between variable free in the regression model .

**c. Heteroscedasticity Test**

Heteroscedasticity test aiming For test whether from the regression model happen inequality *variance* from residual one observation to other observations . A good regression model is homoscedasticity or No the occurrence heteroscedasticity . One of the method For detect There is or whether or not heteroscedasticity is with *Glejser test* , in glejser test , if variable independent significant in a way statistics in influencing variables dependent so There is indication happen heteroscedasticity . The results of data processing using SPSS 25.00 show results in table following :

**Equation I**

**Table 8. Glejser Test Results Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	1,818	1,013		1,795	.077
Stres Work	-.057	.045	-.182	-1.276	.206
Conflict Work	.027	.053	.074	.516	.608

a. Dependent Variable: ABS\_RES

Source : Processed data (2024)

**Equation II**

**Table 9. Glejser Test Results Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	2,846	2,079		1,369	.176
Stres Work	-.087	.093	-.139	-.935	.353
Conflict Work	.018	.119	.025	.152	.880
Commitment Organization	.036	.148	.038	.244	.808

a. Dependent Variable: ABS\_RES

Source : Processed data (2024)

Based on Tables 8 and 9 are obtained mark significance every variable more big from 0.05 to can concluded No there is symptom heteroscedasticity in the research model This .

**Multiple Linear Regression Analysis**

Testing multiple linear regression explain the magnitude role variable free to variable bound . Data analysis in study This use analysis multiple linear regression with use *SPSS 25.00 for windows* . Analysis of each variable explained in description following :

**Equation I**

**Multiple Linear Regression Results**

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	2,692	1,685	
Stres Work	.145	.075	.221
Conflict Work	.365	.088	.472

a. Dependent Variable: Commitment Organization

Source : Processed data (2024)





Based on results the so equality multiple linear regression which has formulation :  $Z = a + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$  , so that obtained equation :  $Z = 2.692 + 0.145 X_1 + 0.365 X_2 + \varepsilon_1$

## Equation II

### Multiple Linear Regression Results

Model	Coefficients <sup>a</sup>		
	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	4.694	3.131	
Stres Work	-.078	.140	-.067
Conflict Work	.027	.180	.020
Commitment Organization	1,092	.223	.616

a. Dependent Variable: Performance  
Source : Processed data (2024)

Based on results the so equality multiple linear regression which has formulation :  $Y = a + \beta_3 X_1 + \beta_4 X_2 + \beta_5 Z + \varepsilon$  , so that obtained equation :  $Y = 4.694 - 0.078 X_1 + 0.027 X_2 + 1.092 Z + \varepsilon_2$ .

## Hypothesis Testing t-test ( Partial )

t- statistic test is also called the individual significance test . This test show how much Far influence variable independent in a way partial to variable dependent . In research this , hypothesis test partial done on every variable independent as in Table 7 below This :

### Equation I

Table 12. Partial Test (t)

Model	Coefficients <sup>a</sup>			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	2,692	1,685		1,598	.115
Stres Work	.145	.075	.221	1,998	.046
Conflict Work	.365	.088	.472	4.158	.000

a. Dependent Variable: Commitment Organization  
Source : Processed data (2023)

#### a. Hypothesis Test of the Effect of Work Stress on Organizational Commitment

From table 12, the calculated t value is 1.998. With  $\alpha = 5\%$ ,  $t_{table} (5\%; nk = 68)$ , the t table value is 1.998. With  $\alpha = 5\%$ ,  $t_{table} (5\%; nk = 68)$ , the t table value is 1.998. 1,995 . From the description it can be seen that the calculated t (1.998) > t table (1.995), also with a significance value of 0.046 < 0.05 then it can be concluded that the first hypothesis is accepted, meaning that the work stress variable has an effect on organizational commitment . The results of this study are in accordance with the research conducted by (Baihaqy, 2020) with title The Influence of Work Conflict and Work Stress on

Organizational Commitment with Motivation as an Intervening Variable of Consultants at the Albaihaqy Legal Aid and Assessment Institute (LPKBH) .

b. Hypothesis Testing of the Influence of Work Conflict Towards Organizational Commitment

From table 12, the calculated t value is 4.158. With  $\alpha = 5\%$ ,  $t_{table} (5\%; nk = 68)$  the t table value obtained is 1.995 . From the description it can be seen that the calculated t (4.158) > t table (1.995), and the significance value is  $0.000 < 0.05$  then it can be concluded that the second hypothesis accepted, meaning work conflict influential towards organizational commitment . The results of this study are in accordance with research conducted by (Baihaqy, 2020) with title The Influence of Work Conflict and Work Stress on Organizational Commitment with Motivation as an Intervening Variable of Consultants at the Albaihaqy Legal Aid and Assessment Institute (LPKBH) .

Equation II

Table 13. Partial Test (t) Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.694	3.131		1,499	.139
Stres Work	-.078	.140	-.067	-.558	.579
Conflict Work	.027	.180	.020	.150	.881
Commitment Organization	1,092	.223	.616	4.902	.000

a. Dependent Variable: Performance

Source : Processed data (2023)

a. Hypothesis Test of the Effect of Work Stress on Performance

From table 13, the calculated t value is -0.558. With  $\alpha = 5\%$ ,  $t_{table} (5\%; nk = 67)$  the t table value obtained is 1.996 . From the description, it can be seen that  $-t_{count} ( - 0.558 ) > -t_{table} ( - 1.996)$ , as well as the significance value of  $0.579 > 0.05$ , it can be concluded that the third hypothesis is rejected, meaning that the work stress variable does not affect performance . The results of this study are not in accordance with the research conducted by (Ningrum et al., 2022) with The Influence of Leadership Style, Work Conflict and Work Stress on Employee Performance with Organizational Commitment as an Intervening Variable .

b. Hypothesis Test of the Effect of Work Conflict on Performance

From table 13, the calculated t value is 0.150. With  $\alpha = 5\%$ ,  $t_{table} (5\%; nk = 67)$ , the t table value is 0.150. With  $\alpha = 5\%$ ,  $t_{table} (5\%; nk = 67)$ , the t table value is 0.150 . 1.996 . From the description it can be seen that the calculated t (0.150) < t table (1.996), and the significance value is  $0.881 > 0.05$ , so it can be concluded that the fourth hypothesis is rejected, meaning that the work conflict variable does not affect



performance . The results of this study do not match the research conducted by (Ningrum et al., 2022 ) with The Influence of Leadership Style, Work Conflict and Work Stress on Employee Performance with Organizational Commitment as an Intervening Variable .

c . Hypothesis Testing of the Influence of Organizational Commitment On Performance

From table 13, the calculated t value is 4.902. With  $\alpha = 5\%$ ,  $t_{table} (5\%; nk = 67)$ , the t table value is 1.996. From this description, it can be seen that the calculated t (4.902) > t table (1.996), and the significance value is  $0.000 < 0.050$  , so it can be concluded that the fifth hypothesis is accepted, meaning that the organizational commitment variable affect performance . The results of this study are in accordance with research conducted by (Ningrum et al., 2022) with The Influence of Leadership Style, Work Conflict and Work Stress on Employee Performance with Organizational Commitment as an Intervening Variable .

**Analysis track**

For do calculation in a way direct and indirect direct done from mark *standardized coefficients* regression equations I and II are as follows:

**Table 14.**  
**Mark Standardized Coefficients Equality**  
**Coefficients <sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	2,692	1,685	
Stres Work	.145	.075	.221
Conflict Work	.365	.088	.472

a. Dependent Variable: Commitment Organization

Source: Processed data (2024)

**Table 1 5.**  
**Mark Standardized Coefficients Equation II**  
**Coefficients <sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	4.694	3.131	
Stres Work	-.078	.140	-.067
Conflict Work	.027	.180	.020
Commitment Organization	1,092	.223	.616

a. Dependent Variable: Performance

Source: Processed data (2024)

Next, the *standardized beta coefficients value* will be entered into picture analysis track as following :

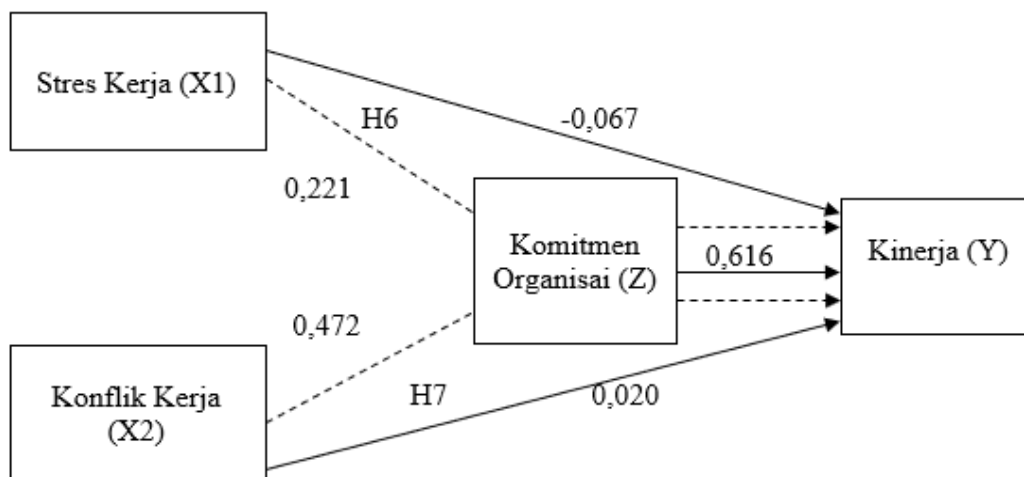


Figure 1. Path Analysis

In the picture analysis track show influence direct work stress variables to variable performance as big as -0.067 . While influence No directly through organizational commitment variable that is  $0.221 \times 0.616 = 0.136$  . From the results calculation obtained show influence in a way No direct through organizational commitment variable more big compared to influence in a way direct to performance variables . Next influence direct work conflict variables to performance variables as big as 0.020 . While influence No directly through organizational commitment variable namely  $0.472 \times 0.616 = 0.290$  . From the results calculation obtained show influence in a way No direct through organizational commitment variable more big compared to influence in a way direct to performance variables .

## DISCUSSION

Based on results testing hypothesis that has been done , then stages furthermore is explanation connection between variables in research this is what Then associated with performance , research previously And knowledge management so that can support statement Which Already There ispreviously . Explanation the result as following :

### 1. Influence Job Stress To Organizational Commitment

Based on the results of the analysis of hypothesis 1, it can be seen that stress affects work motivation. The results of this study are in accordance with the results of research conducted by (Baihaqy, 2020) entitled The Influence of Work Conflict and Work Stress on Organizational Commitment with Motivation as an Intervening Variable Consultant at the Albaihaqy Legal Aid and Assessment Institute (LPKBH). From the respondents' answers, it shows that the majority of respondents answered agree and strongly agree in the work stress variable in statement 3 which states that each employee has different working hours and times based on the predetermined



schedule, this explains that honorary employees of the Batu Bara Regency Bapenda have high work stress which affects organizational commitment to work. Work stress that arises in employees can also be triggered by the absence of career development opportunities received by employees, (Gultom et al., 2024). The results of this study are in line with the theory put forward by Robbins (2018), stating that work stress is a dynamic condition in which an individual is faced with an opportunity, demand or resource related to environmental conditions, organizational conditions and in a person. High work stress can affect organizational commitment to work.

## 2. Influence Work Conflict To Organizational Commitment

Based on results analysis to hypothesis 2 can known that conflict Work have an impact on commitment organization . The results of this study according to the results of research conducted by (Baihaqy, 2020) with title The Influence of Work Conflict and Work Stress on Organizational Commitment with Motivation as an Intervening Variable Consultant at the Albaihaqy Legal Aid and Assessment Institute (LPKBH) . From the characteristics Respondent based on length of service , the majority Respondent has Work more from 3 years , so that with quite a long service period honorary can own own good control in conflict work that occurs so that can affect commitment organization employee honorary . Research results This in line with the theory put forward according to (Haryati, 2019) Conflict Work namely the problem in the environment work that at the time That employee the No capable completed However matter other due to being discovered in the world of work such as , feelings and ego are sufficient tall and those that don't capable control with Good in a way persuasive and should be can avoided .

## 3. Influence Job Stress To Performance

Based on results analysis to hypothesis 3 can known work stress No influential to performance . The results of this study do not match the results of the study conducted by (Ningrum et al., 2022) with The Influence of Leadership Style, Work Conflict and Work Stress on Employee Performance with Organizational Commitment as an Intervening Variable . where is work stress influential to performance. This is due to the characteristics of respondents based on age, the majority are aged 26 to 35 years and aged 36 to 55 years and employee work experience of more than 3 years where at that age by having work experience as an employee, both employees with honorary status and as employees with state civil servant status have good emotional control abilities so that the work stress experienced cannot affect the performance produced. In theory according to Robbins (2018) , states stress Work is A condition dynamic where a person individual faced with a opportunities , demands or source related power with condition environment , conditions organization and self someone . With experience good job supported with age that can control good emotions then work stress No will can affect the resulting performance .

## 4. Influence Work Conflict To Performance

Based on results analysis to hypothesis 4 can known that conflict Work does not affect performance . The results of this study does not correspond to the results of research conducted by (Ningrum et al., 2022) with title The Influence of Leadership Style, Work Conflict and Work Stress on Employee Performance with Organizational Commitment as an Intervening Variable . From the answer

Respondent show that majority answer agree and strongly agree on each variable conflict work that explains that conflict possible work appear can managed with both at the Regional Revenue Agency of Batu Bara Regency , so that No can impact or influential to the performance produced . This is supported theory according to (Haryati, 2019) Conflict Work namely the problem in the environment work that at the time That employee the No capable completed However matter other due to being discovered in the world of work such as , feelings and ego are sufficient tall and those that don't capable control with Good in a way persuasive and should be can avoided

#### **5. Influence Organizational Commitment To Performance**

Based on results analysis to hypothesis 5 can known that commitment organization affect performance . The results of this study are in accordance with the results of research conducted by (Ningrum et al., 2022 ) with The Influence of Leadership Style, Work Conflict and Work Stress on Employee Performance with Organizational Commitment as an Intervening Variable . Commitment high organization usually correlated positive with performance employees . Employees who have commitment tall to organization tend more motivated , dedicated , and willing do effort extra in work they . They tend have a sense of responsibility strong , proactive response in tasks they , and more Possible For collaborate with colleague work to achieve objective organization . High commitment is also related with level satisfaction more work high , which in turn can increase productivity and reduce turnover rate . Therefore that , for increase performance , organization must focus on strategies that strengthen commitment employees , such as development programs career , recognition and awards , and create environment inclusive and supportive work .

#### **6. Organizational Commitment Mediating Connection Work Stress Against Performance**

Based on results analysis to hypothesis 6 can known that commitment organization can mediate work stress relationship to performance . Research results This in line with research conducted by (Ningrum et al., 2022 ) with title The Influence of Leadership Style, Work Conflict and Work Stress on Employee Performance with Organizational Commitment as an Intervening Variable . Commitment organization can play a role as a mediator in connection between stress work and performance . When employees experience stress , its impact to performance they can influenced by the level commitment they to organization . Employees with commitment tall Possible more capable overcome stress and stay maintain good performance Because they feel bound with goals and values organization . On the other hand , employees with commitment low Possible more affected by stress , which can reduce performance them . Therefore that , increase commitment organization can be an effective strategy For reduce impact negative stress Work to performance . This can achieved through support managerial , recognition to contribution employees , and create culture supportive work welfare employee .



## 7. Organizational Commitment Mediating Connection Work Conflict To Performance

Based on the results of the analysis of hypothesis 7, it can be seen that organizational commitment can mediate the relationship between work conflict and performance. The results of this study are in line with research conducted by (Ningrum et al., 2022) entitled The Influence of Leadership Style, Work Conflict and Work Stress on Employee Performance with Organizational Commitment as an Intervening Variable. Organizational commitment can also mediate the relationship between work conflict and performance. In conflict situations, employees who have a high commitment to the organization may be more motivated to find solutions and resolve conflicts constructively, thereby minimizing the negative impact on performance. Strong commitment can help employees stay focused on organizational goals despite conflict, and can even use conflict as an opportunity for innovation and improvement. Conversely, employees with low commitment may be more easily affected by conflict, which can interfere with their performance. Therefore, to minimize the negative impact of work conflict on performance, organizations need to increase employee commitment through an inclusive approach, rewards, and ongoing support.

## 4. CONCLUSION

Study This try For answer objective study that is For know The Influence of Work Stress and Conflict Work On the Performance of Employees of the Regional Revenue Agency of Batu Bara Regency With Commitment Organization As Intervening Variables . Test results hypothesis with use analysis multiple linear regression and analysis track show that :

- a. The first hypothesis is accepted, meaning that work stress has an effect on the organizational commitment of employees of the Regional Revenue Agency of Batu Bara Regency .
- b. The second hypothesis is accepted, meaning that work conflict influential towards commitment organization employee of the Regional Revenue Agency of Batu Bara Regency .
- c. The third hypothesis is rejected, meaning that work stress does not affect performance employee of the Regional Revenue Agency of Batu Bara Regency .
- d. The fourth hypothesis is rejected, meaning that work conflict does not affect the performance of employees of the Batu Bara Regency Regional Revenue Agency.
- e. The fifth hypothesis is accepted, meaning that organizational commitment influence the performance of employees of the Regional Revenue Agency of Batu Bara Regency .
- f. The sixth hypothesis is accepted, meaning Commitment Organization mediate Work Stress Relationship to Employee Performance On Employees Honorary at the Regional Revenue Agency of Batu Bara Regency .
- g. The seventh hypothesis is accepted, meaning that Organizational Commitment mediates the relationship between Work Conflict and Employee Performance among Honorary Employees at the Regional Revenue Agency of Batu Bara Regency .

#### REFERENCES

- Arikunto, S. (2016). Research procedures of a practical approach, 2nd Edition. *Publisher: Rineka Cipta, Jakarta* .
- Baihaqy, AB (2020). The Influence of Work Conflict and Work Stress on Organizational Commitment with Motivation as an Intervening Variable of Consultants at the Albaihaqy Legal Aid and Assessment Institute (LPKBH). *University of Muhammadiyah Malang* .
- Dessler, G. (2015). Human Resource Management. *Jakarta: Salemba. Four* .
- Ghozali. (2016). Multivariate Analysis Application with IBM SPSS Program. *Semarang: Diponegoro University Publishing Agency* .
- Gultom, R., Mudi, I. S. Al, Blow, F. W., Cahyadi, W., & Siahaan, R. (2024). The Impact of Workload, Job Placement, and Career Development on Employee Job Satisfaction (Case Study at PT. Sinergi Inti Deksa Kuala Tanjung). *International Journal of Educational Review, Law And Social Sciences (IJERLAS)*.
- Haryati, T. (2019). Understanding Human Resource Management. *Fun Book, Bandung* .
- Hasibuan. (2014). Human Resource Management. *Jakarta: Bumi Aksara*.
- Luthans, F. (2014). Organizational Behavior. *Publisher: Andi, Jakarta* .
- Ningrum, DA, Fauzi, A., Supu, ALA, Agustin, P., Afriliani, SNI, Airani, V., & Mahardhika, WT (2022). The Influence of Leadership Style, Work Environment and Work Stress on Employee Performance (Performance Management Literature Study). *Journal of Information Systems Management Economics* , 4 (2), 224–233.
- Robbins, SP & TAJ (2018). Organizational Behavior. *Salemba Empat Publisher: Jakarta* .
- Sugiyono. (2015). Mixed Methods Research Methods. *Publisher: Alfabeta, Bandung* .
- Sutrisno. (2017). Human Resource Management. *Publisher: Kencana, Jakarta* .