

Analisis Pengaruh Work-Life Balance dan Job Stress terhadap Job performance Pegawai Direktorat Jenderal Pajak dengan Job satisfaction dan Burnout sebagai Mediator = The Impact of Work-Life Balance and Job Stress Mediated By Job satisfaction And Burnout On Employee Job Performance In Directorate General of Taxes.

Doni Darwin, author

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Abstrak

Pemulihan ekonomi negara melalui penerimaan perpajakan menjadi sangat penting untuk mencegah adanya krisis dan mengembalikan kondisi perekonomian. Kinerja Direktorat Jenderal Pajak mengalami peningkatan selama dua tahun terakhir dalam hal penerimaan negara, namun dengan adanya pandemi Covid-19 yang mengakibatkan adanya disrupsi tatanan baru dalam bekerja, terdapat fenomena baru seperti faktor work-life balance, meningkatnya job stress, menurunnya job satisfaction, burnout dan dampaknya terhadap job performance pegawai Direktorat Jenderal Pajak. Penelitian ini bertujuan untuk melihat dampak dari disrupsi yang ada pada masa transisi setelah pandemi Covid-19 kepada pegawai sektor publik, khususnya Direktorat Jenderal Pajak melalui kuesioner secara daring kemudian diolah dan dianalisis menggunakan Structural Equation Modelling (SEM). Hasil penelitian memberikan gambaran bahwa work-life balance tidak berpengaruh terhadap job performance, sedangkan job stress, dan job satisfaction memiliki pengaruh positif, sementara burnout memiliki pengaruh negatif terhadap job performance. Selain itu, job satisfaction dan burnout mampu menjadi variabel mediasi yang memperkuat hubungan variabel penelitian job stress dan job performance, namun tidak memiliki efek yang signifikan pada hubungan antara work-life balance dan job performance.

.....The performance of the Directorate General of Taxes has increased over the last two years in terms of state revenues, but with the Covid-19 pandemic which resulted in the disruption of the new work order, there are new phenomena such as increased stress, decreased job satisfaction, burnout, and its impact on the job performance of the Directorate General of Taxes employees. This study aims to see the impact of disruption during the transition period after the Covid-19 pandemic on public sector employees, especially the Directorate General of Taxes through online questionnaires which are then processed and analyzed using Structural Equation Modeling (SEM). The results of the study provide an illustration that work-life balance, does not affect job performance, while job stress, job satisfaction and burnout have a significant influence, both positively and negatively on job performance. In addition, job satisfaction and burnout can become mediating variables that strengthen the relationship between job stress and job performance, while they have little to no effect in relationship between work-life balance and job performance.