

The Influence of Competence, Conflict Management and Work Stress on the Performance of Employees at the Office of the Revenue Agency South Konawe Regency Area

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ABSTRACT

This study aims to determine and analyze the Influence of Competence, Conflict Management and Work Stress on Employee Performance at the Office of the Regional Revenue Agency of South Konawe Regency. The Influence of Competence on Employee Performance at the Office of the Regional Revenue Agency of South Konawe Regency. The Influence of Work Stress on Employee Performance of the South Konawe Regency Regional Revenue Agency Office. This study used quantitative research with the object of the Office of the Regional Revenue Agency of South Konawe Regency. The population and sample in this study used a saturated sample of 35 employees at the South Konawe Regency Regional Revenue Agency Office. The results of this study show that Competence, Conflict Management, and Work Stress have a positive and significant influence on Employee Performance at the South Konawe Regency Regional Revenue Agency Office. Competence has a positive and significant influence on Employee Performance at the Office of the Regional Revenue Agency of South Konawe Regency. Conflict Management has a positive and significant influence on Employee Performance at the Regional Revenue Agency Office of Konawe Regency Selatan. Work Stress has a negative and significant influence on Employee Performance at the Office of the Regional Revenue Agency of South Konawe Regency.

Keywords: Competence, Conflict Management, Work Stress and Employee Performance



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INTRODUCTION

In the era of globalization, organization-oriented human resource management has developed rapidly. This development has had a significant impact on organizations, both formal and non-formal, with their success greatly influenced by the quality of human resources. According to Berman, E. M., et al. (2001), Human Resource Management (HRM) involves the development of policies for the effective use of human resources within organizations. In other words, all decisions that affect the relationship between individuals and organizations can be seen as dimensions of HRM.

Human resources hold a strategic position because they are one of the most essential sources of strength needed by organizations. Therefore, focusing on human resources (personnel) is one of the key demands for improving overall performance. Quoting Rivai's (2005) statement, HRM is crucial for companies to manage, regulate, and utilize human resources effectively, efficiently, and productively to achieve company goals. A company's failure to manage its human resources properly can result in the failure to achieve its goals and objectives. HRM plays a strategic role in determining the future of an organization. Qualified employees are essential to support the progress of an organization and to help it achieve its goals.

Every organization, both governmental and non-governmental, has been working to improve the competence of its human resources to face an increasingly competitive work environment and meet demands for work achievements that can satisfy stakeholders. Good competence can improve employee performance. Improving the performance of both individual and group employees enhances the overall competence of human resources. Competence is an essential quality that an employee must possess to perform their job effectively (Ardiansyah, 2018). Therefore, competence is inseparable from both the organization and its human resources.

Several factors contribute to human resources having superior performance, which, in turn, drives organizational success. One of these factors is competence. Organizations can thrive when supported by employees who have competencies aligned with their roles. Another key internal factor that affects individual employees is competence. Competence is one of the key factors for achieving effective performance. As noted by Wibowo (2012), "Competency is the ability to carry out or perform a job or task based on skills and knowledge, supported by the work attitude demanded by the job." Competence encompasses skills and knowledge, marked by professionalism in a particular field, and is crucial for excellence in that field.

Conflict management is another important factor that impacts employee performance, with the goal of achieving organizational objectives. Management is essential in organizations, where it helps achieve goals efficiently and effectively. Conflict, however, arises when individuals or groups with differing goals interact, and these goals are not aligned, creating obstacles to achieving them. Conflict has both beneficial and detrimental consequences. It can negatively affect employee morale and reduce performance if it is not managed properly. On the other hand, unresolved conflict consumes resources, diverting attention to unproductive matters.

A superficial approach to work can strengthen individuality (Wirawan, 2013). According to Wirawan (2013), conflict management is a process in which the disputing parties or a third party develop and implement strategies to resolve conflicts, aiming for a mutually desired solution. Two or more groups work together to find a resolution to the problem.

In addition to competence and conflict management, work stress is a significant factor that affects employee performance. It is often found that excessive workloads can negatively affect performance. According to Arif Yusuf Hamali (2018), work stress has become an increasingly important issue for workers, employers, and society. Stress in the workplace is a growing concern in today's economic climate, where workers face challenges such as overwork, occupational diseases, low job satisfaction, and lack of autonomy. Mangkunegara (2016) stated that work stress impacts professional staff, leading to symptoms such as emotional instability, insomnia, excessive smoking, inability to relax, anxiety, tension, nervousness, elevated blood pressure, and digestive issues. Work stress is a condition where it becomes very unpleasant for employees to carry out assigned tasks. If left unaddressed, this condition significantly hinders task completion and leads to poor performance, ultimately disrupting the agency's performance.

Research conducted by Muhammad Andi Prayogi (2019) found a positive and significant influence of competency (X1) on employee performance (Y) at the Medan Special Class I Immigration Office. In contrast, research by Nurlindah (2018) concluded

that competency did not have a significant effect on the performance of employees at the South Sulawesi Provincial Industry Office.

A study by Natalia Adolfia Lotu (2022) found that work stress positively and significantly affects employee performance. Better management of work stress can enhance employee performance at the Sidiroprajan Village office in Jebres District, Surakarta City. On the other hand, research by Festinahati Buulolo (2021) concluded that work stress negatively influences employee performance, with a t-value of $(2.055) > t\text{-table} (1.699)$ and a significance level of $0.049 < \alpha (0.05)$, indicating that work stress has a negative impact on performance at the Aramo Sub-district Office in South Nias Regency.

Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 19 of 2019, concerning Guidelines for the Preparation of Performance Accountability Reports for Government Agencies, provides a framework for government agencies in preparing their performance accountability reports (LAKIP). The performance measurement system, which is a key element of the accountability report, shifts the paradigm of success measurement. Performance measurement allows the success of government agencies to be evaluated based on their ability to manage resources according to the planned objectives.

The Regional Revenue Agency of South Konawe Regency was established based on the Regulation of the Regent of South Konawe Number 52 of 2018, which outlines the agency's position, organizational structure, duties, functions, and work procedures. The Regional Revenue Agency's performance for 2023 serves as a form of accountability for the agency's activities, vision, mission, and goals set in the 2023 Performance Plan. The performance report is also a tool to communicate the agency's performance over the year to the public and stakeholders.

Based on initial observations and interviews with several employees at the South Konawe Regency Regional Revenue Agency, issues related to competence were identified. Some employees' educational backgrounds do not align with their job positions, leading to confusion about their roles and responsibilities. In terms of conflict management, employees do not collaborate adequately to complete tasks due to differing communication styles. When conflicts arise, employees are unable to work together, leading to poor performance. Regarding work stress, employees often receive heavy workloads that cannot be completed on time. This workload, which needs to be finished quickly, results in decreased employee performance.

The purpose of this study is to examine and analyze the effect of competence, conflict management, and work stress on employee performance at the South Konawe Regency Regional Revenue Agency Office. Specifically, the study aims to assess the effect of competence on employee performance, the effect of conflict management on performance, and the effect of work stress on performance. This research is expected to apply theoretical knowledge gained from lectures and increase understanding of how competence, conflict management, and work stress influence employee performance at the South Konawe Regency Regional Revenue Agency.

RESEARCH METHODS

The design of this study was a research classified as quantitative, where the research was carried out using data collected from the distribution of questionnaires. The collected

data were then processed using the SPSS application technology to determine the relationship between independent variables and dependent variables. Researchers can identify these facts or events as affected variables, namely dependent variables, and investigate the influencing variables, namely independent variables (Nur Indriantoro and Bambang. 2009:27). This research was carried out at the Office of the Regional Revenue Agency of South Konawe Regency, so the object of this study is the performance of employees of the Regional Revenue Agency Office of South Konawe Regency which is influenced by Competence, Conflict Management and Work Stress.

The population in this study is the Office of the Regional Revenue Agency of South Konawe Regency, with a total of 35 employees. The appropriate sample size in the study is 30 to 500, in addition to which the study will be analyzed with multivariate (correlation or regression) analysis. So the sample used in this study is a saturated sample or census, where the entire population is used as a sample of 30 employees.

The instruments used in this study are the distribution of questionnaires as follows: Questionnaire is a data collection method used by distributing questionnaires to respondents. A questionnaire or list of questions was distributed to respondents related to the Influence of Competence, Conflict Management, and Work Stress on Employee Performance at the South Konawe Regency Regional Revenue Agency Office. The types of data used in this study are qualitative and quantitative. The type of qualitative data was collected through interviews to obtain preliminary data, while the type of quantitative data was collected by distributing questionnaires or lists of questions to respondents from the South Konawe Regency Regional Revenue Agency Office.

The resources used in this study are primary data and secondary data. Primary Data are data obtained through the results of respondents to questionnaires that have been distributed to employees of the South Konawe Regency Regional Revenue Agency Office. Secondary data is research data obtained through intermediary media or indirectly in the form of documents or written reports at the South Konawe Regency Regional Revenue Agency Office.

Data Collection Provider

The data collection procedures for this study are:

1. Preparation Stages

Conducting observations, collecting data or information at the South Konawe Regency Regional Revenue Agency Office, and preparing research proposals.

2. Research Permit Management Stage

- a. Complete files for administration
- b. Making a cover letter for the Management Study Program (STIE 66KENDARI)
- c. Make a research permit at the Southeast Sulawesi Research and Development Center by attaching a cover letter.

3. Stages of Data Collection

- a. Library research, which is research conducted by collecting data sourced from various literature related to the problem being discussed.
- b. Field research, which is research conducted directly with the agency, such as interviews, questionnaires

4. Completion Stage

- a. Processing the data that has been obtained.
- b. Data analysis.
- c. Conclusion drawn.

Data Analysis

The data analysis in this study is a data quality test consisting of a validity test and a reliability test. Classical assumption test consisting of normality test, multicollinearity test, heteroscedasticity test, linearity test, and autocorrelation test. Furthermore, Determinant Coefficient Analysis, Multiple Linear Regression Analysis, and Hypothesis Test consisting of Simultaneous Test (F Test), Partial Test (t Test).

RESULTS AND DISCUSSION

Data Quality Test

Table 1: Validity Test

Item (X1)	Correlation	Extent	Criterion	Item(X2)	Correlation	Extent.	Criterion
1	,510	0,30	Valid	1	,676	0,30	Valid
2	,762	0,30	Valid	2	,433	0,30	Valid
3	,733	0,30	Valid	3	,528	0,30	Valid
4	,770	0,30	Valid	4	,479	0,30	Valid
5	,635	0,30	Valid	5	,649	0,30	Valid
6	,794	0,30	Valid	6	,684	0,30	Valid
7	,760	0,30	Valid	7	,589	0,30	Valid
8	,611	0,30	Valid	8	,625	0,30	Valid
9	,794	0,30	Valid	9	,756	0,30	Valid
10	,877	0,30	Valid	10	,680	0,30	Valid
11	,806	0,30	Valid	11	,644	0,30	Valid
12	,929	0,30	Valid	12	,633	0,30	Valid
13	,877	0,30	Valid	13	,680	0,30	Valid
14	,806	0,30	Valid	14	,644	0,30	Valid
15	,857	0,30	Valid	15	,633	0,30	Valid
1	,802	0,30	Valid	1	,583	0,30	Valid
2	,721	0,30	Valid	2	,375	0,30	Valid
3	,663	0,30	Valid	3	,410	0,30	Valid
4	,689	0,30	Valid	4	,559	0,30	Valid
5	,622	0,30	Valid	5	,491	0,30	Valid
6	,783	0,30	Valid	6	,304	0,30	Valid
7	,831	0,30	Valid	7	,387	0,30	Valid
8	,625	0,30	Valid	8	,478	0,30	Valid
9	,715	0,30	Valid	9	,484	0,30	Valid

Based on Table 1, it can be seen that each question item in the variables of competence (X1), conflict management (X2), work stress (X3), and employee

performance (Y) has a correlation value greater than 0.30, which shows that all question items have valid criteria.

Table 2: Reliability Test

Yes	Variable	Ralpha	Rcritical	Criterion
1	Competencies(X1)	0,952	0,600	Reliable
2	Conflict Management (X2)	0,886	0,600	Reliable
3	Work Stress (X3)	0,952	0,600	Reliable
4	Employee Performance (Y)	0,896	0,600	Reliable

Source: SPSS V25

Based on Table 5.4.2, it can be seen that the variables of competence (X1), conflict management (X2), work stress (X3), and employee performance (Y) have values. A ralpha greater than 0.600 indicates that all variables have reliability criteria.

Classic Assumption Test

a. Normality Test

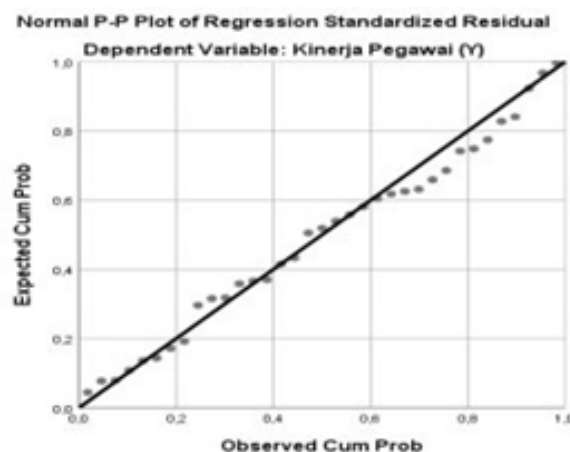


Figure 1. Normality Test

Source: SPSS V25

Based on Table 1 above, it can be seen that the diagonal point is close to the histogram line or does not spread randomly, which indicates that the regression model in this study is normally distributed.

Table 2: Multicollinearity Test

Tolerance VIVID	
,985	2,601
,904	1,106
,996	2,523

Source: SPSS V25

Based on Table 2 above, it can be seen that the Tolerance value is close to one and the VIF value is below ten, which indicates that the regression model in this study does not exhibit multicollinearity.

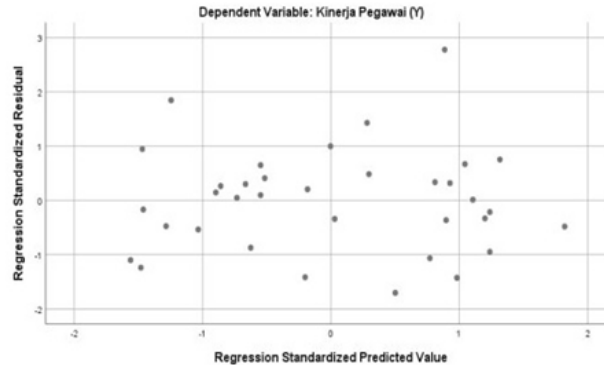


Figure 2: Heteroscedasticity Test
Source: SPSS V25

Based on Figure 3 above, it can be seen that the diagonal points are scattered randomly and widely, which indicates that the regression model in this study does not exhibit heteroscedasticity.

Table 4: Linearity Test

Anova Table	Sig
Deviation from Linearity X1-Y	,007
Deviation from Linearity X2-Y	,013
Deviation from Linearity X3-Y	,040

Source: SPSS V25

Based on Table 4 above, it can be seen that the sig value of Deviation from Linearity is lower than 0.05, which indicates that independent variables have a linear influence on the dependent variables in this study.

Table 5: Autocorrelation Test

Type	Summary
Durbin Watson	1,419

Source: SPSS V25

Based on the table above, it can be seen that the DW value of 1.419 is greater than the DL of 1.222 and smaller than the DU of $4 - 1.725 = 2.275$. This indicates that the regression model in this study can be said to be good or free from autocorrelation.

Determinant Coefficient Analysis

Table 6 Analysis of Determinant Coefficients

Model Summary	
	Std.
Adjusted	Error of

Type	R	R Square	R Square	the Battle of the Estimate
1	.874a	.764	.741	5,447

Source: SPSS V25

Based on the table above, it can be seen that the value of R Square has a value of 0.764 or 76.4%, which is how much the influence of independent variables on dependent variables, while the remaining 23.6% is influenced by other variables.

Multiple Linear Regression Analysis

Table 7: Multiple Linear Regression Analysis

Variable	Regression Coefficient (b)	Tvalue	Sig Value
Competencies (X1)	0,513	3,070	0,004
Conflict Management (X2)	1,091	7,784	0,000
Work Stress (X3)	-0,152	-0,990	0,000
Constanta(a)	21,112		
	0,874		
R Square (Determined)	0,764		
F Value	33,403		
Sig F	0,000		

Source: SPSS V25

Based on the table above, it is included in the formula of the multiple linear regression analysis equation as follows:

$$Y = 21,112 + 0.513X_1 + 1,091X_2 - 0.152X_3$$

Based on the multiple linear regression equation above, it can be concluded as follows:

1. The R value (correlation) of 0.874 is close to 1, indicating that the very high influence between Competence, Conflict Management, and Work Stress on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.
2. The R Square value of 0.764 or 76.4% is the influence of Competence, Conflict Management, and Work Stress on Employee Performance at the South Konawe Regency Regional Revenue Agency Office; the remaining 23.6% is influenced by other variables.
3. An F value of 33.403 is a positive sign, and a sig value of 0.000 is smaller than 0.05, which shows that variable 1 Competence, Conflict Management, and Work Stress has a simultaneous positive and significant influence on Employee Performance at the Office of the Regional Revenue Agency of South Konawe Regency.
4. A t-value of 0.513 is a positive sign, and a sig value of 0.004 is less than 0.05, showing that the Competency variable has a positive and partially significant influence on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.
5. A t-value of 1.091 is a positive sign, and a sig value of 0.000 is less than 0.05, indicating that the Conflict Management variable has a positive influence

6. and partially significant to the Performance of Employees at the Office of the Regional Revenue Agency of South Konawe Regency.
7. A t-value of -0.152 is a negative sign and a sig value of 0.000 is smaller than 0.05 shows that the Work Stress variable has a negative and partially significant influence on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.

Simultaneous Test (F Test)

Table 8 ANOVAa

F	Sig.
33,403	,0006

Source: SPSS V25

Based on the table above, it can be seen that the F value of 33.403 is a positive sign and the sig value of 0.000 is smaller than 0.05 which shows that the variables of Competence, Conflict Management and Work Stress have a simultaneous positive and significant influence on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.

Partial Test (t-test)

Table 9. Partial Test (t-test)

Table 3: Partial Test (t-test)				
Type	Coefficient			Sig.
	Unstandardized Coefficients		Standardized Coefficients	
	B	Std. Error	Beta	
1 (Constant)	21,112	9,279		2,275,030
Competence (x1)	,513	,167	,432	3,070,004
Management Conflict(X2)	1,091	,140	,715	7,784,000
Work Stress (X3)	-,152	,153	-,137	-,990,000

Source: SPSS V25

Based on the table above regarding the numbers that have been processed, it will be explained as follows:

1. A t-value of 0.513 is a positive sign, and a sig value of 0.004 is less than 0.05, showing that the Competency variable has a positive and partially significant influence on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.
2. A t-value of 1.091 is a positive sign and a sig value of 0.000 is smaller than 0.05 shows that the Conflict Management variable has a positive and partially significant influence on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.
3. A t-value of -0.152 is a negative sign and a sig value of 0.000 is smaller than 0.05 shows that the Work Stress variable has a negative and partially significant influence on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.

Research Discussion

In the previous explanation, data obtained from the distribution of questionnaires to respondents has been processed which is then processed using the SPSS V25 application, after which a hypothesis test was carried out related to the Influence of Competency, Conflict Management and Work Stress on Employee Performance at the Office of the Regional Revenue Agency of South Konawe Regency, which can be explained as follows:

The Influence of Competency, Conflict Management, and Work Stress on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.

Based on the results of the research that has been carried out, it is seen that the hypothesis testing results show that the variables of Competency, Conflict Management, and Work Stress have a simultaneous positive and significant influence on Employee Performance at the Regional Revenue Agency of South Konawe Regency. This means that if competence, conflict management, and high work stress can improve employee performance at the Regency Regional Revenue Agency Office South Konawe. This accepts the first hypothesis in this study, namely, that competence, conflict management, and work stress have a simultaneous positive and significant influence on employee performance at the South Konawe Regency Regional Revenue Agency Office.

Based on the R Square value, it can be seen that competence, conflict management, and work stress have a very large influence on the performance of employees at the Regional Revenue Agency Office of South Konawe Regency. So it can be concluded that employee performance variables can be improved and influenced by the variables of competence, conflict management, and work stress. This shows that the three variables of competence (X1), conflict management (X2), and work stress (X3) applied together will be able to improve employee performance (Y).

Every organization or agency will, of course, always strive to improve the performance of its employees, which aims to enable the organization to achieve its goals effectively and efficiently according to what is expected. Employees are individuals who become planners, actors, and determinants of the realization of the goals of an institution, so that employee management is very important for the organization to carry out. Employee performance can be influenced by competency variables, conflict management, and work stress. In the competency variable, it can be seen that with the ability, the high number of employees is able to try to carry out the tasks that have been given so that the performance obtained can be maximized and meet the standards of organizational needs, employees are able to complete tasks or work carefully so that the results of the work given

meet the quality standards that have been set. Knowledge must be able to be understood by the leadership to be able to place employees according to the required standards, because placing employees not in accordance with the knowledge will certainly make employee performance decrease.

In the conflict management variable, it can be seen that with the existence of conflict management Performance improvement can be seen from employees who have implemented different personal goals from other employees but do not meet the goals of other employees which are certainly different, employees who already have the same

goals for the organization will provide good and maximum performance for the benefit of the organization in achieving goals that are highly expected by the agency. Employees have provided good and maximum performance because employees feel that their colleagues have a different vision of their duties or work, but the goal is the same in contributing to performance improvement at the Konawe Regency Regional Revenue Agency.

In the variable of work stress, it can be seen that the presence of employees can increase the work targets that have been carried out to be able to achieve the work targets that have been determined. The work done never makes employees feel required to be able to be satisfied with tasks that are too high, so that employees are comfortable at work and get satisfaction in completing work. Employee performance certainly increases because there is no work stress experienced by employees, and it does not cause delayed work; it is highly expected that organizations and employees never make mistakes that are

can appear in terms of work, especially role guidance, so that it does not produce work stress that triggers stress called role ambiguity, role conflict, and excess role at the South Konawe Regency Regional Revenue Agency.

The Effect of Competency on Employee Performance at the Office of the Regional Revenue Agency of South Konawe Regency

Based on the results of the study, as seen from the significance value, it can be concluded that competence has a positive and significant effect on employee performance at the South Konawe Regency Regional Revenue Agency Office. The results of the t-test hypothesis test (partial) show that the competency variable has a significant positive effect on employee performance. This accepts the second hypothesis (H2). Based on the results of the research that has been carried out, it is seen from the results of hypothesis testing that competency variables have a positive and significant effect on the performance of employees at the South Konawe Regency Regional Revenue Agency office. This means that if there is good competence, the performance of employees will be better. This research is certainly inseparable from the perception of skill indicators.

Based on observations at the South Konawe Regency Regional Revenue Agency office, competence in skill indicators can help improve performance capabilities and create creative solutions to solve problems that occur. Employee skills are very necessary at work because they will have added value in working to be more effective and efficient, and have creativity that is able to produce big ideas that can improve the quality of the organization and support the success of the South Konawe Regency Regional Revenue Agency office. Employees are able to listen attentively and are able to provide appropriate feedback between fellow colleagues or leaders. Skills that an employee does not have will make the performance of the organization poor because of the lack of skills to work, such as a lack of creativity and skills in the tasks that have been given. The knowledge indicator at the South Konawe Regency Regional Revenue Agency is running well, as is evident from the respondents' answers, which are very agreeable. Employees are able to try to carry out the tasks that have been given so that the performance obtained can be maximized and meet the standards of organizational needs; Employees are able to complete tasks or work carefully so that the work results given meet the quality standards that have been set. Knowledge must be able to be understood by leaders to be able to place employees according to the standard of needs, because placing employees who are

not in accordance with the knowledge will certainly decrease employee performance. The knowledge of employees in every given task that they have can complete the job well, with high-quality knowledge, will improve performance and increase work productivity. Competent knowledge possessed by an employee is certainly very beneficial to the success of the Regional Revenue Agency of South Konawe Regency.

The indicators of social role at the South Konawe Regency Regional Revenue Agency are running well, as is evident from the respondents' answers, which are very agreeable. The social role that employees have is able to help colleagues in completing work, so that the performance obtained will be good and support success because employees carry out their rights and obligations in accordance with the needs of employees. Employees already like to blend in with the surrounding environment, so in work-related roles, it is expected to carry out employee obligations with discipline that must be applied. Employees of the South Konawe Regency Regional Revenue Agency have been friendly and smiling to other employees so as to cause good interaction and the creation of existing skills in employees, so that they can cooperate and complete work, and improve employee performance at the South Konawe Regency Regional Revenue Agency.

The self-image indicator at the South Konawe Regency Regional Revenue Agency is running well, as is evident from the respondents' answers, namely, agree. Employees never feel bored in carrying out their work, so they are confident in completing the work because of the enthusiasm, as they know their own potential to be able to grow, and the courage to realize the goals and objectives of the job given. Employees have a positive self-image when working and interacting with fellow colleagues, which causes good performance and productivity at the South Konawe Regency Regional Revenue Agency.

The attitude indicator at the South Konawe Regency Regional Revenue Agency is running well, as is evident from the respondent's answer, namely, agree. Employees never feel bored at work, so there is never a lack of motivation to work on completing the tasks given; employee performance has increased, as evidenced by the enthusiasm for work shown by employees, which creates productivity and leads to work success. The work attitude of employees at the Regional Revenue Agency of South Konawe Regency has been able to adjust to all situations that occur at work. They can communicate well with colleagues, such as feelings of satisfaction or dissatisfaction, and likes and dislikes of work, which tend to respond positively or negatively to things. A good work attitude at the South Konawe Regency Regional Revenue Agency will certainly make employee performance increase, and work productivity will be maximized, so that it will not cause laziness and a lack of enthusiasm in completing the work. The work attitude of the employees of the South Konawe Regency Regional Revenue Agency has been professional, humble, and responsible.

In accordance with the theory put forward by Moeheriono (2009:8), it is stated that competence has a causality related relationship if it is associated with the performance of an employee, as well as competencies consisting of: motive, trait, self-concept, skill, and knowledge that can predict a person's behavior, so that it can ultimately predict the performance of the person.

In accordance with the research conducted by Muhammad Andi Prayogi (2019), it was stated that there was a positive and significant influence of the competency variable

(X1) on the employee performance variable (Y) at the Medan Special Class I Immigration Office.

The Effect of Conflict Management on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.

Based on the results of the study, as seen from the significance value, it can be concluded that Work Conflict Management has a positive and significant effect on employee performance at the Regional Revenue Agency Office of South Konawe Regency. The results of the t-test hypothesis test (partial) show that the Work Conflict Management variable has a significant positive effect on employee performance. This accepts the third hypothesis (H3). Based on the results of the research that has been carried out, it is seen from the results of hypothesis testing that the variables of labor conflict management have a positive and significant effect on the performance of employees at the South Konawe Regency Regional Revenue Agency office. This means that if there is good Work Conflict Management, employee performance will be better. This research is certainly inseparable from the perception of indicators of miscommunication.

Based on observations at the South Konawe Regency Regional Revenue Agency office, namely the management of work conflicts on indicators of communication errors can help improve the performance capabilities of employees, employees are able to provide information clearly, can understand messages and take actions in accordance with the content of the message communicated by the Leader/superior, The communication process that is currently happening is able to influence the attitude of other employees in working in improving employee performance and be able to understand the message or information provided so that the performance expected by the leadership can be achieved for its employees at the South Konawe Regency Regional Revenue Agency Office.

The indicator of difference in goals at the South Konawe Regency Regional Revenue Agency is running well, as is evident from the respondents' answers, which are very agreeable. Performance improvement can be seen from employees who have implemented different personal goals from other employees but do not wait for other employees' goals which are certainly different, employees who already have the same goals for the organization will provide good and maximum performance for the benefit of the organization in achieving goals that are highly expected by the agency. Employees have provided good and maximum performance because employees feel that their colleagues have a different vision of their duties or work, but have the same goal in contributing to improving performance at the Konawe Regency Regional Revenue Agency.

The indicator of difference in perception at the Regional Revenue Agency of South Konawe Regency is running well, as is evident from the respondents' answers, namely, agree. Employees always listen to the opinions of other employees so that employees can convey ideas and expectations that will be carried out at work, which makes employees feel that they can convey their ideas in an effort to improve performance that will be given to the Regency Regional Revenue Agency.

South Konawe. The difference in perception can be seen by the existence of employees respecting each other's opinions of other employees who always support every innovative idea in work because the creation of innovation makes employees able to make changes and improve employee performance and this difference in perception can be

accepted by other employees at work and provides the same goal in getting good and maximum employee performance.

The indicator of interdependence of work activities at the Regional Revenue Agency of South Konawe Regency is running well, as is evident from the respondent's answer, which is in agreement. Employees do not depend on other employees so that they can complete the work according to the tasks given without expecting the help of other employees. Of course, this makes employee performance increase because it can maximize and complete work. Employees never delay work so that it can be done by other employees so that the work is done on time, which affects the Regional Revenue Agency of South Konawe Regency because there is no delayed work, in getting good performance the work done there is no interference from other employees so that each employee works in accordance with the assigned tasks and completes the work on time.

The indicator of error in affection at the South Konawe Regency Regional Revenue Agency is running well, as is evident from the respondent's answer, namely, agree. Employees are kind to fellow colleagues, and employees are able to provide information that is easy to understand, listen to, and understand the problem of colleagues with good and acceptable communication, so that the information received is more detailed. Employees are able to communicate in language that is easy to understand and able to provide information clearly, can understand messages and take actions in accordance with the content of the message communicated by the Leader/superior, The communication process that is currently happening is able to influence the attitude of other employees in working in improving the performance of Employees at the Regional Revenue Agency of South Konawe Regency. Employees who behave well towards fellow colleagues certainly do not cause disputes. It happened because my colleagues often provided support or solutions when I made mistakes.

In accordance with the theory put forward by According to Wahyudi (2008:57), conflicts that are managed positively and constructively can achieve organizational goals. How is the leader able to manage the conflicts that occur so that they can minimize the gap that occurs between employees so that there is no offense between employees and be able to complete individual and team work and will have an impact on maximum employee performance, so that organizational goals can be achieved according to the predetermined time.

In line with research conducted by Suyono (2024), which shows that conflict management has a positive and significant effect on employee performance at the Tongauna District Office, Konawe Regency. This means that improving conflict management will improve employee performance at the Tongauna District Office, Konawe Regency.

The Effect of Work Stress on Employee Performance at the South Konawe Regency Regional Revenue Agency Office.

Based on the results of the study, it can be concluded that work stress has a negative and significant effect on employee performance at the South Konawe Regency Regional Revenue Agency Office. The results of the t-test hypothesis test (partial) show that work stress variables have a significant negative effect on employee performance. This accepts the fourth hypothesis (H4). Based on the results of the research that has been carried out, it is seen from the results of hypothesis testing that the work stress variable has a negative

and significant effect on the performance of employees at the office of the Regional Revenue Agency of South Konawe Regency.

Low work stress contributes positively to improving employee performance. This is due to a stable psychological state and leads to a supportive work environment, where employees can complete tasks without excessive pressure. In these conditions, employees tend to be more focused, have high work motivation, and are able to work more efficiently and accurately. On the other hand, high work stress can have various negative impacts, such as emotional fatigue, decreased concentration, increased mistakes at work, and decreased work motivation. This will certainly have an impact on employee work productivity and potentially hinder the achievement of organizational goals, especially in the field of public services and regional revenue management.

Based on observations at the South Konawe Regency Regional Revenue Agency office, namely work stress in the indicator of excessive task demands, employees cannot increase the work target to achieve the predetermined work target. The work done never makes employees feel required to be able to be satisfied by tasks that are too high, so that employees are comfortable at work and get satisfaction in completing work. Employee performance certainly increases because there is no work stress experienced by employees and does not cause delayed work, which is highly expected by the organization, in this case, the Regional Revenue Agency of South Konawe Regency.

The indicator of the role demands at the Regional Revenue Agency of South Konawe Regency is running well, as is evident from the respondent's answer, namely, agree. Employees have achieved good performance, and it is maximally seen that employees receive assignments from two or more seniors who contradict each other in principle, of course, for the common interest in achieving the objectives of the Assignment received without the support of competent human resources (colleagues). Employees never make mistakes that can arise in terms of work, especially role guidance, so that it does not result in work stress that triggers stress called role ambiguity, role conflict, and over-role at the South Konawe Regency Regional Revenue Agency.

The indicators of interpersonal demands at the South Konawe Regency Regional Revenue Agency are running well, as is evident from the respondents' answers, which are very agreeable. Employees never feel that they do not have enough time to gather with their families because the office has implemented efficient working hours, and there is time to rest or do other activities. This makes the work on time, so that no employee works outside office hours or holidays. The increase in performance is felt by employees because there is no personal guidance, so vacation time is used to complete work, or no work is done. The current work demands do not affect the family life of each employee, so that bad interpersonal relationships do not cause considerable stress, especially among employees who have high social needs.

Indicators of organizational structure at the South Konawe Regency Regional Revenue Agency are running well, as is evident from the respondent's answer, which is in agreement. With the organizational structure, employees are able to work in accordance with their duties, so that employee performance increases and maximizes because it can help define the goals and overall direction of work. Each employee understands their respective roles and responsibilities to achieve common goals. The organizational structure runs or is implemented in accordance with the functions and responsibilities that have been determined. Employees strongly support the grouping of employees into

organizations based on the expertise of employees at the Regional Revenue Agency of South Konawe Regency.

The indicators of organizational leadership at the South Konawe Regency Regional Revenue Agency are running well, as is evident from the respondents' answers, which are very agreeable. Leaders have a good relationship with employees so that employee performance increases; leaders always provide guidance and motivation to employees, in this case, making employees excited to work because they get support. The leadership of the South Konawe Regency Regional Revenue Agency has regulated and directed its employees to achieve the expected vision and mission to get good performance that can create a conducive and efficient atmosphere for productivity in working and support the success of the South Konawe Regency Regional Revenue Agency.

In accordance with the theory put forward by Smith and Suwondo (in Wijono, 2010), stating that work stress is a result caused by the state of the workplace, organizational factors, "workload" factors and the ability to perform tasks, excessive working time, work responsibilities and challenges arising from tasks, it was also found that one of the sources of work stress comes from the content of work that includes the workload. Stress can manifest changes both physically, psychologically and behaviorally.

In line with research conducted by Natalia Adolfa Lotu (2022), it was stated that work stress has been proven to have a positive and significant impact on employee performance, meaning that better work stress will improve employee performance at the Sidioprajan Village office, Jebres District, Surakarta City.

CONCLUSION

Based on the discussion in the previous chapters and answering the problem formulation, the purpose of the research and referring to the process and results of data analysis in this study, several conclusions can be drawn as follows: Competence, conflict management and work stress have a positive and significant effect on employee performance at the South Konawe Regency Regional Revenue Agency Office. This shows that if Competence, Conflict Management and Work Stress are high, it can improve Employee Performance at the South Konawe Regency Regional Revenue Agency Office. Competence has a positive and significant effect on employee performance at the South Konawe Regency Regional Revenue Agency Office. This shows that if the competence is high, it can improve the performance of employees at the South Konawe Regency Regional Revenue Agency Office. Management has a positive and significant effect on the performance of employees at the South Konawe Regency Regional Revenue Agency Office. This shows that if Conflict Management is high, it can improve Employee Performance at the South Konawe Regency Regional Revenue Agency Office. Work stress has a negative and significant effect on employee performance at the South Konawe Regency Regional Revenue Agency Office. This shows that if work stress is low, it can improve employee performance at the South Konawe Regency Regional Revenue Agency Office.

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