



The Influence of Work Stress and Organizational Culture on the Financial Management of PT Food Station Tjipinang Jaya (Perseroda)

Pricilia Romaito Gea^{1*}, Antoni Ludfi Arifin².

¹Universitas Dirgantara Marsekal Suryadarma, Indonesia, Jakarta, priciliaromaitoгеa@gmail.com

²Universitas Dirgantara Marsekal Suryadarma, Indonesia, Jakarta, antoniludfiarifin@unsurya.ac.id

*Corresponding Author: priciliaromaitoгеa@gmail.com¹

Abstract: The Effect of Job Stress and Organizational Culture on Employee ability at the PT Food Station Tjipinang Jaya (Perseroda). This research aims to determine and analyze the effect of job stress and the effect of organizational culture on the at the Gowa Regency Regional Financial Management PT Food Station Tjipinang Jaya (Perseroda). Data collection used primary data obtained from questionnaires and documentation from 50 respondents, employees of the Regional Financial PT Food Station Tjipinang Jaya (Perseroda). This sample is a saturated sample which makes the total population the total sample size. The results of the questionnaire have been tested for validity and reliability, and classical assumptions in the form of normality, heteroscedasticity and multicollinearity assumptions have also been tested. . The sampling technique used in this research is Nonrandom Sampling. The data analysis technique used is multiple regression and based on the results of the analysis it is concluded that there is a partial positive and significant influence of work discipline on employee performance with a tcount of 2.724 and a ttable of 1.993 or $2.724 > 1.993$ and a significance of $0.008 < 0.05$. There is a partial positive and significant influence of work stress on employee performance with a tcount of 8.140 and a ttable of 1.993 or $8.140 > 1.993$ and a significance of $0.000 < 0.05$. There is a positive and significant influence of work discipline and work stress simultaneously on the performance of employees of PT Nitto Materials Indonesia, this is shown by the F test which can get an F value of 79.761 with a significance of 0.000 or $79.761 > 3.12$, a significant $0.000 < 0.05$. The magnitude of the influence of discipline and work stress can be seen by the coefficient of determination. The customized R square value obtained is 0.680.

Keyword: Job Stress, Organizational Culture, Employee Performance

INTRODUCTION

In a company organization, employees are a very valuable asset. Without their existence, the company will experience difficulties in achieving its targets and goals. Employees' ability to carry out their duties depends on their previous experience, work and learning. To achieve

optimal results, quality human resources are needed (Rico, Adawiyah, Ushansyah, & Ibor, 2023). This quality is determined by the extent to which the human resource management system is able to support and meet the needs of both employees and the company. Skill development, changes in attitudes, behavior, and learning from mistakes are important factors in improving employee performance to be more productive and contribute to the company (Dahri & Putra, 2024).

Employee performance has a very important role for a company or organization because it is an indicator in assessing skills, abilities, quantity and quality of work, including the efficiency of time spent at work. Therefore, employee performance also determines the achievement of the company's vision, mission and goals (Faizal, Sulaeman, & Yulizar, 2019). Several previous studies have shown a relationship between discipline and work stress on employee performance. This finding is in line with research conducted by Marlindawaty and Angriyanita, which states that compensation, promotion, discipline and work stress simultaneously influence employee performance at PT Food Station Tjipinang Jaya (Perseroda) (Aprilia, Sijabat, & Darmaputra, 2024).

In essence, human resources (HR) consist of individuals who work in an organization as movers, thinkers and planners to achieve the organization's goals. Therefore, the role of HR is very crucial in ensuring the sustainability of organizations and companies. Moreover, in the current era, improving the quality of human resources is not an easy thing. Not all individuals have adequate basic skills, especially approaching the 5.0 era, where humans and technology must be able to collaborate to improve the quality of life in the long term. In every organization or company, including educational institutions, the presence of a competent workforce is a major factor in achieving goals. Thus, human resources can be interpreted as the workforce in an organization (Aprilia et al., 2024).

Employees are valuable assets for an agency that must be managed optimally in order to provide the best contribution to the company. One important aspect that companies need to pay attention to is organizational culture. If employees are managed well, they can provide great benefits to the company (Zulfikar & Anasom, 2024). Work stress has a significant influence on employee performance, because stress can have both positive and negative impacts. In the work environment, there are individuals who have high resistance to stress and are able to handle it well, while others have lower resistance, which can have a negative impact on their performance. However, in some cases, stress can actually be an incentive for employees to try harder and achieve high achievements. If managed well, stress can serve as a positive stimulus that helps increase productivity, but if not, it can turn into a factor that hinders performance (Syachreza & Mais, 2020).

According to Hamalik, the performance of employees who experience stress generally decreases because they face mental tension and show unusual behavior, such as being irritable and tending to be alone. Meanwhile, organizational culture is a set of values that serve as guidelines for human resources in carrying out their duties and behaving within the organization (Pujianingsih & Monalisa, 2024). The implementation of organizational culture in a company depends on the involvement of human resources who play a direct role in achieving company goals. The core values of an organization's culture reflect the basic philosophy that shapes the character of the organization. In the discussion, organizational culture includes various aspects, such as espoused values, symbols, routine habits within the company, role models, and the ability to adapt (Hasibuan & Hadijaya, 2024).

An employee will get many benefits if the company where he works implements an organizational culture. These benefits include direction or guidance in behavior in the company, a common vision in completing tasks and responsibilities, as well as encouragement to achieve better performance, which in the end can have a positive impact on employee career development in the company. In carrying out their work, an employee produces something

called performance. Employee performance has an important role for the company, because good performance can help the company achieve the targets that have been set (Putra & Renaldo, 2020). As an organization, a company has a main goal, namely making a profit. Performance is the work result achieved by a person in carrying out the tasks assigned to him, which is based on skills, experience, seriousness and time spent. Employee performance is influenced by three main factors, namely the ability and interest of workers, understanding and acceptance of delegated tasks, and the level of worker motivation. The higher these three factors, the greater the performance produced by employees (Pratami, 2022).

Organizations can operate thanks to the activities carried out by employees within them. The better the employee's performance, the greater the profits the company can obtain. Various studies have highlighted factors that influence employee performance and job satisfaction. Research conducted by Prasiwi et al. (2022) regarding "The Effect of Workload, Job Stress, and Job Crafting on Employee Job Satisfaction" shows that workload and job stress have a negative and significant influence on job satisfaction, while job crafting has a positive and significant influence on job satisfaction. Meanwhile, research by Reyza Watimena et al. (2022) with the title "The Influence of Workload, Job Stress, and Job Satisfaction on Organizational Commitment" found that workload and job stress had a negative and significant impact on organizational commitment.

According to Robbins, employee performance is a function of the interaction between ability and discipline which influences the extent to which they can contribute to the organization (Rokhayati, Setiawan, & Jordi Bagaskara, 2022). Meanwhile, Kusnadi defines performance as every movement, action or activity carried out to achieve certain goals or targets. Several factors that determine a company's success in achieving its targets include punctuality in coming and going home, level of involvement in work, as well as consistency in carrying out tasks. However, in practice, there are still employees who pay little attention to standard operating procedures (SOP) and slogans set by the company (Mustanir, Aromatica, Utari, Nugroho, & ..., 2023). Therefore, in this research, the author wants to analyze the extent to which discipline and organizational culture influence the performance of PT Food Station Tjipinang Jaya (Perseroda) employees in an effort to improve the company's financial performance.

METHOD

Type of Research

The approach used in this research is a quantitative approach. (positivism) in associative form. which aims to determine the relationship between two or more variables. This research was located at PT Food Station Tjipinang Jaya (Perseroda). The respondents in this research were all employees of PT Food Station Tjipinang Jaya (Perseroda), namely 50 people. This research uses primary data in the form of observations, interviews and questionnaires given to respondents and secondary data sourced from PT Food Station Tjipinang Jaya (Perseroda) in the form of data on the number of employees, location, organizational history and organizational structure. The sampling method in this research is a saturated sample or census. This research uses multiple linear regression analysis data analysis techniques which aim to determine the results of the influence of the independent variable on the dependent variable.

Research Population and Sample

Population is a generalization area that includes objects or subjects with certain qualities or characteristics that researchers choose to analyze and draw conclusions. In this research, PT Food Station Tjipinang Jaya was used as the target population. According to Sugiyono (2007:116), a sample is part of the number and characteristics of a population. Based on the sampling criteria, the sample size in this study was 50 responden.

Classical Assumption Test Analysis Method

The assumption test aims to carry out initial testing of the devices or instruments used in data collection, including the form and type of data that will be processed further, so that the conclusions drawn from the initial data are not biased. In this way the principle of the Best Linear Unbiased Estimator (BLUE) can be achieved (Wibowo, 2012:61). In the analysis, several classic hypothesis tests were first carried out, such as the multicollinearity test, heteroscedasticity test and normality test.

Regression Analysis

Multiple linear regression analysis was used in this research with the aim of determining whether there is an influence of the independent variable on the dependent variable. Statistical calculations in multiple linear regression analysis used in this research were carried out using SPSS for Windows Ver 22 software.

$$\hat{Y} = \alpha + \beta_1 + \beta_2 + \beta_3B + e$$

Where:

- \hat{Y} = Price Book Value (dependent variable) α = constant
- $\beta_1 - \beta_3$ = parameter coefficient
- e = disturbance's error.

RESULTS AND DISCUSSION

Data analysis

a. Validity Test

Validity is a measure that shows the extent to which an instrument can be trusted or valid. In this research, the validity technique used is questionnaire validity. To measure validity, the Product Moment Correlation formula is used, which is as follows:

$$r_{xy} = \frac{n \sum X.Y - \sum X. \sum Y}{\sqrt{n \sum X^2 - (\sum X)^2} \sqrt{n \sum Y^2 - (\sum Y)^2}}$$

Information :

- r_{xy} : coefficient of validity of statement item scores
- X : score of a particular item for each respondent
- Y : total score (all questions) for each student
- N : Number of respondents

In the Product Moment Correlation formula, an indicator is said to be valid if $N = 75$ and $\alpha = 0.05$ then r table = 0.227 with the following conditions:

- Results > (0.227) = valid
- Result < (0.227) = invalid

Data processing in this research used the SPSS Version 22 program (Statistical Product and Service Solution) where each item (variable) can be seen in the correlation table.

Table 1. Variable validity test results Job Stress(X1)

Questionnaire Number	r hitung	r tabel	Information
DK 1	0,705	0,227	Valid
DK 2	0,720	0,227	Valid
DK 3	0,754	0,227	Valid

DK 4	0,763	0,227	Valid
DK 5	0,799	0,227	Valid
DK 6	0,590	0,227	Valid
DK 7	0,786	0,227	Valid
DK 8	0,703	0,227	Valid
DK 9	0,787	0,227	Valid
DK 10	0,634	0,227	Valid

Source: Processed research data, 2024

Based on the results of these calculations, it shows that $r_{count} > r_{table}$, namely for $N = 50$ with a significance level of 5%, it is 0.227. Thus it can be said that the motivation variables used in this research are all valid and can be used in data collection.

Table 2. Variable Validity Test Results Organizational Culture

Questionnaire Number	r hitung	r tabel	Information
S 1	0,688	0,227	Valid
S 2	0,539	0,227	Valid
S 3	0,662	0,227	Valid
S 4	0,664	0,227	Valid
S 5	0,409	0,227	Valid
S 6	0,665	0,227	Valid
S 7	0,725	0,227	Valid
S 8	0,748	0,227	Valid
S 9	0,340	0,227	Valid
S 10	0,476	0,227	Valid

Source: IBM SPSS 22 Processed Data

Based on the results of these calculations, it shows that $r_{count} > r_{table}$, namely for $N = 50$ with a significance level of 5% is 0.227. Thus it can be said that the Work Discipline variables used in this research are all valid and can be used in data collection.

Table 3. Variable Validity Test Results Financial Management (Y)

Questionnaire Number	r hitung	r tabel	Information
KK 1	0,651	0,227	Valid
KK 2	0,680	0,227	Valid
KK 3	0,694	0,227	Valid
KK 4	0,644	0,227	Valid
KK 5	0,631	0,227	Valid
KK 6	0,692	0,227	Valid
KK 7	0,680	0,227	Valid
KK 8	0,293	0,227	Valid
KK 9	0,645	0,227	Valid
KK 10	0,591	0,227	Valid

Source: Processed research data, 2024

Based on the results of these calculations, it shows that $r_{count} > r_{table}$, namely for $N = 50$ with a significance level of 5% is 0.227. Thus it can be said that the Financial Management variables used in this research are all valid and can be used in data collection.

Reliability Test

Reliability refers to the reliability or consistency of an instrument. This means that if measurements of the same attribute are carried out repeatedly, the results obtained will be very

similar or identical. In quantitative research, reliability indicates that the numerical results obtained from an indicator will not differ due to factors related to the measurement process or instrument itself. The goodness of reliability lies in measurements that produce consistent and stable results, as explained by Neuman (2007) in Duwi Priyatno's book (2016: 155). In this research, the technique used to measure the reliability of the instrument is the Alpha Cronbach formula, as proposed by Kasmadi and Nia Siti Sunarsih (2014: 79).

$$= \left[\frac{n}{n-1} \right] \left[1 - \frac{\sum \sigma_i^2}{\sigma^2} \right]$$

Information :

r11 = Reliability

n = Number of valid items

$\Sigma \sigma_i^2$ = Total variance score for each item

σ^2 = Total variance

Table 4. Reliability Test Results

No	Variabel	Cronbach's Alpa	Minimal Cronbach's Alpha	Information
1	Job Stress(X1)	0,898	0,6	Reliable
2	Organizational Culture(X2)	0,788	0,6	Reliable
3	Financial Management (Y)	0,823	0,6	Reliable

Source: Processed research data, 2024

From the trials that have been carried out, it can be seen that the results of Cronbach's Alpha > minimum Cronbach's Alpha, namely more than 0.6, then the variables of job stress, organizational culture, and financial management are reliable.

Multiple Linear Analysis

Multiple linear regression analysis was used in this research with the aim of determining whether there is an influence of the independent variable on the dependent variable. Statistical calculations in the multiple linear regression analysis used in this research were with the help of SPSS for Windows Ver 22 software. The results of the multiple linear regression are as follows:

Table 5. Multiple Linear Regression Results

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients	Beta		
	B	Std. Error				
(Constant)	12,474	3,917			3,185	,002
Job Stress (X1)	,234	,131	,272		1,786	,078
Organizational Culture (X2)	,437	,160	,414		2,724	,008

a. Dependent *financial management reliability*.

Source: Processed research data, 2024

Based on the SPSS output above, the following regression equation is obtained:

$$Y=12,474+0,234 X_1-0,437 X_2$$

This model shows the meaning that:

1. Constant = 12.474
If the discipline and work stress variables are assumed to be constant, then employee performance will increase by 12.474
2. JobStress X1
The JobStress coefficient value is 0.234, stating that every time there is an increase of 1 in the score for work motivation, it will be followed by an increase in employee performance of 0.234.
3. Orgazizational Culture (X2)
The Orgazizational Culture coefficient value shows a figure of 0.437, stating that if there is a decrease of 1 score for the work environment, it will be followed by a decrease in employee performance of -0.437.

Hypothesis Testing

1. Partial Influence Analysis with t Test

Pengujian untuk mengetahui pengaruh JobStress X1 dan Orgazizational Culture (X2) secara parsial terhadap variabel financil management Indonesia digunakan uji t. Dari analisis dengan menggunakan tingkat kesalahan (α) 5% dan derajat kebebasan (df)=n-k-1
Information :

- o Number of respondents (n) = 50people
- o Number of independent variables (k) = 2
- o Significant level α = 5%
- o Degree of freedom (df) =n-k-1=50-2-1=47

It is known that the ttable value is 1.669, from the calculation results the tcount value is obtained as selected in the following table:

Table 5. Hypothesis Test Results with Partial Test (t Test)

No.	Variabel	t _{hitung}	Sign	t _{tabel}
1.	JobStress X1	1,786	0,078	1,669
2.	Orgazizational Culture (X2)	2,724	0,008	1,669

Source: Processed research data, 2024

Based on the results of the experimental test for the motivation variable, tcount = 1.786 with a significance value of 0.078 > 0.05, so Ha1 is rejected. Based on the results of the partial test for the work discipline variable, tcount = 2.667 with a significant value of 0.008 < 0.05, then Ha2 is accepted. This shows that partially Ha2 states that there is an influence of work discipline on employee performance.

Koefisien Determinasi

The coefficient of determination is used to find out how big the percentage contribution of the influence of the independent variables together is on the dependent variable. The coefficient of determination value can be seen in the following table:

Table 6. Results of Determination Coefficient

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,665 ^a	,429	,414	3,54379

a. Predictors: (Constant), Jobb Stres, Orgazinalional Culture (X2)

Source: Processed research data, 2024

From the results of the table above, it can be seen that the coefficient of determination (adjusted R2) obtained is 0.414. This shows that 41.4% of work Jobb Stres, Orgazinalional Culture (X2) employee performance, while the remaining 58.6% of employee performance is influenced by other variables not examined in this research.

CONCLUSION

This research aims to find out how much influence Job Stress and Organizational Culture have on the financial management of PT Food Station Tjipinang Jaya. Based on the data obtained from data processing and research results, the conclusions that can be found in this research are:

1. There is a positive and significant influence of the Job Stress variable on financial management with a t count of 2.724 and a t table of 1.993 or $2.724 > 1.993$ and a significance of $0.008 < 0.05$.
2. There is a positive and significant influence of the Organizational Culture variable on financial management with a tcount of 8.140 and a ttable of 1.993 or $8.140 < 1.993$ and a significance of $0.000 < 0.05$.
3. There is a positive and significant influence of the variables X1 Job Stress and 05. The magnitude of the influence of Job Stress and X2 Organizational Culture can be seen by the coefficient of determination. The adjusted R square value obtained is 0.680. This means that Job Stress and X2 Organizational Culture influence financial management simultaneously by 68% and the other 32% is influenced by other factors outside the research.

Suggestion

The job stress variable examined in this study shows a significant influence on company finances. So it is hoped that the leadership of PT Food Station Tjipinang Jaya. to create company policies that can maintain the indicators of job stress that exist now and are expected to be further improved in the future in an effort to improve company finances to make them more productive. It is hoped that future researchers will add variables other than discipline and work stress to better understand the variables. - variables that influence company finances, including satisfaction, profit, increase in income, increase in shares and others.

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